Viera East
Community Development District

Agenda

October 22, 2026

AGENDA

Viera East
Community Development District

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

October 15, 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, October 22, 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 September 24, 2026, Board of Supervisors Meeting
5. New Business
    A. Consideration of Resolution 2027-01 Setting Public Hearing to Amend Attachment A Chapter IV of the Rules of Procedure
    B. Review of Updated Marketing Contract
6. Old Business
    A. Action Items List
7. Staff Reports
    A. General Manager's Report
    B. District Manager's Report
    C. Lifestyle/ Marketing Report
8. Treasurer's Report
    A. Approval of Check Register
    B. Balance Sheet and Income Statements
9. Supervisor's Requests
10. Adjournment

MINUTES

MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on **Thursday, September 24, 2026** at 6:30 p.m. at Faith Lutheran Church, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Jennifer DeVries *(via phone)*	Chair
Rob Dale	Vice Chair
Denise Yelvington	Treasurer
Ron Rysztogi	Assistant Secretary
Christina Rosean	Assistant Secretary

Also present were:

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

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Showe called the meeting to order at 6:30 p.m. Mr. Dale, Ms. Yelvington, Mr. Rysztogi and Ms. Rosean were present in person and Ms. DeVries was present by phone.

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 can open it up for any members of the audience who would like to provide comments. We would ask that you please, please state your name and address and please keep your comments to three minutes.

Resident (Rick Wagner, 1436 Grand Isle Boulevard): I'm the only one here. My name is Mr. Rick Wagner and I live at 1436 Grand Isle Boulevard in Melbourne. I just wanted to come to the meeting to thank the Board and Mr. Moller for the response at the last meeting, the August meeting We had about nine or 10 people here from Grand Isle and we expressed concerns about the lakes. Within a couple of days, I had sent some photos to Mr. Moller. I think another one of the residents did as well.

Mr. Dale: Right.

Resident (Rick Wagner, 1436 Grand Isle Boulevard): Within a couple of days, we had people out there working on the lakes. I don't know exactly what's been done, but I want to thank the Board and you for all of your efforts in doing that.

Mr. Moller: That's what we're here for.

Mr. Showe: Absolutely.

Ms. Rosean: You're welcome.

Ms. Yelvington: Thank you.

Mr. Dale: Generally, we don't respond, as you remember from the last meeting. But I just want to say thank you, Rick, for the way you guys handled that. Unless somebody comes and tells us what's going on, we're not going around taking a look at everyone's community.

Resident (Rick Wagner, 1436 Grand Isle Boulevard): I understand. To be honest with you, I'm new to the subdivision, so I am shocked that the Board doesn't have somebody that represents Grand Isle at these meetings.

Ms. Yelvington: Yeah.

Mr. Dale: Right.

Resident (Rick Wagner, 1436 Grand Isle Boulevard): I think all of the different communities in Viera East should have one.

Mr. Dale: We tried that for a couple years. When we took over as a new Board, twice a year, we asked for a representative from each community. Only three communities, Auburn Lakes, the golf course and Fawn Ridge were the only communities that took us up on it.

Resident (Rick Wagner, 1436 Grand Isle Boulevard): I'm going to the next Board meeting for Grand Isle and I'm going to bring it up to them. I think it's something that's necessary.

Mr. Dale: Yeah.

Resident (Rick Wagner, 1436 Grand Isle Boulevard): To keep you folks informed.

Mr. Dale: Keep us informed. We appreciate it.

Ms. DeVries: Rob. I want to add something to that.

Mr. Dale: Go ahead.

Ms. DeVries: One of the things that we do try to do, as much as we can, is to make sure that the Board Members each represent a different community. So, we do have at least five of the communities, as its five-member Board. But we would love to have more HOA participation like Rob said.

Mr. Dale: Exactly. Like we have Bayhill, Villages of Viera East, Hammock Trace and Osprey represented on the Board. So, who knows. Maybe at some point in time, one of us steps down.

Ms. DeVries: And the Viera East Golf community is on the phone.

Mr. Dale: Yes, the Viera East Golf community. At one point in time, we used to have Mr. Dave Bedwell who lived in Grand Isle, the first couple years that I was on the Board. He was a wonderful part of the community and kept us informed. But we're glad you're here, Rick, is the bottom line.

Resident (Rick Wagner, 1436 Grand Isle Boulevard): Thank you very much. I appreciate it. Again, thank you for all of your help.

Mr. Dale: Thanks.

Mr. Showe: With that, if there are no other members of the public present, we'll continue with our agenda.

FOURTH ORDER OF BUSINESS **Approval of Minutes of the August 27, 2026, Board of Supervisors Meeting**

Mr. Showe: The next item is the approval of minutes. I will note that Jennifer has sent us just a couple of small items, which we'll make on the final changes. But other than that, we can take any other changes at this time, or a motion to approve as amended.

Ms. Yelvington: I think a correction is needed on Page 18 of the minutes. Do you see what I'm talking about?

Ms. DeVries: My corrections were on Pages 21 and 32, not on Page 18.

Ms. Yelvington: This one says, *"That was $129 and that's going to drop to $80.*" It should be, *"That was $129 and that's going to drop to $8."*

Mr. Showe: Yeah. Are there any other changes? If not, we look for a motion to approve the minutes as amended.

Ms. Rosean MOVED to approve the Minutes of the August 27, 2026 Board of Supervisors Meeting as amended and Ms. Yelvington seconded the motion.

Mr. Dale: Is there any discussion? Hearing none,

On VOICE VOTE with all in favor the Minutes of the August 27, 2026 Board of Supervisors Meeting as amended was approved.

FIFTH ORDER OF BUSINESS New Business

Mr. Showe: There are no other items for New Business.

SIXTH ORDER OF BUSINESS Old Business

A. Action Items List

Mr. Showe: Under Old Business, we just have the Action Items List. Jim will have some updates on the park improvements, as well as the simulator. On the Waterway Warriors Agreement, I'm just waiting on them. They have to do some negotiations with the Viera East Community Association (VECA), at this point. We may just remove that one until we get any further updates. It's been kind of static.

SEVENTH ORDER OF BUSINESS Staff Reports

A. General Manager's Report

Mr. Showe: With that, I'll turn it over to Jim for the General Manager's Report.

Mr. Moller: I will make this fairly quick, starting with CDD maintenance. The fountain at Fawn Ridge just came back from repairs. All of repairs were warrantied by Casco Pumps. As soon as the weather gives the guys a little break, we will reinstall that fountain, get that back up and running. Hopefully we can have it run for more than a couple months before something else breaks.

Mr. Dale: I had one of the HOA members from Fawn Ridge contact me this week. They were asking about what was going on with fountain. I was able to give them the update on everything and they were very happy with that.

Mr. Moller: Perfect. Other than that, the guys have been going around. They have been doing a lot of work in Grand Isle. There's still actually quite a bit of work in there. I walked around with Tom for a couple days in there. Some of the areas that the guys had cleaned out years ago, once they got rid of a lot of the invasives, a lot of native plants moved in and it just became overpopulated. So, we're coming up with a game plan that anything that's invasive, has to go and we try to keep the natives to a reasonable population. We just don't want the Saltbush and the Primrose and things like that, become so over overgrown and have no airflow. So, they're going to keep trying to keep all of the natives thinned out and keep everything up to snuff.

Mr. Dale: Were there any dead trees?

Mr. Moller: Any dead limbs, they’re removing. Same thing behind properties, to the preserve. Anything that can threaten property or life, we're taken care of.

Mr. Dale: Thank you.

Mr. Moller: Probably within the next month, we'll be going through with American Shoreline and pinpointing all of our shoreline restorations for this upcoming fiscal year. So, we'll get that going. Golf course maintenance, the guys have been doing a great job on the golf course all summer. Growing days are starting to wind down, but we're still putting the work in. Yesterday we did attend the seminar on El Nino, as we are just entering the El Nino weather pattern. It's basically the warming of the Pacific Ocean causing the upper-level winds. The name escapes me right now, but they have it on a scale of intensity, if anyone remembers the 1997/ 1998 El Nino season. What we can expect this year, is anywhere from 5 to 6 inches above our normal rainfall amounts for each month, from December until about March. Anytime a cold front passes our way, we should see increased tornadic activity. Those little nice cool days that follow the cold front, will probably be more just overcast and windy. It's not going to be a great winter.

Mr. Dale: There is going to be a lot of rain in the forecast, is what you're saying.

Mr. Moller: A lot of rain. So, we'll try to make the best of the golf course as far as getting play. We need to start just doing some marketing days and stuff like that, to where if we know that we have a front coming and we're expecting X amount of rain, we can run some walk-in specials and do things like that, just to keep the golf carts off of the golf course.

Mr. Dale: One of the things that does, is it makes this Board's decision to do the simulator, even a better decision.

Ms. Yelvington: Even better.

Mr. Moller: But we only have one.

Mr. Dale: We only have one. Well, maybe we'll get 15 more. Who knows?

Ms. Rosean: It was raining when the sun was shining today, twice during both of my recesses.

Mr. Moller: That's the Florida sunshine.

Ms. Rosean: Oh, my gosh.

Mr. Moller: But yeah, just be prepared for a very unpleasant year. Financials, y'all have our August numbers. Golf lost $22,000 in August. Last year, we lost $34,000. So, it is a little bit better. A lot of the staff has been really crunching down on expenditures this time of year, especially as we end our fiscal year. Same thing with the restaurant. The restaurant lost $1,400, where last year they lost $2,400. Our total net for August was a $23,000 hour loss. Last August, we lost $36,000. Year to date, our net profits are still sitting at $285,000. So, it's going to be real close to hit our $250,000 goal, especially with the weather that we've been experiencing these last two weeks. But as far as the restaurant is concerned, I've seen Ajaye and a cook and Ajaye and a server.

Mr. Dale: He's done exactly what we asked of him.

Mr. Moller: As far as the golf operations, we try to keep the cart barn as neat as possible, keep the PAs and the starters as neat as possible. There's really not much that we can do. We just need to get some revenue in here.

Mr. Dale: The salaries don't stop just because it's raining.

Mr. Moller: Pretty much. Well, somewhat.

Mr. Dale: Salaries.

Mr. Moller: Salaries.

Mr. Dale: The hourly is the thing that we can control.

Mr. Moller: Yeah. That's the thing with Darren and Dave in the golf shop. They are there anyway. They can answer a phone. They can take a tee time for the next day or answer any questions.

Mr. Dale: Right.

Mr. Moller: Everyone is doing a really good job with that. With that being said, so far in September, golf is down about $8,000 over last September. We're sitting at $105,000 as of yesterday. Food and beverage is down $6,000 as of yesterday. I mean, even like today, I think we were at $300 until Burger Night. I think Burger Night is going to save us, because there was a good crowd in there when I left.

Mr. Dale: Yeah. I know that we get the joking comments sometimes about the weekend and the evening activities, but that's especially in weather like this. That's truly what is saving us.

Mr. Moller: It is when we have weeks like this, the Friday night karaoke and the Saturday night Music On The Patios, the Sassy Saturdays and the golf tournaments that we had. The golf tournament that we had this this past Friday with the Junior achievement, was an $18,000 day. So, between golfing and food and beverage, we had $13,000 in golf and $5,000 in the restaurant. So, that was a really, really good Friday. In September, we have either been closed or only had the back nine open for eight out of the 24 days so far this month.

Ms. Yelvington: This is where I wish we had signs, because if we had signs up on the road, I feel like we could be advertising to bring people back in.

Mr. Dale: Well, we do have the new one going in.

Ms. Yelvington: Yeah, but not right there.

Mr. Dale: But the banners are what you're referring to.

Ms. Yelvington: Yeah. I mean road signs like right there, so people know.

Mr. Dale: I think that's coming up.

Ms. Yelvington: Hopefully.

Mr. Moller: Yes. I'm working on those. I actually have a question for you later on.

Mr. Dale: Okay.

Mr. Moller: Other than that, in October we have a big DR Horton national nationwide tournament. They will have a full field of 144 players. So, that should be another really big profitable event that we can add to our rotation. We have the Shepherd's Men on November 6th. They are going to have 148 players. Mason asked if we can go over 144 and I said, *"Let's do it."* Expect a very slow day. They just have so much outpour to play in that tournament and all of their vendors. It goes through such a great charity.

Mr. Dale: Again, what is Shepherd's Men?

Mr. Moller: Shepherd's Men is basically an organization. I believe they're out of Atlanta. They rehabilitate wounded veterans, find them homes, find them jobs, get them on the right track. It's a really great organization.

Mr. Dale: The worst of the worst, the spinal, the traumatic head injuries.

Mr. Moller: Mason was telling us a story when we had our preterm meeting the other week. One of their occupational therapists was a patient of theirs years ago. Because of the help that he received, he went back, got his Master's Degree in occupational therapy and he now works with them, helping others.

Mr. Dale: Wow!

Ms. Yelvington: Is this connected to the Shepherd Hospital in Atlanta for brain and spinal injuries?

Mr. Moller: Don't quote me, but I want to say yes.

Ms. Yelvington: My dad was in that hospital. That's shocking. I am now putting the pieces together.

Mr. Dale: Wow!

Ms. Yelvington: Wow! Okay. I didn't know that was connected. That's interesting.

Mr. Dale: I didn't know there was one.

Ms. Rosean: That's really cool.

Ms. Yelvington: Yeah.

Mr. Moller: Then s I have my Golf Course Superintendent tournament. We will have probably about 120 players from all over the State of Florida. They're all affiliated with Golf Course Superintendents from Miami to Jacksonville to Tampa to Tallahassee. It should be a great day. Other than that, like I said, I finally received the permit for the patio. We'll start demo on Monday and get everything rolling. We should be finished in about 45 to 60 days, as far as the patio.

Mr. Dale: Did we find anything about the pavers yet?

Mr. Moller: No, not yet. Other than that, as far as restaurant, I don’t really have much to say on that. Ajaye is doing a great job of controlling labor. He's working on streamlining the menu. Not really removing a lot of things, but just kind of tightening it up a little bit. The post that Michelle had put out, was about private events and things like that, that we offer. So, we've done a couple things like that. We had the Brevard County administrators last week.

Ms. Rosean: That's right.

Mr. Moller: We had a group of 50 yesterday.

Ms. Rosean: Awesome.

Mr. Moller: Were doing quite a few small events. So, that's really been helping.

Mr. Dale: It helps us get through the lean times when it's raining every day.

Mr. Moller: Yes, it does. Other than that, that's all I have. If anybody has any questions.

Mr. Dale: Thank you, Jim.

Ms. Rosean: I'm just curious, is Ajaye going to do a fall themed menu?

Mr. Moller: It's out right now.

Ms. Rosean: Is it out right now?

Mr. Moller: Yeah. It's a shepherd's piece.

Mr. Dale: Chicken pot pie.

Mr. Moller: I'm sorry. Yes.

Mr. Dale: Chicken pot pie. I gotta say, it's pretty good. I'm not a chicken pot pie guy.

Mr. Moller: Actually, I was just watching this French chef, while I was still in my office. He was making a shepherd's pie. Anyway, we have a flatbread. You can either do a barbecue chicken or a chicken bacon ranch. I forget the third one.

Mr. Dale: Well, I don't know about the summer, but I will say the wings, whatever they are doing over the past couple months, wings are back to being superlative.

Ms. Rosean: That's awesome. Okay, great.

Mr. Moller: We just had Lowe's order 400 wings the other day for one of their little events.

Mr. Dale: Nice.

B. District Manager's Report

Mr. Dale: All right, Jason,

Mr. Showe: We were notified by the church today, that they have a conflict with this room for the November 5th workshop. So, we won't be able to use this room for November 5th.

Mr. Dale: Okay.

Mr. Showe: So, just keep that in mind. If we need to change it, we can change it right back to the course if we need to.

Mr. Dale: Why don't we go ahead and do that.

Mr. Showe: If there's no business, we can just cancel it.

Mr. Dale: Well, no, I'd actually like to hold that meeting as a workshop.

Mr. Showe: Okay.

Mr. Dale: It will kind of make it a hybrid restaurant type meeting. But the reason why I think that timing would be wonderful, is our patio should be done right about then.

Mr. Rysztogi: Perfect.

Mr. Dale: I would like for everybody to see that and be able to comment.

Mr. Showe: According to Jim, the simulator should be almost done.

Mr. Dale: Yup.

Ms. DeVries: That is the night before the Shepherd's Men tournament.

Mr. Showe: We can give them a tour of our facility.

Mr. Dale: We're just setting chairs out in the pro shop like we always do.

Mr. Showe: Yeah, since it was advertised, I'll put a sign on the door just to let people know that it's over in your office and then we'll move it there.

Mr. Dale: Yeah, I would like that. I think that would be good for the Board. If Rick wants to come over and hang out with us, we'll do the meeting and then we'll get them some chicken wings.

Mr. Showe: That's all I have.

C. Lifestyle/Marketing Report

Mr. Dale: Alright. Lifestyle/Marketing. I know that Michelle has been hammering away this week with ads and like, what Jim just shared, where we are trying to get out to the community. I've heard through the Restaurant Manager, that we've been contacted by a number of groups for private events. Pretty much the going forward instructions we've shared with Ajaye, like this Board has always said, at least a portion of the restaurant has to be open to the public. But with the new patio in its capacity, I envision that we will be able to do a tremendous amount of business there and be able to attract some decent groups. We already have one corporation that we talked to yesterday. They're a really good local corporation. So, we're looking forward to that.

EIGHTH ORDER OF BUSINESS Treasurer's Report

A. Approval of Check Register

Mr. Dale: Let's move on to the Check Register in the Treasurer's Report.

Mr. Showe: In your General Fund, we have Checks #6034 through #6066 and Golf Course Checks #33879 through #33941, for a grand total of $155,326.49. Jim and I can answer any questions that you might have on those invoices.

> Ms. Yelvington MOVED to approve the August 21, 2026 through September 17, 2026 Check Register in the amount of $155,326.49 and Ms. Rosean seconded the motion.

Mr. Dale: Is there any discussion?

Ms. DeVries: No.

> On VOICE VOTE with all in favor the August 21, 2026 through September 17, 2026 Check Register in the amount of $155,326.49 was approved.

B. Balance Sheet and Income Statements

Mr. Showe: Just on the Balance Sheet and Income Statement, as always, no action is required by the Board. We are doing better than budget to actuals in your General Fund. I think, as I reported last time, we're over 100% collected on assessments. So, we're in great shape.

Mr. Dale: We're at our 101%.

Mr. Showe: We are.

Mr. Dale: That's my objective. That every year we get 101%. I still am not completely clear how that's possible. Jason has explained it 20 times.

Mr. Showe: I have actually.

Mr. Dale: He doesn't have to. I kind of have a rough idea. But I still think that's neat how we can collect 101%.

Mr. Showe: Yeah. In short, if you don't pay your tax bill by November 30th, we benefit.

Mr. Dale: Right. You have to pay a little extra.

Mr. Showe: That's all I have.

Mr. Dale: Good deal.

NINTH ORDER OF BUSINESS Supervisor's Requests

Mr. Showe: We can go to Supervisor's Requests.

Mr. Dale: Christina?

Ms. Rosean: I have been speaking with Ms. Terry Mott. She is disappointed, but she has decided to withdraw the CDD's name from her stormwater workshop. She's going to continue on with it and she's going to be advertising it. I'm not 100% sure where she's going to be advertising it now. She's going to be getting businesses involved, but she is going to continue on. She wanted to come tonight, but she unfortunately fell and hurt herself walking the dog. So, I think that the Stormwater Rangers Program is going to continue on under Ms. Mott's leadership, but we are now officially just not working with her on that.

Mr. Dale: Okay. That would be good. I'm going to bring this one up, because I think this is more of an action item for Jason. Correct me if I'm wrong, but my understanding is an individual contacted our attorneys over in Orlando. I don't know if we get billed for that. All I will say, is generically, I don't want to like throw names around or get my facts wrong or anything like that. But as a sitting Board Member, I would not call our attorneys without the acknowledged permission of the Board to do so, to obligate this District for a legal expense that somebody has no authority to do so. So that I don't know if that is what happened or if she was just kind of farmed off. I don't think we need to get into it at the Board meeting. My point is, I want to just make sure that we're all very clear that nobody has the authority to call the District Attorneys.

Mr. Showe: Most of our attorneys are very good about that. They understand that. All we received was a forwarded voicemail. So, I'll be keeping an eye out for the invoices when they come in and if there is a charge for the secretary who essentially just forwarded the voicemail, I will kindly ask…

Mr. Dale: Alright.

Mr. Showe: That was not an expense that the Board feels like they should occur.

Mr. Dale: Right. I'm being nice about this.

Mr. Showe: We've also removed that number from the website so that it's no longer in the public.

Mr. Dale: Yes. Yeah, I'm going to chalk it up to…

Mr. Showe: Exuberance.

Mr. Dale: Exuberance. Thank you.

Ms. Rosean: That's a great word.

Mr. Dale: But exuberance does not indebt this District.

Mr. Showe: I will say almost all of the CDD attorneys are very cognizant of that. They just don't do things without Board direction or because someone calls and asks a question.

Mr. Dale: Right. Even I, as just a Board Member, without everybody saying, *"Yes, Rob, we would like you to contact that person."*

Mr. Showe: To be clear, you guys have full authority to talk to them. That's your District Counsel.

Mr. Dale: Right.

Mr. Showe: You don't need permission. But citizens, ordinarily, just won't do that unless the Board gives permission.

Mr. Dale: Right.

Ms. Yelvington: I mean, that's the whole point of being an elected representative. Right?

Mr. Showe: Correct.

Ms. Yelvington: We're supposed to represent them. They don't have to go over our head to the attorney.

Mr. Showe: Correct.

Mr. Dale: Right.

Ms. DeVries: I have something to add to this. One of the things that I've been thinking about with this situation, is that it might be helpful for us to have a written policy when residents want to do events in the CDD's facilities or with their blessing. I mean, each one comes to us and we make a decision. We ask them what they're planning to do and we provide guidance. We provided verbal guidance quite a bit. But I wondered if it might be helpful to have something written down as a policy.

Ms. Yelvington: Yeah, or a form. That's a good idea. Maybe we should have a form that they can submit if they want to do something.

Mr. Showe: Jennifer said it when I was traveling over here and I'll send it out to the Board as kind of a starting point. But, yeah, I think a form would be great. That way nobody is really permitted to use our logo, our name, anything without approval of the Board.

Mr. Dale: Right.

Mr. Showe: This would just kind of formalize it.

Mr. Dale: Well, let us take a look at that, since we're just getting that right now. I'm two minutes away from setting a record here, so I want to keep this meeting moving.

Ms. DeVries: Okay. What I was going to suggest, is this could be an agenda item for the next workshop.

Mr. Dale: I think that's a great idea,

Ms. Rosean: I do too, because if it's in writing initially, all of a sudden, when things start to change and change and change, we can pull up our form and say, *"Look, this is what it was supposed to be."*

Ms. Yelvington: Yeah, it's a good idea.

Mr. Dale: Denise, do you have anything?

Ms. Yelvington: No.

Ms. DeVries: That was my Supervisor's Request.

Mr. Dale: Thank you, Jen. Denise does not have anything. Ron?

Mr. Rysztogi: No, nothing.

Mr. Dale: Nothing from Ron. Nothing from me. So, at this point, I will entertain a motion to adjourn.

TENTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Rysztogi seconded by Ms. Rosean with all in favor the meeting was adjourned at 6:58 p.m.

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION V

SECTION A

RESOLUTION 2027-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VIERA EAST COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING AMENDED RULES OF PROCEDURE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Viera East Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors of the District (the "Board") is authorized to provide for efficient and effective District operations; the Board finds that it is in the best interests of the District to amend Attachment "A", Chapter IV of the Viera East Golf Club Rules of Procedure attached hereto as **Exhibit A** for immediate use and application; and

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

SECTION 1. A Public Hearing will be held to adopt Rules of Procedure on December 3, 2026 at 6:30 p.m., at the Faith Viera Lutheran Church, 5550 Faith Drive, Viera, FL, 32955.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 21st day of October 2026.

ATTEST:

VIERA EAST COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

ATTACHMENT "A"
Policies and Procedures
Viera East Golf Club
Fiscal Year 2027

I. PUBLIC CLUB

The Viera East Golf Club ("Golf Club") is a public golf club owned and operated by the Viera East Community Development District ("the District"), a unit of special-purpose local government created pursuant to Chapter 190, Florida Statutes. Viera East Golf Club staff will be referred to as "Golf Club Management" to include the General Manager, Golf Professional, Food and Beverage Manager, and their designated staff. The Viera East Golf Club is open to the general public, including residents and nonresidents of the District. The golf course may not be used for any purpose except golf without the approval of the Golf Club Management. Fishing, boating, picnicking, biking, kite flying, soccer, football, recreation walking or running and dog walking are not permitted at any time on golf course property.

II. RATES, FEES AND CHARGES

The rates, fees and charges governing the use and enjoyment of the Golf Club are contained in and set pursuant to Chapter IV of the Rules of the District. These rules were duly adopted by the District Board of Supervisors in accordance with Chapters 190 and 120, Florida Statutes.

CDD Residents will receive a discount on full daily golf rates based on current dynamic pricing as shown on the online booking portal. CDD Residents may choose to use the appropriate golf discount or any promotional special rates but not both. Some discount restrictions may apply on golf equipment and clothing for certain manufacturers. The General Manager may adjust these discounts, with board approval, if it is in the best interest of the District. **Residents may be required to submit proof of residency. Residency may be verified and an ID card may be obtained from the CDD Office.**

Daily rates are subject to dynamic pricing. Golf Club golf rates vary based on tee-time availability, demand, date, time of day, weather and other factors. Prices may increase or decrease as demand changes. The current price for each tee time is displayed on our online booking system. **The rate shown at the time you complete your reservation is your guaranteed rate and will not change after booking.**

The District will offer a Season Pass only for those that had a Season Pass in a prior year. They will be available in 6- or 12-month increments. This is only for Monday through Thursday play.

A Season pass is not assignable, transferable, alienable or divisible. Extensions of Plans will not be allowed.

III. SEASON PASS REFUNDS, CREDITS, AND TRANSFERS

A. There will be no **refunds** for any reason except documented health reasons. The refund will be prorated based on the schedule below and the member will not be able to rejoin the club for 12-months following the refund. A copy of the medical certification from a licensed physician must be kept on file.

B. Upon approval of the **refund**, the following stipulations will apply:

   a. The amount of the **refund** will be prorated based on the refund schedule found below.

   b. In the event a **refund** is issued, the remaining term of the Season Pass year will be cancelled and any play after issuing a credit will be at the applicable daily rate.

c. The **refund** issued will only be applied to the next time you register for any prepay plan

C. If the **refund** request is received by the 10th of the month, a **refund** will be issued for that month based on the **refund** schedule below. Requests received after the 10th of the month, will be prorated based on the month immediately following the month of the request.

D. There will be no transfers for any reason during the term of the Season Pass increment.

E. **Leave of Absence** will be considered for medical reasons only. Should a member request a Leave of Absence, the Club will require written documentation from a medical professional stating the nature of the injury and expected duration for the recovery period. All requests for Leave of Absence should be submitted in writing to the attention of the General Manager and include the following: requested date of commencement for leave of absence and anticipated return date. The leave must be for a minimum of 30 days. Leave for non-medical reasons and for medical reasons less than 30 days will not be considered. If granted, the medical leave will freeze the Season Pass until the member is able to return to play (after a minimum of 30 days). Once the member's play has resumed, the Season Pass expiration date will be adjusted to reflect the days missed (number of days during which the Season Pass was frozen). Under no circumstances will there be a refund of money for leave of absence. Misuse of this policy will result in immediate and indefinite suspension from the club. The General Manager is authorized to make decisions regarding requests for leaves of absence and will operate under this authority in the best interest of the Viera East Golf Club and the requesting member.

REFUNDS

Note: The percentage is the amount that will be refunded. There will be no refund issued on sales tax.

12 MONTH PLANS

	Refund		Refund
Month 1	90%	Month 7	30%
Month 2	80%	Month 8	20%
Month 3	70%	Month 9	10%
Month 4	60%	Month 10	None
Month 5	50%	Month 11	None
Month 6	40%	Month 12	None

6 MONTH PLANS

Receive 80% refund/70% credit in month 1, 60% refund/50% credit in month 2, 40% refund/30% credit in month 3, and 20% refund/10% credit in month 4 of the plan
No refunds/credits after month 4.

IV. RESIDENCY STATUS OF USERS

Whether a particular user of the Golf Club shall be classified as a resident or a nonresident for the calculation of rates, fees, and charges is determined in accordance with Chapter IV of the rules of the District.

V. CLUB EXPECTATIONS.

A. Proper attire is encouraged at all times.

- (Men) Appropriate length shorts, collared shirts or mock turtlenecks are required. Tennis (short shorts), cutoffs, running shorts, swim attire, t-shirts, fishnet shirts, tank tops and denim are not permitted on the golf course.

- (Women) Same as above, but women may wear sleeveless and collarless tops. Short shorts and halter-tops are prohibited.

- (Juniors ages 16 and under) Same as adults, but neat and clean t-shirts will be allowed.

- All golfers must wear appropriate footwear. Viera East Golf Club is a spike-less facility. Metal or ceramic spikes are not permitted. The Golf Club Management will change spikes upon request for a nominal fee.

VI. STARTING TIMES

A. Viera East Community Development District residents may request starting 14 days in advance. Loyalty Members can request starting times 10 days in advance. Outside play can request times 7 days in advance

The General Manager and/or Head Golf Professional may use discretion on occasion to modify the tee sheet structure should circumstances warrant such action. Such modification should receive voted approval by the Board of Supervisors if proposed changes are to be a permanent, extending through the end of the fiscal year. Less permanent tee sheet changes may be implemented on a case by case basis and require only written concurrence from a majority of the Board of Supervisors. Should a majority of the Board not support the proposed temporary change; proposed tee sheet modification will not be implemented.

B. Reservations can be made in person, by telephone, or by the internet.

C. Viera East Golf Club recognizes Wednesday as a "Ladies Day" and Thursday as a "Men's Day". Other events may be scheduled at the discretion of Golf Club Management. The Golf Club will host a shotgun start for these events at the discretion of the Head Golf Professional. Golf Club Management will establish a shotgun time with seasonal and special maintenance in mind. Regular tee times will be available before and after the shotgun. The golf shop may alter the tee sheet as necessary to accommodate these groups, either by blocking tee times before the shotgun or starting the groups before the shotgun from the 10th tee. Tournaments, other outings, or scheduled course maintenance work that will limit this regular activity will be noticed on the sign up sheet. All players interested in playing in the shotgun should sign up on these sheets or make reservations in the shotgun through the Pro Shop staff. The golf staff will check the sign up sheets several days in advance and adjust the number of needed positions on the tee time sheet. Shotgun starts for other than Ladies' Day, Men's days, and other events will only be provided as needed for tournaments per Chapter IV, Section 16 or for operational and maintenance requirements.

D. Advance tee time booking for any resident or public player is a privilege that cannot be abused. Players are expected to call at least 72 hours in advance to cancel or adjust the size of their group. Golfers who repeatedly fail to show for starting times without notifying Golf Club Management of the cancellation may lose their starting time or playing privileges without refund of any fees or dues or be charged for the reservation. Tee time reservations for the general public may require a credit card number to hold the tee

time for all weekend and holiday play at the discretion of the Head Golf Professional or General Manager. Customers may request a cancellation/adjustment number for proof of cancellation/adjustment. Golfers should call if there is concern that the golf course may be closed or tee times may be delayed due to weather. The Golf Club Management will use their best judgment in regards questionable course conditions.

E. All player's names (first and last), telephone number and email address may be required when securing a starting time reservation.

VII. USE OF PERSONAL GOLF CARTS

A. Trail Fees, as established under Section 8, Chapter IV of the District Rules are a fee established by Golf Club Management paid in advance for a specific period for use by owners of a private cart on the Viera East Golf Club. **The use of personal golf carts is a privilege granted by the Golf Club after payment of the Trail Fee. Payment of the Trail Fee does not confer an absolute right to such usage and all personal golf cart use shall be at the discretion of the Golf Club Management.** As a courtesy, a Family advance cardholder with trail fees whose cart is in use by another member of the family is allowed to utilize a club golf cart at no charge provided a cart is available. Proper personal golf cart utilization is required for golf staff to allow club cart usage at no charge. The Golf Club Management reserves the right to charge for course cart usage.

B. All personal golf carts used by such persons must comply with the following:

1. Each cart shall be maintained by its owner in a satisfactory and safe operating condition.

2. Each cart shall be painted and decorated tastefully in accordance with the décor and standards of the Golf Club.

3. Each cart shall be a four (4) wheel electric or gas (2016 or newer EFI engine) cart with a solid top and appropriate golf specific tires.

4. Adequate insurance, in amounts and terms as determined by the Board of Supervisors of the District, shall be maintained on each cart, and proof of current insurance shall be supplied and kept on file in the District Office at the Golf Course. This proof of insurance must be turned into the District Office before the golf cart is used on the course.

5. Each cart must be equipped with operable headlights and rear view mirrors.

6. Each cart must be equipped with sand to fill divots.

7. Each cart must display a current Trail Fee Decal, as issued by the District Office.

8. In the interests of decorum and fairness, users of personal golf carts are not allowed to equip carts with radios, tape decks or other audio components, televisions, or to blow horns while on Golf Club property. Personal coolers are not allowed on Golf Club property. Users of personal carts may not bring their own beverages of any sort or food onto the golf course. Food and beverages are available from the Golf Club restaurant and beverage cart. Resident and non-resident golf carts must be inspected by the Golf Club Management prior to authorization for use on the Golf Club property. Any personal golf cart determined by the Golf Club Management to not comply with the above mandates shall be barred from use on Golf Club property. Continued usage of such a cart shall constitute a trespass under Section 810.09, Florida Statutes. Prohibition of the use of a particular golf cart does not entitle the owner to return of the Trail Fee.

C. **All golfers using their personal golf cart must at all times check in with the Golf Shop before taking their golf cart onto the course.** Appropriate fees must be paid for all guests in private carts before play commences. Golf Club Management will direct such persons to the appropriate starting point. No more than 2 persons per cart shall be allowed.

D. Only the owner of the golf cart who has complied with Section 8, Chapter IV of the District Rules and permanently residing adults within the household who have paid appropriate fees shall be entitled to use that person's personal golf cart on Golf Club property.

E. Only licensed golfers aged 16 and over shall be eligible to use a personal golf cart on Golf Club property. Such persons shall provide appropriate proof of age in the form of a valid driver's license if requested by Golf Club Management.

F. All personal golf cart users shall respect the privilege accorded them and shall operate the golf cart in a safe and responsible manner. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Club.

G. Residents and non-residents must own and have an operational golf cart to pay annual or daily trail fees.

H. Every effort must be made to minimize golf cart wear of the golf course. Players must adhere to posted restrictions/rules concerning golf cart proximity to greens and tees. Golf carts must be operated on cart paths around greens and tee areas. Players are generally encouraged to pair up with golfers in the same golf cart. Single riders that join groups during the round are also encouraged to pair up at the turn where feasible. Non-compliance with posted or written rules may result in loss of privileges as referenced in Section VI. D. Golf Club Management may restrict golf cart use per group due to course conditions.

I. All personal golf carts must be removed from the course no later than 15 minutes prior to dusk.

J. All regular play shall start on hole #1 unless authorized by the Golf Club Management.

K. Violation of any of the above policies may result in cancellation of Trail Fee privileges without a return of the Trail Fee.

VIII. USE OF CLUB-PROVIDED GOLF CARTS

A. Use of Golf Club golf carts shall be in accordance with Section 7, Chapter IV of the District Rules.

All golf cart fees are per person. Individuals may pay a fee for an additional rider. Single riders are encouraged to pair up with other single riders in the group to reduce wear and tear on the golf carts and the course whenever possible. The General Manager has the authority to require players to pair up when conditions warrant.

B. Golf carts are obtained from the Golf Pro Shop. Golf cart rentals may be paid for by cash, local check, or by credit card. Rental fees are payable in advance.

C. Course golf carts and rental golf clubs must be returned to the golf cart staging area immediately following play.

IX. GENERAL GOLF CART RULES

A. Only golfers who are licensed drivers aged 16 and over shall be eligible to use a golf cart on golf course property. Such persons shall provide appropriate proof of age in the form of a valid driving license if requested by Golf Club Management.

B. Golf carts shall be operated at safe speeds and only on appropriate areas of the Golf Club. Golf carts should not be taken onto private property. Golf cart rental customers are responsible for damage to golf carts that may have occurred during play and subsequent operation of the golf cart. Rental customers are required to report such damage to the pro-shop or cart facility staff. Complete contact information must be provided prior to leaving the golf course.

C. No golf carts shall be allowed on the golf course later than 15 minutes before dusk. All rented carts must be returned prior to or at that time.

D. Golf Cart Rules

1. No more than two riders and two sets of golf clubs are permitted per golf cart. Each golfer must have their own bag and set of clubs.

2. Golf carts must stay on paths in the vicinity of all tees and greens.

3. Please keep golf carts on cart paths where provided or at least 60 feet from greens and a safe distance from slopes, water hazards, bunkers, and tee boxes.

4. Golf carts may not be used beyond the number of holes for which first rented.

5. Golf carts are not allowed off the golf course property.

6. Only beverages and coolers purchased from the Viera East Golf Club restaurant Hook & Eagle will be allowed on golf cart; exceptions to this policy are for documented medical reasons only.

7. Golf carts and rental golf clubs must be returned to the golf cart staging area immediately following play.

8. Golf Club Management reserves the right to refuse or cancel the use of a golf cart, without refunding any fees to any person(s) not following any golf cart rules or course regulations.

9. Riding spectators will be allowed along if appropriate golf cart fees have been paid and the space is available.

10. Juniors riding in a golf cart must be of a size that allows their feet to rest flat on the floorboard when seated. If not, approval from the Golf Club Management must be obtained. Golf Club Management

reserves the right to refuse golf course use to any junior golfer.

X. HANDICAP GOLF CART FLAG POLICY

Golfers requiring the use of a handicap flag shall request the use of such from the Golf Club Management by presenting a copy of a valid DMV issued handicap parking decal (issued in the name of the decal owner) and a copy of the corresponding golfer's valid state issued driver's license.

A. Golfers issued handicap flags are asked to stay on the concrete paths where provided around all tee boxes and greens whenever possible.

B. All Golfers issued handicap flags must remain at least 30 feet from the edge of all greens and tee boxes. If for any reason, a golfer needs closer access to the tees and the greens, authorization may be given on a case by case basis as determined by Golf Club Management. If this type of authorization is granted a special type of handicap flag will be issued to the golfer.

C. At no time should a golf cart be driven or parked between a greenside bunker and the green, or between a bulkhead and the green.

D. The handicap flag must be clearly displayed on the golf cart at all times.

E. When outside conditions dictate a closure of the fairways (i.e. too wet, annual overseeding), handicap flag play will not be allowed.

F. Golfers desiring a daily handicap flag may request such flag from the golf shop staff. The golfer must leave either a valid resident I.D. card or valid state issued driver's license with the golf shop staff and a nominal refundable deposit may be required. The golfer requesting this daily handicap flag must show proof of a handicap valid state issued driver's license/I.D. card or a valid DMV issued handicap parking decal. If the issued handicap flag is lost, stolen, not returned or damaged, the deposit will not be refunded.

XI. GENERAL RULES AND REGULATIONS

A. U.S.G.A. rules govern all play, except where modified by local rules as created by professional golf staff. The U.S.G.A. handicap system is based on the assumption that every player will endeavor to make the best score that he or she can in every round played and will report every acceptable round for handicap purposes.

B. All golfers must register and pay appropriate fees in the Golf Pro Shop prior to play.

C. All golfers must have their own bag and golf clubs. Rentals are available.

D. Proper attire is required. (See Dress Code.)

E. Slow Play - In the interest of all, golfers should play at a pace which is consistent with the day's pace of play and which positions the group within ½ hole of the group preceding. Groups are encouraged to play when ready and play without delay. Player Assistants are in control of all play on the golf course. If a group has fallen out of position and has interfered with the pace of the following group or groups, they will be asked to increase their pace of play. If this has not been accomplished within a reasonable amount of time, the Player Assistant may:

- Have the group step aside and allow the group behind to play through.
- Ask the group to cease play and reposition themselves directly behind the group in front of them.
- If a group is unable to maintain a proper pace after such actions have taken place, they may be asked to leave the golf course and come back at a time more suitable to such a pace.

Proper "Pace of Play" is 4 hours and 14 minutes based on the USGA pace rating for the golf course. Proper pace of play is also dependent on the pace of play of those players ahead. Groups recognizing that they are a hole or more behind the group ahead should make every effort to improve their pace of play in order to finish in less than 4 hours and 14 minutes.

F. Golfers are allowed to retrieve his/her golf ball lost on that hole on that day of play. U.S. G.A. Rules allow you up to 5 minutes to search for a lost ball on the hole of play only. If ball is not readily identifiable and retrievable, player must abandon search. Ball hawking is not permitted at any time. Play must not be delayed. Players not abiding may be asked to leave the course.

G. Private beverage coolers are prohibited, unless required for medical reasons.

H. Please repair ball marks, rake bunkers and fill divots with the sand that is provided on golf carts.

I. Walking on course is permitted only as times designated by The Golf Club Management.

J. Practice, with the exception of instruction from the professional golf staff, must be confined to the Practice Areas/Range/Green. All practice areas are supervised by the professional golf staff and availability shall be at their discretion. All golfers using the front practice range or the rear practice tee, bunker and/or putting green must register with the golf shop prior to practice. Use of personal golf balls is permitted at practice area at rear of driving range for short game practice for all CDD Residents and public players registered to play golf. Other practice may be approved based on availability and at the discretion of the golf operations staff. All other golfers using the practice area must pay in advance for use of club practice balls. Course practice balls, tokens, and baskets cannot be removed from practice facility.

K. The Golf Club Management has total control of all pairings and play on the golf course. Golfers or guests not abiding with staff requests may be asked to leave without entitlement to a refund or rain check.

L. Bicycles, skateboards, and roller blades are not allowed on cart paths, parking lot or Clubhouse area.

M. Except for service animals (such as Seeing Eye dogs), pets are not permitted on the course facilities or club grounds at any time.

N. All range balls and range ball containers are the property of the Viera East Golf Club. Removal of these items may result in player to be asked to leave without entitlement to a refund, and or banishment of the facility.

XII. TOURNAMENTS

A. All tournament play shall be in accordance with Section 16, Chapter IV of the District Rules.

B. The Golf Club operates a restaurant to provide food for patrons. Patrons of the Golf Club are requested to refrain from bringing food with them for tournament participants. However, where charitable organizations request authorization to bring donated food to the course for tournament participants, Golf Club

Management may utilize discretion in allowing this to occur provided an adequate set up/service fee is paid. Set up/service fees should take into consideration the number of tournament participants and Golf Club staffing requirements.

C. The Golf Club operates a bar providing beer, wine, liquor, and non-alcoholic beverages to its patrons. In the discretion of the Golf Club Management, tournament sponsors may arrange for alternative beverage service. Payments of appropriate fees (corkage fees) for this privilege are required.

XIII. COURSE CLOSING

If for any reason the golf course is closed for the entire day, all golf reservations for that day will be canceled. If the course is closed temporarily for a period of time due to frost, fog or rain, tee time reservations will be honored beginning at the time the course was closed for play. Tee times will resume where they were left off.

A. The golf course may be closed for the following reasons:

• Lightning – The Viera East Golf Club is equipped with the Thorguard Lightning Prediction System with course alert sirens. If the Thorguard system predicts dangerous lightning in our area the Thorguard system will automatically send a signal to the course alert sirens to warn players of dangerous lightning on the golf course grounds. Lightning is a severe hazard that must be taken seriously. ALL players must immediately stop play and seek shelter at the clubhouse any time they believe lightning threatens them, even if a signal has not been sounded.

Viera East Golf Course uses the following signals:

ONE prolonged horn blast:
DISCONTINUE PLAY IMMEDIATELY
All players must leave the golf course and practice areas and return to the Clubhouse immediately.
THREE consecutive horn blasts:
RESUMPTION OF PLAY
All activity may resume on the course and practice areas.

• Excessive Rainfall - excessive rainfall would be defined by puddles on the greens, fairways and cart paths, or by a golf cart leaving tracks that are damaging to the turf. The course should be closed for a period of time long enough to prevent damage to the course and ensure customer satisfaction with their playing experience. The period of time will vary by amount of rain and course condition prior to the rain.

• Course Maintenance - course closure for maintenance will be scheduled in advance. Closure will occur ONLY if the work being done could not be completed in a timely manner with play on the course. Examples would be aerification or major rebuilding work.

• Hurricanes or other Disasters - the course will be closed in advance of an oncoming hurricane allowing enough time for personnel to complete preparations and evacuate safely. The course will re-open only after the storm has passed, the buildings are inspected, and the course is playable. Reasonable time will be allowed for any clean-up necessary to ensure all persons' safety.

In the event of a temporary closing, all departments will be open for normal business hours. For extended course closure of more than four hours, the golf shop will remain open until 4:30 P.M. All other departments' personnel will be de-staffed.

XIV. RAIN CHECK POLICY

The Golf Club Management may, in their discretion, close the course during times when play would be dangerous to either persons or the course. There is no obligation to close the course because of inclement weather. All golf play shall be at the player's own risk. A voucher for replay will be issued by the Golf Club Management when inclement weather restricts play on the golf course based on the number of un-played holes.

The Golf Course Management is under no obligation to issue a rain check for reasons other than inclement weather.

XV. GOLF MAINTENANCE AND LANDSCAPING

The Golf Course Superintendent will be responsible for the development of all golf course landscaping programs and installation or removal of all material. Requests by residents for landscaping to be placed on golf course property must be made in writing to the Golf Club General Manager, who will consult with the Golf Club Superintendent and evaluate the request. The Golf Staff will make the decision on the request and reply to the resident. The cost of any residential request will be the responsibility of the resident, to include material, installation, and additional costs during establishment period.

SECTION B

to be provided under separate cover

SECTION VI

Viera East CDD Action Items
10/22/2026

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**	**9/1/26**	Sent to WW - Awaiting Execution

Updated 10/15/26

SECTION VIII

SECTION A

Viera East

Community Development Districy

Check Register Summary

September 18, 2026 through Otober 15, 2026

Fund	Date	Check #'s		Amount
General Fund				
	09/23/26	6067-6086	$	19,510.71
	10/01/26	6087-6096	$	17,511.63
	10/07/26	6097-6105	$	19,515.03
	10/15/26	6106-6116	$	20,824.91
		Sub-Total	$	77,362.28
Capital Reserve				
	10/01/26	226-227	$	55,000.00
	10/15/26	228-229	$	35,557.71
		Sub-Total	$	90,557.71
Golf Course				
	09/23/26	33942-33956	$	23,495.39
	10/01/26	33957-33970	$	16,478.41
	10/07/26	33971-33987	$	28,292.69
	10/15/26	33988-34013	$	56,345.24
		Sub-Total	$	124,611.73
Total			**$**	**292,531.72**

*** CHECK DATES 09/18/2026 - 10/15/2026 *** VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	EXPENSED TO... DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/23/26	00034	9/09/26	112086 S	202609	340-53800-47300				*	207.15		
			1705 CRANE CREEK BLVD									
								CITY OF COCOA			207.15	006067
9/23/26	00195	9/17/26	4957707	202609	320-53800-34100				*	527.13		
			PEST CONTORL									
		9/17/26	4957712	202609	320-53800-34100				*	430.00		
			PEST CONTROL									
								ECOLAB PEST ELIMINATION DIV			957.13	006068
9/23/26	00320	9/23/26	10102026	202609	300-15500-10000				*	150.00		
			ENTERTAINMENT 10/10/26									
								GRACE TAPERT			150.00	006069
9/23/26	00126	9/01/26	537	202609	310-51300-34000				*	9,891.67		
			MANAGEMENT FEES SEPT26									
		9/01/26	537	202609	310-51300-35100				*	414.33		
			INFORMATION TECH SEPT26									
		9/01/26	537	202609	310-51300-31700				*	90.17		
			DISSEMINATION SVC SEPT26									
		9/01/26	537	202609	310-51300-51000				*	.06		
			OFFICE SUPPLIES									
		9/01/26	537	202609	310-51300-42000				*	1.56		
			POSTAGE									
		9/01/26	537	202609	310-51300-42500				*	261.30		
			COPIES									
								GMS-CENTRAL FLORIDA, LLC			10,659.09	006070
9/23/26	00335	9/23/26	10312026	202609	300-15500-10000				*	150.00		
			ENTERTAINMEN 10/31/26									
								JEFFREY YOUNG			150.00	006071
9/23/26	00378	9/23/26	10212026	202609	300-15500-10000				*	50.00		
			ENTERTAINMENT 10/21/26									
								JOANNE BIAMONTE			50.00	006072
9/23/26	00291	9/23/26	10012026	202609	300-15500-10000				*	400.00		
			ENTERTAINMENT 10/2/26									
								ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00	006073
9/23/26	00291	9/23/26	10092026	202609	300-15500-10000				*	400.00		
			ENTERTAINMENT 10/9/26									
								ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00	006074
9/23/26	00291	9/23/26	10162026	202609	300-15500-10000				*	400.00		
			ENTERTAINMENT 10/16/26									
								ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00	006075

*** CHECK DATES 09/18/2026 - 10/15/2026 *** VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/23/26	00291	9/23/26	10232026	202609	300	15500	10000			*	400.00		
			ENTERTAINMENT 10/23/26										
									ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00	006076
9/23/26	00291	9/23/26	10302026	202609	300	15500	10000			*	400.00		
			ENTERTAINMENT 10/30/26										
									ROCKSTAR KARAOKE ENTERTAINMENT LLC			400.00	006077
9/23/26	00626	9/14/26	2084428	202606	310	51300	31500			*	742.50		
			ATTORNEY FEES										
									SHUTTS & BOWEN LLP			742.50	006078
9/23/26	00348	9/23/26	10132026	202609	300	15500	10000			*	150.00		
			ENTERTAINMENT 10/13/26										
									STEPHEN SNELL			150.00	006079
9/23/26	00348	9/23/26	10272026	202609	300	15500	10000			*	150.00		
			ENTERTAINMENT 10/27/26										
									STEPHEN SNELL			150.00	006080
9/23/26	00368	9/23/26	10172026	202609	300	15500	10000			*	150.00		
			ENTERTAINMENT 10/17/26										
									TEODULO VILLARRAEL			150.00	006081
9/23/26	00362	9/23/26	10242026	202609	300	15500	10000			*	250.00		
			ENTERTAINMENT 10/24/26										
									TIMOTHY BOYD			250.00	006082
9/23/26	00394	9/23/26	10032026	202609	300	15500	10000			*	300.00		
			ENTERTAINMENT 10/3/26										
									TOM AGANS			300.00	006083
9/23/26	00259	8/30/26	71 VECDD	202608	320	53800	48000			*	3,447.50		
			SOCIAL MEDIA MARKETING										
									UNIQUE WEBB CONSULTING			3,447.50	006084
9/23/26	00188	9/16/26	32311856	202609	340	53800	54100			*	97.34		
			UNIFORMS										
									UNIFIRST CORPORATION			97.34	006085
9/23/26	00378	9/23/26	09232026	202609	320	53800	48000			*	50.00		
			ENTERTAINMENT 9/23/26										
									JOANNE BIAMONTE			50.00	006086
10/01/26	00387	8/11/26	9078967	202608	310	51300	42000			*	3,632.57		
			MAIL OUT										
									ACTION MAIL SERVICES			3,632.57	006087

*** CHECK DATES 09/18/2026 - 10/15/2026 *** VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
10/01/26	00395	10/01/26	2035	202610	320-53800-49000			*	5,995.00		
			PRESSURE WASHING								
							CUSTOM PRESSURE WASHERS, LLC.			5,995.00	006088
10/01/26	00169	5/12/26	P4369702	202605	340-53800-46000			*	30.48		
			O RING, DRAIN VALVE								
							FLORIDA COAST EQUIPMENT INC			30.48	006089
10/01/26	00209	9/20/26	157	202609	340-53800-47300			*	2,500.00		
			REMOVAL OF DEAD TREE								
		9/20/26	158	202609	330-53800-49400			*	600.00		
			TRIMMED OAK TREE								
							LELAND'S TREE SERVICE			3,100.00	006090
10/01/26	00190	9/21/26	457063	202609	340-53800-46000			*	15.79		
			FHP V-BELT								
							NAPA AUTO PARTS			15.79	006091
10/01/26	00375	9/23/26	229641	202609	340-53800-46000			*	69.98		
			61PMM3 50								
		9/23/26	229653	202609	340-53800-46000			*	129.98		
			DRIVE TUBE, DRIVE SHAFT								
							ROCKLEDGE MOWER & SERVICES			199.96	006092
10/01/26	00176	9/15/26	17108608	202609	340-53800-47500			*	399.99		
			AGRI-FAB 25 GAL SPRAYER								
							SITEONE LANDSCAPE SUPPLY, LLC			399.99	006093
10/01/26	00259	9/26/26	71 VECDD	202609	320-53800-48000			*	4,000.00		
			SOCIAL MEDIA MARKETING								
							UNIQUE WEBB CONSULTING			4,000.00	006094
10/01/26	00188	9/23/26	32311867	202609	340-53800-54100			*	97.34		
			UNIFORMS								
							UNIFIRST CORPORATION			97.34	006095
10/01/26	00400	10/01/26	10012026	202610	300-20700-10100			*	40.50		
			FY26 ASSESSMENT RECEIPTS								
							VIERA EAST CDD - SERIES 2020			40.50	006096
10/07/26	00267	9/14/26	26-09-08	202609	340-53800-47900			*	789.88		
			30 YARD ROLLOFF								
							BERRY DISPOSAL			789.88	006097
10/07/26	00306	9/29/26	31817	202610	320-53800-48000			*	330.00		
			1/6 PAGE AD OCT2026								

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		9/29/26	31818	202610	320-53800-48000			*	433.50		
			1/4 PAGE AD OCT2026								
							BLUEWATER CREATIVE GROUP, INC.			763.50	006098
10/07/26	00040	9/30/26	526647	202609	330-53800-47200			*	13,630.20		
			MONTHLY SERVICES SEPT26								
							ECOR INDUSTRIES, INC.			13,630.20	006099
10/07/26	00364	10/01/26	94753	202610	310-51300-54000			*	175.00		
			SPECIAL DISTRICT FEES								
							FLORIDACOMMERCE, BUREAU OF BUDGET M			175.00	006100
10/07/26	00190	10/05/26	458578	202610	340-53800-46000			*	149.84		
			10W30 QT								
							NAPA AUTO PARTS			149.84	006101
10/07/26	00375	10/05/26	230172	202610	340-53800-46000			*	849.99		
			POLE PRUNER								
							ROCKLEDGE MOWER & SERVICES			849.99	006102
10/07/26	00176	10/01/26	17175151	202610	340-53800-47500			*	101.28		
			LATCHING SOLENOID								
							SITEONE LANDSCAPE SUPPLY, LLC			101.28	006103
10/07/26	00188	9/30/26	32311876	202609	340-53800-54100			*	97.34		
			UNIFORMS								
							UNIFIRST CORPORATION			97.34	006104
10/07/26	00390	9/08/26	24238	202608	310-51300-31500			*	1,541.00		
			ATTORNEY FEES								
		9/30/26	24451	202609	310-51300-31500			*	1,417.00		
			ATTORNEY FEES								
							VOLK LAW OFFICES P.A.			2,958.00	006105
10/15/26	00285	9/18/26	2214	202609	340-53800-47300			*	1,800.00		
			GRASS CUTTING								
							A NEW LIFE LAWN CARE & MORE			1,800.00	006106
10/15/26	00396	10/05/26	3463	202610	330-53800-47200			*	856.40		
			PROFESSIONAL SVCS PERMIT								
							AGRICULTURAL PERMITTING SERVICES			856.40	006107
10/15/26	00397	10/02/26	01	202610	340-53800-46000			*	265.00		
			TROUBLESHOOTED POND PUMP								
							CANAVERAL HOME SERVICES LLC			265.00	006108

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/15/26	00210	10/09/26	54565 OC	202610	340-53800-43500		*	32.60		
			2300 CLUBHOUSE DRIVE							
		10/09/26	57086 OC	202610	340-53800-43500		*	33.65		
			4563 BRAYWICK CT							
		10/09/26	75454 OC	202610	340-53800-47300		*	55.67		
			5240 MURRELL RD							
						FPL			121.92	006109
10/15/26	00126	10/01/26	538	202610	310-51300-34000		*	10,386.25		
			MANAGEMENT FEES OCT26							
		10/01/26	538	202610	310-51300-35100		*	435.08		
			INFORMATION TECH OCT26							
		10/01/26	538	202610	310-51300-31700		*	94.67		
			DISSEMINATION SVC OCT26							
		10/01/26	538	202610	310-51300-42500		*	13.35		
			COPIES							
		10/08/26	539	202610	300-15500-10000		*	2,704.00		
			ASSESSMENT ROLL FY27							
						GMS-CENTRAL FLORIDA, LLC			13,633.35	006110
10/15/26	00190	9/28/26	457786	202609	340-53800-46000		*	66.21		
			3MO WTY BAT							
						NAPA AUTO PARTS			66.21	006111
10/15/26	00369	10/01/26	VIERAEAS	202610	320-53800-22500		*	251.50		
			SPONSORSHIP							
		10/01/26	VIERAEAS	202610	300-20700-10000		*	110.17		
			SPONSORSHIP							
						NEST EGGS			361.67	006112
10/15/26	00626	10/07/26	2089008	202607	310-51300-31500		*	3,212.50		
			ATTORNEY FEES							
						SHUTTS & BOWEN LLP			3,212.50	006113
10/15/26	00176	10/08/26	17204357	202610	340-53800-47500		*	102.16		
			AEROSOLS							
						SITEONE LANDSCAPE SUPPLY, LLC			102.16	006114
10/15/26	00188	10/07/26	32311885	202610	340-53800-54100		*	97.34		
			UNIFORMS							
						UNIFIRST CORPORATION			97.34	006115
10/15/26	00379	9/30/26	00079085	202609	310-51300-48000		*	308.36		
			BRE BREVARD FLORIDA							
						USA TODAY MEDIA CORP.			308.36	006116
						TOTAL FOR BANK A		77,362.28		

*** CHECK DATES 09/18/2026 - 10/15/2026 ***
VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

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

TOTAL FOR REGISTER 77,362.28

*** CHECK DATES 09/18/2026 - 10/15/2026 *** 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 #
10/01/26	00106	9/30/26	3022	202609	320-53800-60000			*	23,745.00		
			2ND DEPOSIT FOR SIMULATOR								
							ABOUTGOLF INTERNATIONAL, LLC			23,745.00	000226
10/01/26	00076	10/01/26	1001-016	202610	320-53800-60000			*	31,255.00		
			TABLE/CHAIR PATIO PROJECT								
							AMERICAN RECYCLED PLASTIC			31,255.00	000227
10/15/26	00074	10/12/26	126169	202610	320-53800-60000			*	34,357.71		
			TRACTORS FOR CDD								
							FLORIDA COAST EQUIPMENT, LLC			34,357.71	000228
10/15/26	00040	9/28/26	161	202609	320-53800-60000			*	1,200.00		
			REMOVED 2 PALMS								
							LELAND'S TREE SERVICE			1,200.00	000229

TOTAL FOR BANK C 90,557.71

TOTAL FOR REGISTER 90,557.71

*** CHECK DATES 09/18/2026 - 10/15/2026 *** VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/23/26	01643	9/16/26	10203968	202609	320	57200-46000				*	175.00		
			PREVENATIVE MAINTENANCE										
									ACCURATE AIR CONDITIONING HEATING			175.00	033942
9/23/26	01654	9/22/26	1974564	202609	320	57200-51100				*	150.39		
			MATS & TOWELS										
									ALSCO			150.39	033943
9/23/26	01560	9/21/26	00133233	202609	330	57200-43100				*	124.78		
			GASES										
									ARC3 GASES, INC			124.78	033944
9/23/26	01668	9/21/26	664388	202609	390	57200-51160				*	280.00		
			JANITORIAL SVCS										
									BREVARD HOME CLEANING			280.00	033945
9/23/26	01639	8/13/26	1730	202607	390	57200-43000				*	41.67		
			RECLAIMED WATER SUPPLY										
		8/13/26	1730	202607	300	15500-10000				*	458.33		
			RECLAIMED WATER SUPPLY										
									BREVARD COUNTY UTILITY SERVICES			500.00	033946
9/23/26	01650	9/18/26	42828558	202609	320	57200-51100				*	188.45		
			SUPPLIES										
									CINTAS			188.45	033947
9/23/26	00024	9/10/26	112664 S	202609	320	57200-43000				*	177.58		
			2300 CLUBHOUSE DRIVE										
		9/10/26	112664 S	202609	330	57200-43000				*	177.58		
			2300 CLUBHOUSE DRIVE										
		9/10/26	112664 S	202609	350	57200-43000				*	177.58		
			2300 CLUBHOUSE DRIVE										
									CITY OF COCOA UTILITIES			532.74	033948
9/23/26	01711	9/22/26	C2191638	202609	330	57200-51025				*	38.41		
			KNIFE SERVICE										
									COZZINI BROS., INC.			38.41	033949
9/23/26	01372	9/18/26	43045797	202609	300	13100-10000				*	156.34		
			COPIER LEASE										
		9/18/26	43045797	202609	320	57200-34100				*	156.34		
			COPIER LEASE										
									GREAT AMERICA FINANCIAL SVCS			312.68	033950
9/23/26	01071	9/01/26	536	202609	310	57200-31700				*	91.92		
			DISSEMINATION SVC SEPT26										
									GMS-CENTRAL FLORIDA, LLC			91.92	033951

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/23/26	01542	9/17/26	477118 PAPER	202609	330-57200-51050			*	96.21		
		9/17/26	477118 BEVERAGE	202609	300-14100-10200			*	98.12		
		9/17/26	477118 FOOD	202609	300-14100-10000			*	1,037.95		
		9/17/26	477118 FUEL	202609	330-57200-43100			*	8.50		
		9/21/26	478186 PAPER	202609	330-57200-51050			*	27.95		
		9/21/26	478186 FOOD	202609	300-14100-10000			*	480.45		
		9/21/26	478186 FUEL	202609	330-57200-43100			*	8.50		
		9/22/26	478695 FOOD	202609	300-14100-10000			*	38.36		
							PERFORMANCE FOOD GROUP, INC			1,796.04	033952
9/23/26	00130	9/17/26	22043083 FOOD	202609	300-14100-10000			*	1,834.89		
		9/17/26	22043083 BEVERAGES	202609	300-14100-10200			*	400.88		
		9/17/26	22043083 KITCHEN	202609	330-57200-51025			*	66.17		
		9/17/26	22043083 FUEL	202609	330-57200-43100			*	10.00		
		9/21/26	22052159 BEVERAGE	202609	300-14100-10200			*	86.56		
		9/21/26	22052159 PAPER	202609	330-57200-51050			*	30.25		
		9/21/26	22052159 KITCHEN	202609	330-57200-51025			*	539.51		
		9/21/26	22052159 FUEL	202609	330-57200-43100			*	10.00		
		9/21/26	22052159 FOOD	202609	300-14100-10000			*	1,020.13		
							SYSCO			3,998.39	033953
9/23/26	01512	8/21/26	2872547 RENT	202608	390-57200-54600			*	5,560.00		
		9/07/26	2910641 RENT	202609	390-57200-54600			*	90.72		
		9/12/26	2920635 RENT	202609	390-57200-54600			*	726.47		
		9/13/26	2922813 RENT	202609	390-57200-54600			*	4,717.02		

*** CHECK DATES 09/18/2026 - 10/15/2026 *** VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		9/13/26	2922816 RENT	202609	390-57200-54600			*	3,368.45		
							THE HUNTINGTON NATIONAL BANK			14,462.66	033954
9/23/26	00807	9/16/26	32311856 UNIFORMS	202609	390-57200-54100			*	297.41		
							UNIFIRST CORPORATION			297.41	033955
9/23/26	00529	9/11/26	41378210 ALTERNATOR ASM	202609	390-57200-46000			*	546.52		
							WESCO TURF, INC.			546.52	033956
10/01/26	01643	9/24/26	10203969 ICE MACHINE MAINTENANCE	202609	390-57200-46000			*	780.50		
							ACCURATE AIR CONDITIONING HEATING			780.50	033957
10/01/26	01485	8/27/26	90001467 GOLF CLUBS	202608	300-14200-10000			*	347.12		
		9/04/26	90002074 GOLF BALLS	202609	300-14200-10000			*	29.61		
		9/15/26	90002896 GOLF BALLS	202609	300-14200-10000			*	140.63		
							ACUSHNET COMPANY			517.36	033958
10/01/26	01654	9/29/26	1976765 MATS & TOWELS	202609	320-57200-51100			*	150.39		
							ALSCO			150.39	033959
10/01/26	01668	9/28/26	664930 JANITORIAL SVCS	202609	390-57200-51160			*	280.00		
							BREVARD HOME CLEANING			280.00	033960
10/01/26	00024	9/15/26	141774 S 4563 BRAYWICK CT	202609	320-57200-43000			*	78.97		
		9/15/26	70192 SE 5600 MURRELL RD	202609	390-57200-43000			*	835.41		
							CITY OF COCOA UTILITIES			914.38	033961
10/01/26	00587	9/24/26	17586035 GASOLINE	202609	390-57200-46110			*	1,056.05		
		9/24/26	17586035 GASOLINE	202609	300-13100-10000			*	520.14		
		9/24/26	17586036 DIESEL	202609	390-57200-46110			*	762.14		
		9/24/26	17586036 DIESEL	202609	300-13100-10000			*	375.38		
							GLOVER OIL COMPANY INC			2,713.71	033962

*** CHECK DATES 09/18/2026 - 10/15/2026 *** VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/01/26	01542	9/28/26	480513 FOOD	202609	300-14100-10000			*	900.72		
		9/28/26	480513 FUEL	202609	330-57200-43100			*	8.50		
							PERFORMANCE FOOD GROUP, INC			909.22	033963
10/01/26	00808	9/23/26	09232026 CASH TIP FROM TREE TRIMMI	202609	300-21600-10200			*	700.00		
							PETTY CASH			700.00	033964
10/01/26	01324	9/16/26	09162026 WEBSTAURANT STORE BOTTLES	202609	330-57200-51100			*	98.22		
		9/16/26	09162026 SPECTRUM PHONE	202609	320-57200-41000			*	146.45		
		9/16/26	09162026 SPECTRUM PHONE	202609	320-57200-41000			*	125.49		
		9/16/26	09162026 SPECTRUM PHONE	202609	320-57200-41000			*	384.29		
		9/16/26	09162026 HOME DEPOT TORCH	202609	300-13100-10000			*	22.97		
		9/16/26	09162026 HULU HULU SUBSCRIPTION	202609	390-57200-41000			*	124.56		
		9/16/26	09162026 MANGO DISPLAY	202609	320-57200-51000			*	30.89		
		9/16/26	09162026 WEBSTAURANT STORE BOTTLES	202609	330-57200-51100			*	6.43-		
		9/16/26	09162026 AMAZON BULBS	202609	300-13100-10000			*	102.24		
		9/16/26	09162026 AMAZON ADAPTERS	202609	300-13100-10000			*	9.89		
		9/16/26	09162026 AMAZON FUSE HOLDER	202609	390-57200-47100			*	10.10		
		9/16/26	09162026 AMAZON SUNSCREEN	202609	390-57200-51100			*	89.99		
		9/16/26	09162026 ISLAND PUMP TEST PUMP	202609	300-13100-10000			*	95.23		
		9/16/26	09162026 AMAZON GLASS BOTTLES	202609	330-57200-51100			*	34.19		
		9/16/26	09162026 AL'S TROPHY TROPHY	202609	300-14200-10000			*	38.00		
		9/16/26	09162026 AMAZON COOLER	202609	300-13100-10000			*	109.98		
		9/16/26	09162026 SPECTRUM PHONE	202609	300-13100-10000			*	93.33		
		9/16/26	09162026 ACE HARDWARE SUPPLIES	202609	300-13100-10000			*	9.08		

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	EXPENSED TO... DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		9/16/26	09162026	202609	300-13100-10000				*	39.58		
			EL CAR WASH CAR WASH									
		9/16/26	09162026	202609	300-13100-10000				*	188.10		
			AMAZON BAGS & CASES									
		9/16/26	09162026	202609	300-13100-10000				*	715.85		
			INDIAN RIVER MEDIA SCL FA									
		9/16/26	09162026	202609	300-13100-10000				*	180.27		
			CARTSEN' CUSTOM TS POLOS									
		9/16/26	09162026	202609	300-13100-10000				*	600.00		
			DESTINATION BREVARD GOLD									
		9/16/26	09162026	202609	300-13100-10000				*	42.79		
			AMAZON PUTTING GREEN									
		9/16/26	09162026	202609	300-13100-10000				*	295.47		
			GOOGLES GOOGLE ADS									
		9/16/26	09162026	202609	390-57200-47100				*	33.13		
			AMAZON WIRING HARNESS & F									
								REGIONS BANK			3,613.66	033966
10/01/26	01324	9/22/26	09222026	202609	320-57200-41000				*	90.00		
			SPECTRUM SPECTRUM MOBIL									
		9/22/26	09222026	202609	300-14100-10000				*	25.46		
			WHOLE FOOD FOO									
		9/22/26	09222026	202609	300-13100-10000				*	190.00		
			LS VIERA EAST GIFT CARD									
		9/22/26	09222026	202609	300-14100-10000				*	26.67		
			PUBLIX FOOD									
		9/22/26	09222026	202609	330-57200-51200				*	256.25		
			FL DEPT. OF AGRI LICENSE									
		9/22/26	09222026	202609	320-57200-51000				*	476.46		
			MALLMAN JOEYS SHIPPING									
		9/22/26	09222026	202609	330-57200-51025				*	19.23		
			AMAZON CONTAINERS									
		9/22/26	09222026	202609	300-13100-10000				*	75.00		
			LS VIERA EAST GIFT CARDS									
		9/22/26	09222026	202609	330-57200-51025				*	198.34		
			HOSPITALITY RESOURCE WINE									
		9/22/26	09222026	202609	300-14100-10000				*	15.78		
			PUBLIX FOOD									
								REGIONS BANK			1,373.19	033967
10/01/26	00130	9/24/26	22058841	202609	300-14100-10000				*	627.64		
			FOOD									
		9/24/26	22058841	202609	300-14100-10200				*	78.95		
			BEVERAGE									
		9/24/26	22058841	202609	330-57200-51050				*	295.96		
			PAPER									

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		9/24/26	22058841 FUEL	202609	330-57200-43100			*	10.00		
		9/25/26	22060641 FOOD	202609	300-14100-10000			*	78.59		
		9/25/26	22060641 FUEL	202609	330-57200-43100			*	10.00		
		9/28/26	22067739 BEVERAGE	202609	300-14100-10200			*	375.28		
		9/28/26	22067739 KITCHEN	202609	330-57200-51025			*	170.28		
		9/28/26	22067739 FOOD	202609	300-14100-10000			*	770.52		
		9/28/26	22067739 FUEL	202609	330-57200-43100			*	10.00		
							SYSCO			2,427.22	033968
10/01/26	00807	9/23/26	32311867 UNIFORMS	202609	390-57200-54100			*	297.41		
							UNIFIRST CORPORATION			297.41	033969
10/01/26	00117	9/17/26	41379686 ALTERNATOR 12V	202609	390-57200-46000			*	898.03		
		9/21/26	41380229 SENSOR TEMP EXHAUST	202609	390-57200-46000			*	491.00		
		9/24/26	41381390 BLADE SERVICE PACK	202609	390-57200-46000			*	412.34		
							WESCOTURF INC.			1,801.37	033970
10/07/26	01485	9/24/26	90003846 GOLF SHIRTS	202609	300-14200-10000			*	1,269.05		
		9/30/26	90004379 GOLF SHIRTS	202609	300-14200-10000			*	588.00		
							ACUSHNET COMPANY			1,857.05	033971
10/07/26	00091	9/18/26	INV06847 GOLF HATS	202609	300-14200-10000			*	746.94		
							AHEAD LLC			746.94	033972
10/07/26	01654	9/29/26	1976765 TOWELS & MATS	202609	320-57200-51100			*	150.39		
							ALSCO			150.39	033973
10/07/26	01560	9/30/26	00133661 CYLINDER RENTAL	202609	330-57200-43100			*	238.76		
							ARC3 GASES, INC			238.76	033974

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
10/07/26	01668	10/05/26	665348 JANITORIAL SVCS	202610	390	57200-51160				*	280.00		
									BREVARD HOME CLEANING			280.00	033975
10/07/26	01650	10/02/26	42843988 SUPPLIES	202610	320	57200-51100				*	204.20		
									CINTAS			204.20	033976
10/07/26	01711	9/22/26	C2191638 KNIFE SERVICES	202609	330	57200-51025				*	38.41		
		10/06/26	C2201065 KNIFE SERVICES	202610	330	57200-51025				*	35.90		
									COZZINI BROS., INC.			74.31	033977
10/07/26	01681	9/22/26	16170504 FIRE MONITORING	202609	320	57200-54210				*	146.93		
									EVERON, LLC			146.93	033978
10/07/26	01358	9/30/26	00151250 GASES	202609	320	57200-46000				*	60.05		
									NEXAIR, LLC			60.05	033979
10/07/26	01542	10/01/26	481830 KITCHEN	202610	330	57200-51025				*	94.93		
		10/01/26	481830 FOOD	202610	300	14100-10000				*	491.15		
		10/01/26	481830 FUEL	202610	330	57200-43100				*	9.50		
		10/02/26	482534 KITCHEN	202610	330	57200-51025				*	94.46		
									PERFORMANCE FOOD GROUP, INC			690.04	033980
10/07/26	01701	9/25/26	750131 SHIRTS	202609	300	14200-10000				*	7,607.70		
		9/25/26	750131 SHIRTS	202609	320	57200-51000				*	50.00		
									SWANNIES GOLF APPAREL CO.			7,657.70	033981
10/07/26	00130	10/01/26	22076850 BEVERAGE	202610	300	14100-10200				*	55.50		
		10/01/26	22076850 KITCHEN	202610	330	57200-51025				*	64.54		
		10/01/26	22076850 FOOD	202610	300	14100-10000				*	890.78		
		10/01/26	22076850 FUEL	202610	330	57200-43100				*	10.00		
									SYSCO			1,020.82	033982

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/07/26	01512	9/27/26	2945322 RENT	202609	390-57200-54600			*	242.06		
		9/27/26	2945322 RENT	202609	350-57200-46100			*	10,784.30		
		9/27/26	2945322 RENT	202609	390-57200-54600			*	253.59		
		9/27/26	2945322 RENT	202609	350-57200-46100			*	492.60		
		9/28/26	2952884 RENT	202609	390-57200-54600			*	1,065.98		
							THE HUNTINGTON NATIONAL BANK			12,838.53	033983
10/07/26	01672	9/30/26	19201487 NETWORK	202609	320-57200-54500			*	476.27		
							TPX COMMUNICATIONS			476.27	033984
10/07/26	00807	9/30/26	32311876 UNIFORMS	202609	390-57200-54100			*	297.41		
							UNIFIRST CORPORATION			297.41	033985
10/07/26	00068	9/25/26	9340554- DUMPSTER	202610	320-57200-34100			*	1,028.40		
		9/25/26	9340839- DUMPSTER	202610	390-57200-47900			*	239.75		
							WASTE MANAGEMENT			1,268.15	033986
10/07/26	00117	9/29/26	41382355 FILTER OIL	202610	390-57200-46000			*	105.91		
		10/01/26	41383100 FILTER OIL	202610	390-57200-46000			*	179.23		
							WESCOTURF INC.			285.14	033987
10/15/26	01485	9/30/26	90004495 GOLF GLOVES	202609	300-14200-10000			*	364.01		
							ACUSHNET COMPANY			364.01	033988
10/15/26	00091	10/08/26	INV06868 TOWELS	202610	300-14200-10000			*	932.88		
		10/08/26	INV06868 TOWELS	202610	300-14200-10000			*	932.88		
							AHEAD LLC			1,865.76	033989
10/15/26	01654	10/06/26	1979028 TOWELS & MATS	202610	320-57200-51100			*	150.57		
							ALSCO			150.57	033990

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/15/26	01668	10/12/26	665807	202610	390-57200-51160				*	280.00		
			JANITORIAL SVCS									
								BREVARD HOME CLEANING			280.00	033991
10/15/26	01388	10/12/26	AR161903	202610	390-57200-54600				*	126.45		
			PRINTER LEASE									
								DEX IMAGING			126.45	033992
10/15/26	01320	9/30/26	INV-0347	202609	300-14200-10000				*	191.77		
			GLASSES									
								EPOCH EYEWEAR			191.77	033993
10/15/26	01681	10/07/26	16180338	202610	320-57200-54210				*	203.66		
			12V 7AH SEALED LEAD ACID									
								EVERON, LLC			203.66	033994
10/15/26	00076	10/02/26	9398 OCT	202610	320-57200-43000				*	533.95		
			2300 CLUBHOUSE DRIVE									
								FLORIDA CITY GAS			533.95	033995
10/15/26	00035	10/09/26	33189 OC	202610	330-57200-43000				*	860.88		
			2300 CLUBHOUSE DRIVE									
		10/09/26	33189 OC	202610	340-57200-43000				*	860.87		
			2300 CLUBHOUSE DRIVE									
		10/09/26	42334 OC	202610	340-57200-43000				*	75.46		
			2200 CLUBHOUSE DRIVE									
		10/09/26	42334 OC	202610	300-11500-10000				*	50.31		
			2200 CLUBHOUSE DRIVE									
		10/09/26	45156 OC	202610	320-57200-43000				*	357.70		
			5250 MURRELL ROAD									
		10/09/26	45156 OC	202610	390-57200-43000				*	1,430.78		
			5250 MURRELL ROAD									
		10/09/26	52104 OC	202610	350-57200-43000				*	640.29		
			2300 CLUBHOUSE DRIVE									
								FPL			4,276.29	033996
10/15/26	00587	10/08/26	17625282	202610	390-57200-46110				*	1,006.29		
			GASOLINE									
		10/08/26	17625282	202610	300-13100-10000				*	495.64		
			GASOLINE									
		10/08/26	17625283	202610	390-57200-46110				*	875.64		
			DIESEL									
		10/08/26	17625283	202610	300-13100-10000				*	431.29		
			DIESEL									
								GLOVER OIL COMPANY INC			2,808.86	033997

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/15/26	00194	9/16/26	PINV0147	202610	390-57200-47500			*	503.89		
			PART OF EOP								
		9/16/26	PINV0147	202610	300-15500-10000			*	5,542.02		
			PART OF EOP								
		9/16/26	PINV0147	202610	300-13100-10000			*	755.35		
			PART OF EOP								
		9/30/26	PINV0148	202610	390-57200-51100			*	118.65		
			PART OF EOP								
		9/30/26	PINV0148	202610	300-15500-10000			*	1,305.81		
			PART OF EOP								
							GOLF VENTURES INC			8,225.72	033998
10/15/26	01693	9/28/26	09282026	202609	300-13100-10000			*	92.13		
			HOME DEPOT BOLTS&GREASE								
		9/28/26	09282026	202609	300-13100-10000			*	48.42		
			HOME DEPOT DUCT TAPE								
		9/28/26	09282026	202609	390-57200-51150			*	69.89		
			HOME DEPOT NABBER & DEGRE								
		9/28/26	09282026	202609	300-13100-10000			*	5.40		
			HOME DEPOT BATTERY								
		9/28/26	09282026	202609	300-13100-10000			*	457.61		
			HOME DEPOT ELEMENT								
		9/28/26	09282026	202609	340-57200-46000			*	59.00		
			HOME DEPOT CEMENT & ADAPT								
		9/28/26	09282026	202609	340-57200-46000			*	.68		
			HOME DEPOT COUPLING								
		9/28/26	09282026	202609	300-13100-10000			*	29.97		
			HOME DEPOT HOSE								
		9/28/26	09282026	202609	300-13100-10000			*	66.77		
			HOME DEPOT HOOKS								
							HOME DEPOT CREDIT SERVICES			829.87	033999
10/15/26	01664	10/14/26	10142026	202610	340-57200-51100			*	59.99		
			REIMBURSEMENT								
							JACK TRAYLOR			59.99	034000
10/15/26	01526	10/14/26	10142026	202610	320-57200-51200			*	200.00		
			REIMBURSEMENT								
							JIM MOLLER			200.00	034001
10/15/26	01658	10/12/26	27335	202610	340-57200-46000			*	30.00		
			M-25								
							LACY'S LOCKSMITH			30.00	034002
10/15/26	00180	10/06/26	458761	202610	390-57200-46000			*	78.98		
			AIR FILTER								
							NAPA AUTO PARTS			78.98	034003

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/15/26	01542	10/05/26	482833 FOOD	202610	300-14100-10000			*	721.80		
		10/05/26	482833 FUEL	202610	330-57200-43100			*	9.50		
		10/08/26	484131 FOOD	202610	300-14100-10000			*	817.67		
		10/08/26	484131 FUEL	202610	330-57200-43100			*	9.50		
							PERFORMANCE FOOD GROUP, INC			1,558.47	034004
10/15/26	00777	9/30/26	SI-10126 E-RANGE KEYS	202609	350-57200-51300			*	317.64		
							RANGE SERVANT AMERICA INC			317.64	034005
10/15/26	00130	10/05/26	22086382 FOOD	202610	300-14100-10000			*	1,381.46		
		10/05/26	22086382 BEVERAGES	202610	300-14100-10200			*	209.98		
		10/05/26	22086382 PAPER	202610	330-57200-51050			*	330.92		
		10/05/26	22086382 FULE	202610	330-57200-43100			*	10.00		
		10/08/26	22092481 FOOD	202610	300-14100-10000			*	560.47		
		10/08/26	22092481 BEVERAGE	202610	300-14100-10200			*	341.16		
		10/08/26	22092481 PAPER	202610	330-57200-51050			*	30.89		
		10/08/26	22092481 KITCHEN	202610	330-57200-51025			*	96.99		
		10/08/26	22092481 FUEL	202610	330-57200-43100			*	10.00		
		10/12/26	22101681 FOOD	202610	300-14100-10000			*	1,235.25		
		10/12/26	22101681 BEVERAGE	202610	300-14100-10200			*	93.16		
		10/12/26	22101681 FUEL	202610	330-57200-43100			*	10.00		
							SYSCO			4,310.28	034006
10/15/26	01588	10/01/26	13743 PART OF EOP	202610	390-57200-47500			*	2,267.52		
		10/01/26	13743 PART OF EOP	202610	300-15500-10000			*	24,942.72		
							TURF SOLUTIONS OF FLORIDA INC			27,210.24	034007

*** CHECK DATES 09/18/2026 - 10/15/2026 *** VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	EXPENSED TO... DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/15/26	00807	10/07/26	32311886	202610	390-57200-54100				*	309.56		
			UNIFORMS									
								UNIFIRST CORPORATION			309.56	034008
10/15/26	00117	10/05/26	41383700	202610	390-57200-46000				*	202.55		
			JOINT BALL									
								WESCOTURF INC.			202.55	034009
10/15/26	01485	10/09/26	90005141	202610	300-14200-10000				*	945.26		
			GOLF BALLS									
		10/09/26	90005141	202610	300-14200-10000				*	262.51		
			GOLF BALLS									
								ACUSHNET COMPANY			1,207.77	034010
10/15/26	01654	10/13/26	1981267	202610	320-57200-51100				*	150.39		
			TOWELS & MATS									
								ALSCO			150.39	034011
10/15/26	01438	10/01/26	68941	202610	320-57200-54000				*	200.00		
			ANNUAL CLUB FEES									
								FLORIDA STATE GOLF ASSOCIATION			200.00	034012
10/15/26	01558	10/12/26	50404946	202610	390-57200-54600				*	652.46		
			TRACTOR LEASE									
								WELLS FARGO FINANCIAL LEASING, INC.			652.46	034013

TOTAL FOR BANK B 124,611.73

TOTAL FOR REGISTER 124,611.73

SECTION B

Viera East

Community Development District

Unaudited Financial Reporting

September 30, 2026

Table of Contents

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

Viera East
Community Development District
Combined Balance Sheet
September 30, 2026

	General Fund	Capital Reserve Fund	Debt Service Fund	Capital Projects Fund	Golf Course/ Recreation Fund	Totals Governmental Funds
Assets						
Cash						
Operating Account	$ 50,678	$ -	$ -	$ -	$ 445,510	$ 496,188
Petty Cash	$ -	$ -	$ -	$ -	$ 1,000	$ 1,000
Capital Reserve Account	$ -	$ 233,958	$ -	$ -	$ -	$ 233,958
Accounts Receivable	$ -	$ -	$ -	$ -	$ 11,230	$ 11,230
Due from General Fund	$ -	$ -	$ 41	$ -	$ 644	$ 685
Prepaid Expenses	$ 7,404	$ -	$ -	$ -	$ 35,527	$ 42,931
Inventory - Pro Shop	$ -	$ -	$ -	$ -	$ 26,491	$ 26,491
Inventory - Hook & Eagle	$ -	$ -	$ -	$ -	$ 28,948	$ 28,948
Investments						
State Board of Administration	$ 434,948	$ 1,608,953	$ -	$ -	$ 526,352	$ 2,570,253
Series 2020						
Reserve	$ -	$ -	$ 238,784	$ -	$ -	$ 238,784
Temporary Interest	$ -	$ -	$ 0	$ -	$ -	$ 0
Bond Service	$ -	$ -	$ 70,431	$ -	$ -	$ 70,431
Project	$ -	$ -	$ -	$ 53,374	$ -	$ 53,374
Improvements (Net of Depreciation)	$ -	$ -	$ -	$ -	$ 1,764,082	$ 1,764,082
Total Assets	**$ 493,029**	**$ 1,842,911**	**$ 309,256**	**$ 53,374**	**$ 2,839,785**	**$ 5,538,354**
Liabilities						
Accounts Payable	$ 33,402	$ 24,945	$ -	$ -	$ 42,688	$ 101,034
Deferred Revenue - Season Advance	$ -	$ -	$ -	$ -	$ 62,410	$ 62,410
Due to Golf Course	$ 644	$ -	$ -	$ -	$ -	$ 644
Due to Debt Service	$ 41	$ -	$ -	$ -	$ -	$ 41
Accrued Payroll Payable	$ 14,605	$ -	$ -	$ -	$ 35,430	$ 50,035
Payroll Tips Payable	$ -	$ -	$ -	$ -	$ 3,629	$ 3,629
Notes Payable	$ -	$ -	$ -	$ -	$ 535,915	$ 535,915
Sales Tax Payable	$ -	$ -	$ -	$ -	$ 26,474	$ 26,474
Event Deposits	$ -	$ -	$ -	$ -	$ 250	$ 250
Total Liabilites	**$ 48,692**	**$ 24,945**	**$ -**	**$ -**	**$ 706,796**	**$ 780,433**
Fund Balance						
Nonspendable						
Inventory	$ -	$ -	$ -	$ -	$ 55,440	$ 55,440
Prepaid Items	$ 7,404	$ -	$ -	$ -	$ 35,527	$ 42,931
Restricted for						
Debt Service - Series 2020	$ -	$ -	$ 309,256	$ -	$ -	$ 309,256
Capital Projects - Series 2020	$ -	$ -	$ -	$ 53,374	$ -	$ 53,374
Assigned for						
Capital Reserves	$ -	$ 1,817,966	$ -	$ -	$ -	$ 1,817,966
Net Investment in Capital Assets	$ -	$ -	$ -	$ -	$ 1,764,082	$ 1,764,082
Unassigned	$ 436,934	$ -	$ -	$ -	$ 277,940	$ 714,874
Total Fund Balances	**$ 444,338**	**$ 1,817,966**	**$ 309,256**	**$ 53,374**	**$ 2,132,989**	**$ 4,757,922**
Total Liabilities & Fund Balance	$ 493,029	$ 1,842,911	$ 309,256	$ 53,374	$ 2,839,785	$ 5,538,354

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Maintenance Assessments	$ 1,378,973	$ 1,378,973	$ 1,389,243	$ 10,269
Golf Course Administrative Services	$ 56,280	$ 56,280	$ 56,280	$ -
Miscellaneous Revenue - Marketing	$ 10,000	$ 10,000	$ 5,107	$ (4,893)
Interest Income	$ 5,000	$ 5,000	$ 24,772	$ 19,772
Total Revenues	**$1,450,253**	**$1,450,253**	**$1,475,402**	**$ 25,149**
Expenditures				
General & Administrative				
Supervisors Fees	$ 30,519	$ 30,519	$ 27,202	$ 3,317
Engineering Fees	$ 5,000	$ 5,000	$ -	$ 5,000
Attorney's Fees	$ 20,000	$ 20,000	$ 14,997	$ 5,003
Dissemination	$ 1,082	$ 1,082	$ 1,082	$ (1)
Trustee Fees	$ 6,160	$ 6,160	$ 4,108	$ 2,052
Annual Audit	$ 15,022	$ 15,022	$ 15,022	$ 0
Collection Agent	$ 2,575	$ 2,575	$ 2,575	$ 0
Management Fees	$ 118,700	$ 118,700	$ 118,700	$ (0)
Postage	$ 2,000	$ 2,000	$ 3,833	$ (1,833)
Printing & Binding	$ 2,500	$ 2,500	$ 388	$ 2,112
Insurance - Liability	$ 12,804	$ 12,804	$ 10,846	$ 1,958
Legal Advertising	$ 2,500	$ 2,500	$ 1,630	$ 870
Other Current Charges	$ 1,200	$ 1,200	$ 492	$ 708
Office Supplies	$ 2,000	$ 2,000	$ 94	$ 1,906
Dues & Licenses	$ 175	$ 175	$ 175	$ -
Information Technology	$ 4,972	$ 4,972	$ 4,972	$ (0)
Total General & Administrative	**$ 227,208**	**$ 227,208**	**$ 206,115**	**$ 21,093**

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Operations & Maintenance				
Operating Expenditures				
Salaries	$ 187,425	$ 187,425	$ 202,000	$ (14,575)
Administration Fee	$ 1,508	$ 1,508	$ 538	$ 970
FICA Expense	$ 14,338	$ 14,338	$ 16,181	$ (1,843)
Health Insurance	$ 5,250	$ 5,250	$ 4,734	$ 516
Workers Compensation	$ 4,169	$ 4,169	$ 4,505	$ (336)
Unemployment	$ 1,119	$ 1,119	$ 476	$ 643
Retirement Contribution	$ 5,061	$ 5,061	$ 8,568	$ (3,507)
Other Contractual	$ 10,000	$ 10,000	$ 12,230	$ (2,230)
Marketing - Lifestyle/Amenities	$ 116,000	$ 116,000	$ 111,908	$ 4,092
Training	$ 500	$ 500	$ 1,251	$ (751)
Subtotal Field Expenditures	**$ 345,370**	**$ 345,370**	**$ 362,390**	**$ (17,021)**
Maintenance Expenditures				
Canal Maintenance	$ 14,000	$ 14,000	$ 21,780	$ (7,780)
Lake Bank Restoration	$ 164,000	$ 164,000	$ 161,079	$ 2,922
Lake Bank Education Project	$ 3,000	$ 3,000	$ -	$ 3,000
Environmental Services	$ 10,000	$ 10,000	$ -	$ 10,000
Water Management System	$ 148,622	$ 148,622	$ 133,502	$ 15,120
Midge Control	$ 8,000	$ 8,000	$ -	$ 8,000
Contingencies	$ 7,500	$ 7,500	$ 3,255	$ 4,245
Fire Line Management	$ 3,500	$ 3,500	$ 1,300	$ 2,200
Basin Repair	$ 3,000	$ 3,000	$ -	$ 3,000
Subtotal Maintenance Expenditures	**$ 361,622**	**$ 361,622**	**$ 320,916**	**$ 40,707**

Viera East

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Grounds Maintenance Expenditures				
Salaries	$ 244,367	$ 244,367	$ 206,670	$ 37,697
Bonus Program	$ -	$ -	$ 75,108	$ (75,108)
Administrative Fees	$ 2,840	$ 2,840	$ 2,211	$ 629
FICA	$ 18,694	$ 18,694	$ 16,491	$ 2,203
Health Insurance	$ 34,538	$ 34,538	$ 36,314	$ (1,776)
Workers Compensation	$ 5,436	$ 5,436	$ 4,671	$ 765
Unemployment	$ 2,608	$ 2,608	$ 1,360	$ 1,248
Retirement Contribution	$ 6,682	$ 6,682	$ -	$ 6,682
Telephone	$ 6,000	$ 6,000	$ 8,642	$ (2,642)
Utilities	$ 8,020	$ 8,020	$ 3,501	$ 4,519
Property Appraiser	$ 2,100	$ 2,100	$ 2,391	$ (291)
Insurance - Property	$ 3,711	$ 3,711	$ 3,987	$ (276)
Repairs	$ 25,000	$ 25,000	$ 48,332	$ (23,332)
Fuel	$ 18,000	$ 18,000	$ 17,582	$ 418
Park Maintenance	$ 35,000	$ 35,000	$ 43,235	$ (8,235)
Sidewalk Repair	$ 15,000	$ 15,000	$ 8,638	$ 6,362
Chemicals	$ 4,000	$ 4,000	$ 1,457	$ 2,543
Contingencies	$ 10,000	$ 10,000	$ 29,807	$ (19,807)
Refuse	$ 18,000	$ 18,000	$ 15,183	$ 2,817
Office Supplies	$ 2,500	$ 2,500	$ 1,430	$ 1,070
Uniforms	$ 4,000	$ 4,000	$ 6,319	$ (2,319)
Fire Alarm System	$ 500	$ 500	$ 47	$ 453
Rain Bird Pump System	$ -	$ -	$ -	$ -
Park Materials	$ 10,000	$ 10,000	$ 195	$ 9,805
Bay Hill Flow Way Maintenance	$ 20,000	$ 20,000	$ -	$ 20,000
Subtotal Grounds Maintenance Exp.	**$ 496,995**	**$ 496,995**	**$ 533,569**	**$ (36,574)**
Total Operations & Maintenance	**$1,203,988**	**$1,203,988**	**$1,216,875**	**$ (12,888)**
Total Expenditures	**$1,431,196**	**$1,431,196**	**$1,422,991**	**$ 8,205**
Excess (Deficiency) of Revenues over Exp.	$ 19,057		$ 52,411	
Other Financing Sources/(Uses):				
Transfer In/(Out) - Capital Reserve	$ (19,058)	$ (19,058)	$ (19,058)	$ -
Total Other Financing Sources/(Uses)	**$ (19,058)**	**$ (19,058)**	**$ (19,058)**	**$ -**
Net Change in Fund Balance	**$ (0)**		**$ 33,353**	
Fund Balance - Beginning	**$ -**		**$ 410,984**	
Fund Balance - Ending	**$ (0)**		**$ 444,338**	

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	$ 5,046	$ 28,859	$ -	$ 85	$ -	$ 1,389,243
Golf Course Administrative Service	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 56,280
Misc. Revenue - Marketing	$ -	$ 547	$ 936	$ 625	$ 373	$ 407	$ 466	$ 218	$ 213	$ 223	$ 329	$ 769	$ 5,107
Interest Income	$ 802	$ 753	$ 751	$ 2,011	$ 2,867	$ 3,176	$ 3,093	$ 3,121	$ 2,406	$ 2,159	$ 2,014	$ 1,621	$ 24,772
Total Revenues	**$ 5,492**	**$ 24,652**	**$ 1,243,356**	**$ 44,934**	**$ 27,509**	**$ 22,898**	**$ 36,048**	**$ 13,075**	**$ 36,168**	**$ 7,072**	**$ 7,118**	**$ 7,080**	**$ 1,475,402**
Expenditures													
General & Administrative													
Supervisors Fees	$ 1,272	$ 2,206	$ 3,385	$ 1,370	$ 2,438	$ 2,424	$ 2,010	$ 2,450	$ 2,424	$ 2,359	$ 2,439	$ 2,426	$ 27,202
Engineering Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Attorney's Fees	$ 1,650	$ 1,995	$ -	$ 559	$ 1,910	$ 259	$ 1,388	$ 75	$ 743	$ 3,213	$ 1,791	$ 1,417	$ 14,997
Dissemination	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 90	$ 1,082
Trustee Fees	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ 337	$ 370	$ 370	$ 4,108
Annual Audit	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 1,252	$ 15,022
Collection Agent	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 215	$ 2,575
Management Fees	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 9,892	$ 118,700
Postage	$ 5	$ 31	$ 88	$ -	$ 1	$ -	$ -	$ -	$ 2	$ 72	$ 3,633	$ 2	$ 3,833
Printing & Binding	$ -	$ -	$ -	$ -	$ 7	$ 9	$ 10	$ 9	$ 55	$ -	$ 38	$ 261	$ 388
Insurance - Liability	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 904	$ 10,846
Legal Advertising	$ 110	$ -	$ -	$ -	$ -	$ -	$ -	$ 103	$ -	$ 169	$ 940	$ 308	$ 1,630
Other Current Charges	$ 56	$ 33	$ 35	$ (0)	$ 25	$ 35	$ 33	$ 36	$ 57	$ 78	$ 57	$ 47	$ 492
Office Supplies	$ 41	$ -	$ 13	$ 38	$ 0	$ -	$ -	$ -	$ 0	$ -	$ -	$ 0	$ 94
Dues & Licenses	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Information Technology	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 414	$ 4,972
Total General & Administrative	**$ 16,411**	**$ 17,367**	**$ 16,625**	**$ 15,071**	**$ 17,484**	**$ 15,830**	**$ 16,543**	**$ 15,776**	**$ 16,384**	**$ 18,993**	**$ 22,034**	**$ 17,598**	**$ 206,115**
Operations & Maintenance													
Operating Expenditures													
Salaries	$ 16,799	$ 16,398	$ 16,905	$ 16,905	$ 18,541	$ 13,633	$ 16,360	$ 16,905	$ 16,360	$ 16,905	$ 19,412	$ 16,875	$ 202,000
Administration Fee	$ 73	$ 71	$ 99	$ 21	$ 84	$ 29	$ (23)	$ 12	$ 8	$ (107)	$ 254	$ 18	$ 538
FICA Expense	$ 1,805	$ 1,463	$ 1,293	$ 1,293	$ 1,418	$ 1,043	$ 1,252	$ 1,293	$ 1,252	$ 1,293	$ 1,485	$ 1,291	$ 16,181
Health Insurance	$ 109	$ -	$ 119	$ -	$ 119	$ 119	$ 119	$ 119	$ 119	$ 1,885	$ 1,012	$ 1,012	$ 4,734
Workers Compensation	$ 373	$ 302	$ 267	$ 267	$ 347	$ 295	$ 422	$ 436	$ 422	$ 436	$ 501	$ 435	$ 4,505

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													
Unemployment	$ -	$ -	$ 240	$ 180	$ -	$ 56	$ -	$ -	$ -	$ -	$ -	$ -	$ 476
Retirement Contribution	$ -	$ -	$ 322	$ 874	$ 968	$ 837	$ 882	$ 1,131	$ 880	$ 667	$ 998	$ 1,008	$ 8,568
Other Contractual	$ 655	$ 743	$ 1,061	$ 1,061	$ 1,061	$ 1,061	$ 1,066	$ 1,071	$ 1,116	$ 1,111	$ 1,111	$ 1,113	$ 12,230
Marketing - Lifestyle/Amenities	$ 8,097	$ 9,488	$ 10,526	$ 8,235	$ 8,727	$ 7,161	$ 8,965	$ 13,296	$ 11,356	$ 7,983	$ 7,823	$ 10,249	$ 111,908
Training	$ -	$ 557	$ -	$ -	$ -	$ -	$ 154	$ 135	$ 406	$ -	$ -	$ -	$ 1,251
Subtotal Operating Exp.	**$ 27,911**	**$ 29,021**	**$ 30,833**	**$ 28,836**	**$ 31,267**	**$ 24,236**	**$ 29,196**	**$ 34,398**	**$ 31,919**	**$ 30,174**	**$ 32,596**	**$ 32,002**	**$ 362,390**
Maintenance Expenditures													
Canal Maintenance	$ -	$ -	$ -	$ 11,780	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,000	$ 21,780
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	$ 11,780	$ 12,940	$ -	$ 22,870	$ 13,630	$ 133,502
Midge Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contingencies	$ 50	$ 100	$ 100	$ 50	$ 1,720	$ 100	$ 193	$ 50	$ 50	$ 100	$ 642	$ 100	$ 3,255
Fire Line Management	$ -	$ -	$ -	$ -	$ 700	$ -	$ -	$ -	$ -	$ -	$ -	$ 600	$ 1,300
Basin Repair	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Maintenance Exp.	**$ 11,800**	**$ 11,880**	**$ 13,040**	**$ 11,830**	**$ 13,510**	**$ 174,809**	**$ 11,283**	**$ 11,830**	**$ 12,990**	**$ 100**	**$ 23,513**	**$ 24,330**	**$ 320,916**
Grounds Maintenance Expenditures													
Salaries	$ 16,853	$ 16,799	$ 16,742	$ 16,571	$ 18,501	$ 13,508	$ 16,384	$ 16,251	$ 16,419	$ 19,332	$ 19,850	$ 19,461	$ 206,670
Bonus Program	$ -	$ 75,108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,108
Administrative Fees	$ 249	$ 239	$ 233	$ 136	$ 255	$ 150	$ 140	$ (62)	$ 565	$ 55	$ 129	$ 122	$ 2,211
FICA	$ 1,775	$ 1,479	$ 1,281	$ 1,268	$ 1,415	$ 1,033	$ 1,253	$ 1,243	$ 1,256	$ 1,479	$ 1,519	$ 1,489	$ 16,491
Health Insurance	$ 3,078	$ 2,996	$ 2,801	$ 3,283	$ 2,801	$ 2,801	$ 2,801	$ 2,801	$ 2,801	$ 2,613	$ 3,833	$ 3,708	$ 36,314
Workers Compensation	$ 366	$ 306	$ 264	$ 262	$ 346	$ 349	$ 423	$ 419	$ 424	$ 499	$ 512	$ 502	$ 4,671
Unemployment	$ 92	$ 8	$ 243	$ 446	$ 160	$ 70	$ 87	$ 43	$ 19	$ 88	$ 91	$ 14	$ 1,360
Retirement Contribution	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Telephone	$ 710	$ 710	$ 635	$ 1,133	$ 686	$ 686	$ 686	$ 1,136	$ 465	$ 1,254	$ -	$ 543	$ 8,642
Utilities	$ 331	$ 344	$ 267	$ 353	$ 366	$ 306	$ 366	$ 365	$ 342	$ 429	$ 33	$ -	$ 3,501
Property Appraiser	$ -	$ -	$ 2,391	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,391
Insurance - Property	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 332	$ 3,987
Repairs	$ 2,936	$ 705	$ 10,345	$ 9,466	$ 3,490	$ 2,620	$ 5,483	$ 4,583	$ 1,811	$ 2,667	$ 2,640	$ 1,585	$ 48,332
Fuel	$ 1,241	$ 1,094	$ 869	$ 1,320	$ 899	$ 1,533	$ 1,329	$ 1,380	$ 1,489	$ 2,562	$ 1,874	$ 1,992	$ 17,582
Park Maintenance	$ 4,568	$ 1,893	$ 6,234	$ 1,888	$ 2,842	$ 2,689	$ 4,365	$ 3,353	$ 2,600	$ 5,462	$ 2,595	$ 4,746	$ 43,235

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	$ -	$ 195	$ 114	$ -	$ -	$ 535	$ 1,457
Contingencies	$ 301	$ 901	$ 301	$ 641	$ 301	$ 301	$ 1,299	$ 301	$ 2,662	$ 5,251	$ 8,701	$ 8,849	$ 29,807
Refuse	$ 1,335	$ 1,326	$ 611	$ 1,127	$ 1,788	$ 1,309	$ 699	$ 1,195	$ 1,272	$ 1,307	$ 2,422	$ 790	$ 15,183
Office Supplies	$ -	$ -	$ -	$ 52	$ 15	$ 30	$ 181	$ 31	$ 701	$ 81	$ 117	$ 222	$ 1,430
Uniforms	$ 444	$ 438	$ 443	$ 496	$ 410	$ 1,309	$ 515	$ 418	$ 417	$ 512	$ 431	$ 487	$ 6,319
Fire Alarm System	$ -	$ -	$ -	$ -	$ -	$ -	$ 47	$ -	$ -	$ -	$ -	$ -	$ 47
Rain Bird Pump System	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Park Materials	$ -	$ -	$ -	$ -	$ -	$ 195	$ -	$ -	$ -	$ -	$ -	$ -	$ 195
Bay Hill Flow Way Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Grounds Maintenance	**$ 34,611**	**$ 104,678**	**$ 44,327**	**$ 39,774**	**$ 34,609**	**$ 37,135**	**$ 36,388**	**$ 33,983**	**$ 33,689**	**$ 43,922**	**$ 45,077**	**$ 45,378**	**$ 533,569**
Total Ops. & Maintenance	**$ 74,322**	**$ 145,579**	**$ 88,200**	**$ 80,441**	**$ 79,386**	**$ 236,180**	**$ 76,868**	**$ 80,211**	**$ 78,598**	**$ 74,195**	**$ 101,186**	**$ 101,709**	**$ 1,216,875**
Total Expenditures	**$ 90,734**	**$ 162,946**	**$ 104,825**	**$ 95,511**	**$ 96,870**	**$ 252,010**	**$ 93,410**	**$ 95,987**	**$ 94,982**	**$ 93,189**	**$ 123,220**	**$ 119,307**	**$ 1,422,991**
Excess (Def.) of Rev. over Exp.	$ (85,242)	$ (138,294)	$ 1,138,531	$ (50,577)	$ (69,362)	$ (229,111)	$ (57,362)	$ (82,912)	$ (58,814)	$ (86,117)	$ (116,102)	$ (112,227)	$ 52,411
Other Financing Sources/Uses:													
Transfer In/(Out)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (19,058)	$ -	$ -	$ -	$ (19,058)
Total Other Fin. Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (19,058)**	**$ -**	**$ -**	**$ -**	**$ (19,058)**
Net Change in Fund Balance	**$ (85,242)**	**$ (138,294)**	**$ 1,138,531**	**$ (50,577)**	**$ (69,362)**	**$ (229,111)**	**$ (57,362)**	**$ (82,912)**	**$ (77,872)**	**$ (86,117)**	**$ (116,102)**	**$ (112,227)**	**$ 33,353**

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

							52.77%	22.14%	25.09%	100.00%
Date	*Distribution*	*Gross Amount*	*Discoumt/Penalty*	*Commission*	*Interest*	*Net Receipts*	*O&M Portion*	*Recreation*	*2020 Debt Service*	*Total*
11/14/25	2026-01 (10.25)	$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 (11.25)	$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 (11.25)	$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 (12.25)	$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 (12.25)	$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 (Q1.26)	$0.00	$0.00	$0.00	$3,945.08	$3,945.08	$2,081.90	$873.37	$989.81	$3,945.08
02/12/26	2026-07 (01.26)	$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 (02.26)	$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 (03.26 & Q2.26)	$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
05/12/26	2026-10 (04.26)	$9,480.69	$0.00	($195.14)	$276.42	$9,561.97	$5,046.04	$2,116.85	$2,399.08	$9,561.97
06/05/26	2026-11 (05.26)	$33,927.21	$0.00	($698.90)	$1,017.82	$34,246.13	$18,072.37	$7,581.49	$8,592.27	$34,246.13
06/22/26	2026-12 (2026 Tax Sale)	$20,249.07	$0.00	($417.13)	$607.48	$20,439.42	$10,786.29	$4,524.93	$5,128.20	$20,439.42
08/04/26	2026-13 (Q3.26)	$0.00	$0.00	$0.00	$161.41	$161.41	$85.18	$35.73	$40.50	$161.41
						$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00
	TOTAL	**$2,784,050.58**	**$(104,068.23)**	**$(53,980.16)**	**$ 6,535.01**	**$ 2,632,537.20**	**$ 1,389,242.61**	**$ 582,797.11**	**$ 660,497.48**	**$ 2,632,537.20**

101%	**Net Percent Collected**
0	**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 September 30, 2026

	Adopted Budget	Current Month Actual 9/30/25	Current Month Actual 9/30/26	Current Month Variance	Year- to - Date Actual Thru 09/30/25	Year- to - Date Actual Thru 09/30/26	Year- to - Date Variance
Number of Rounds							
Paid Rounds	35,250	4,190	3,567	(623)	54,563	51,189	(3,374)
Passholder Rounds	10,000	269	159	(110)	3,019	2,637	(382)
Comp Rounds	3,000	82	88	6	1,304	1,077	(227)
Revenue per Round							
Paid Rounds	$ 50	$33	$40	6	$40	$45	5
Revenues							
Golf Course Revenue							
Greens Fees	$ 2,250,000	$ 139,158	$ 141,470	$ 2,311	$ 2,174,412	$ 2,314,349	$ 139,937
Gift Cards - Sales & (Usage)	$ -	$ (395)	$ 2,409	$ 2,804	$ 7,339	$ 12,524	$ 5,185
Season Advance/Trail Fees	$ 100,000	$ 7,657	$ 7,467	$ (190)	$ 90,443	$ 92,364	$ 1,921
Loyalty Program	$ 25,000	$ 1,853	$ 1,744	$ (109)	$ 25,625	$ 23,428	$ (2,197)
Driving Range	$ 87,418	$ 8,935	$ 5,086	$ (3,849)	$ 113,460	$ 110,976	$ (2,484)
Golf Lessons	$ 15,000	$ 1,070	$ 800	$ (270)	$ 19,254	$ 35,660	$ 16,406
Miscellaneous Income - Golf Course	$ 15,000	$ 994	$ 2,852	$ 1,858	$ 12,345	$ 18,114	$ 5,769
Assessments - Recreation Operating	$ 18,239	$ 1,520	$ 1,520	$ -	$ 43,169	$ 30,381	$ (12,788)
Subtotal Golf Course Revenue	**$ 2,510,657**	**$ 160,792**	**$ 163,348**	**$ 2,555**	**$ 2,486,046**	**$ 2,637,796**	**$ 151,749**
Pro Shop Revenue							
Merchandise Sales	$ 125,664	$ 11,764	$ 12,047	$ 283	$ 145,175	$ 178,800	$ 33,625
Subtotal Pro Shop Revenue	**$ 125,664**	**$ 11,764**	**$ 12,047**	**$ 283**	**$ 145,175**	**$ 178,800**	**$ 33,625**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Current Month Actual 9/30/25	Current Month Actual 9/30/26	Current Month Variance	Year- to - Date Actual Thru 09/30/25	Year- to - Date Actual Thru 09/30/26	Year- to - Date Variance
Restaurant Revenue							
Food & Snack Sales	$ 466,211	$ 34,738	$ 31,628	$ (3,110)	$ 438,967	$ 431,229	$ (7,738)
Beverage Sales	$ 37,516	$ 6,990	$ 4,592	$ (2,398)	$ 47,518	$ 65,429	$ 17,911
Beer Sales	$ 236,465	$ 17,670	$ 18,406	$ 736	$ 229,449	$ 225,603	$ (3,846)
Wine Sales	$ 20,463	$ 1,489	$ 2,107	$ 618	$ 20,506	$ 30,439	$ 9,932
Liquor Sales	$ 202,884	$ 15,692	$ 13,847	$ (1,845)	$ 203,053	$ 187,246	$ (15,808)
Miscellaneous Income - Restaurant	$ -	$ -	$ (99)	$ (99)	$ 5,230	$ 2,657	$ (2,572)
Subtotal Restaurant Revenue	**$ 963,539**	**$ 76,579**	**$ 70,481**	**$ (6,097)**	**$ 944,724**	**$ 942,604**	**$ (2,120)**
Total Revenues	**$ 3,599,861**	**$ 249,135**	**$ 245,876**	**$ (3,259)**	**$ 3,575,946**	**$ 3,759,200**	**$ 183,254**
Expenditures							
General Expenditures							
Other Contractual Services	$ 20,000	$ 1,126	$ 1,155	$ (29)	$ 15,728	$ 13,393	$ 2,335
Telephone	$ 20,392	$ 1,131	$ 746	$ 385	$ 11,870	$ 10,356	$ 1,513
Utilities	$ 5,348	$ 3,414	$ 1,351	$ 2,063	$ 30,718	$ 16,915	$ 13,803
Repairs & Maintenance	$ 15,000	$ 56	$ 1,750	$ (1,694)	$ 18,266	$ 10,526	$ 7,740
Bank Charges	$ 75,000	$ 4,381	$ 4,821	$ (440)	$ 76,597	$ 79,317	$ (2,720)
Office Supplies	$ 4,500	$ 872	$ 664	$ 208	$ 5,519	$ 5,250	$ 269
Operating Supplies	$ 12,000	$ 2,409	$ 2,196	$ 214	$ 15,656	$ 24,705	$ (9,049)
Dues, Licenses & Subscriptions	$ 14,502	$ 1,461	$ 1,033	$ 428	$ 18,126	$ 13,312	$ 4,814
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 September 30, 2026

	Adopted Budget	Current Month Actual 9/30/25	Current Month Actual 9/30/26	Current Month Variance	Year- to - Date Actual Thru 09/30/25	Year- to - Date Actual Thru 09/30/26	Year- to - Date Variance
General Expenditures Continued							
Training, Education & Emp. Relations	$ 5,000	$ 2,196	$ 256	$ 1,940	$ 6,208	$ 6,032	$ 175
Contractual Security	$ 8,400	$ 1,136	$ 681	$ 455	$ 11,327	$ 7,657	$ 3,670
IT Services	$ 8,400	$ 469	$ 1,341	$ (872)	$ 7,758	$ 14,093	$ (6,335)
Subtotal General Expenditures	**$ 189,042**	**$ 18,651**	**$ 15,993**	**$ 2,657**	**$ 217,774**	**$ 201,557**	**$ 16,217**
Administrative Expenditures							
Legal Fees	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ 600	$ 50	$ -	$ 50	$ 1,050	$ -	$ 1,050
Dissemination	$ 1,103	$ 88	$ 92	$ (4)	$ 1,050	$ 1,103	$ (53)
Engineering	$ 600	$ -	$ -	$ -	$ -	$ -	$ -
Trustee Fees	$ 4,510	$ 341	$ 139	$ 201	$ 4,089	$ 2,485	$ 1,604
Annual Audit	$ 5,278	$ 437	$ 440	$ (3)	$ 5,239	$ 5,278	$ (39)
Golf Course Administrative Services	$ 56,280	$ 4,690	$ 4,690	$ -	$ 56,280	$ 56,280	$ -
Insurance	$ 166,132	$ 13,046	$ 11,532	$ 1,515	$ 157,164	$ 138,381	$ 18,783
Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	$ 12,000	$ 808	$ 845	$ (37)	$ 9,444	$ 10,136	$ (692)
Subtotal Administrative Exp.	**$ 248,003**	**$ 19,459**	**$ 17,738**	**$ 1,722**	**$ 234,317**	**$ 213,663**	**$ 20,653**
Total General & Administrative	**$ 437,044**	**$ 38,110**	**$ 33,731**	**$ 4,379**	**$ 452,090**	**$ 415,220**	**$ 36,870**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Current Month Actual 9/30/25	Current Month Actual 9/30/26	Current Month Variance	Year- to - Date Actual Thru 09/30/25	Year- to - Date Actual Thru 09/30/26	Year- to - Date Variance
Operations & Maintenance							
Golf Operations Expenditures							
Salaries	$ 383,355	$ 28,488	$ 28,693	$ (205)	$ 353,177	$ 401,017	$ (47,841)
Administrative Fee	$ 16,848	$ 1,035	$ 953	$ 82	$ 13,903	$ 13,438	$ 466
FICA Expense	$ 29,327	$ 2,179	$ 2,195	$ (16)	$ 27,018	$ 31,799	$ (4,781)
Health Insurance	$ 10,500	$ 94	$ 984	$ (890)	$ 3,023	$ 9,878	$ (6,855)
Workers Compensation	$ 7,077	$ 450	$ 737	$ (287)	$ 5,766	$ 9,030	$ (3,264)
Unemployment	$ 10,935	$ 344	$ 176	$ 168	$ 7,426	$ 6,014	$ 1,412
Retirement Contribution	$ -	$ -	$ 4	$ (4)	$ -	$ 49	$ (49)
Golf Printing	$ 4,500	$ 726	$ -	$ 726	$ 4,139	$ 4,141	$ (2)
Utilities	$ 18,980	$ 1,060	$ 1,880	$ (820)	$ 19,011	$ 22,148	$ (3,136)
Repairs	$ 3,400	$ (7)	$ 410	$ (417)	$ 574	$ 4,853	$ (4,280)
Pest Control	$ 1,300	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ 10,000	$ 68	$ 505	$ (437)	$ 6,472	$ 10,425	$ (3,953)
Uniforms	$ 1,750	$ -	$ -	$ -	$ 3,003	$ 1,683	$ 1,320
Training, Educ. & Employee Relations	$ 2,500	$ 750	$ -	$ 750	$ 2,058	$ 452	$ 1,606
Cart Lease	$ 137,684	$ 11,404	$ 11,277	$ 127	$ 137,496	$ 144,626	$ (7,130)
Cart Maintenance	$ 5,000	$ -	$ -	$ -	$ 2,719	$ 5,570	$ (2,851)
Driving Range	$ 5,000	$ 108	$ 318	$ (210)	$ 606	$ 6,453	$ (5,846)
Subtotal Golf Operations Expenditure	**$ 648,155**	**$ 46,700**	**$ 48,131**	**$ (1,432)**	**$ 586,391**	**$ 671,574**	**$ (85,183)**
Golf Course Maintenance Expenditures							
Salaries	$ 497,856	$ 45,935	$ 46,560	$ (625)	$ 496,608	$ 576,461	$ (79,853)
Administrative Fees	$ 6,616	$ 506	$ 504	$ 2	$ 5,640	$ 4,666	$ 975
FICA Expense	$ 38,086	$ 3,514	$ 1,911	$ 1,603	$ 37,991	$ 44,239	$ (6,248)
Employee Insurance	$ 67,672	$ 4,573	$ 8,191	$ (3,618)	$ 60,590	$ 77,087	$ (16,497)

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Current Month Actual 9/30/25	Current Month Actual 9/30/26	Current Month Variance	Year- to - Date Actual Thru 09/30/25	Year- to - Date Actual Thru 09/30/26	Year- to - Date Variance
Golf Course Maintenance Expenditures Continued							
Workers Compensation	$ 10,462	$ 721	$ 1,196	$ (475)	$ 8,051	$ 12,812	$ (4,761)
Unemployment	$ 6,418	$ 148	$ 17	$ 132	$ 4,159	$ 3,200	$ 959
Retirement Contribution	$ -	$ -	$ 426	$ (426)	$ -	$ 4,165	$ (4,165)
Utilities/Water	$ 32,080	$ 2,274	$ 2,620	$ (346)	$ 31,527	$ 28,525	$ 3,002
Repairs	$ 48,000	$ 6,590	$ 6,046	$ 544	$ 55,352	$ 57,891	$ (2,539)
Restaurant Repairs	$ 5,000	$ 766	$ 609	$ 157	$ 5,565	$ 14,213	$ (8,648)
Fuel & Oil	$ 35,000	$ 2,345	$ 4,045	$ (1,700)	$ 30,331	$ 35,630	$ (5,300)
Pest Control	$ 4,600	$ -	$ -	$ -	$ 3,013	$ 812	$ 2,201
Irrigation/Drainage	$ 20,000	$ -	$ 43	$ (43)	$ 12,710	$ 8,259	$ 4,450
Sand and Topsoil	$ 26,500	$ 4,089	$ 1,121	$ 2,968	$ 19,826	$ 25,979	$ (6,153)
Flower/Mulch	$ 7,000	$ -	$ -	$ -	$ 3,858	$ -	$ 3,858
Fertilizer	$ 175,000	$ 9,161	$ 8,476	$ 685	$ 106,764	$ 163,913	$ (57,149)
Seed/Sod	$ 10,000	$ -	$ -	$ -	$ 272	$ -	$ 272
Trash Removal	$ 3,462	$ 226	$ 242	$ (16)	$ 3,004	$ 4,823	$ (1,819)
Contingency	$ 7,500	$ 566	$ 125	$ 442	$ 3,481	$ 11,323	$ (7,842)
First Aid	$ 800	$ -	$ -	$ -	$ 277	$ 39	$ 238
Operating Supplies	$ 15,000	$ 286	$ 90	$ 196	$ 12,965	$ 11,190	$ 1,774
Training	$ 2,500	$ -	$ -	$ -	$ 865	$ 1,009	$ (144)
Janitorial Supplies	$ 1,200	$ -	$ 70	$ (70)	$ 769	$ 2,719	$ (1,949)
Janitorial Services	$ 13,956	$ 1,400	$ 1,120	$ 280	$ 13,439	$ 14,479	$ (1,040)
Soil & Water Testing	$ 1,000	$ -	$ -	$ -	$ -	$ 1,695	$ (1,695)
Uniforms	$ 11,550	$ 745	$ 1,477	$ (732)	$ 11,042	$ 13,611	$ (2,568)
Equipment Rental	$ 4,606	$ 2,500	$ -	$ 2,500	$ 10,187	$ 9,000	$ 1,187
Equipment Lease	$ 243,144	$ 17,765	$ 11,242	$ 6,523	$ 221,669	$ 221,044	$ 625

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Current Month Actual 9/30/25	Current Month Actual 9/30/26	Current Month Variance	Year- to - Date Actual Thru 09/30/25	Year- to - Date Actual Thru 09/30/26	Year- to - Date Variance
Subtotal Grounds Maintenance Exp.	**$ 1,295,008**	**$ 104,109**	**$ 96,129**	**$ 7,980**	**$ 1,159,954**	**$ 1,348,786**	**$ (188,832)**
Total Operations & Maintenance	**$ 1,943,164**	**$ 150,809**	**$ 144,260**	**$ 6,548**	**$ 1,746,346**	**$ 2,020,360**	**$ (274,015)**
Total Golf Course Revenue	**$ 2,510,657**	**$ 160,792**	**$ 163,348**	**$ 2,555**	**$ 2,486,046**	**$ 2,637,796**	**$ 151,749**
Merchandise Sales							
Cost of Goods Sold	$ 87,965	$ 20,074	$ 18,314	$ 1,759	$ 112,464	$ 115,873	$ (3,409)
Subtotal Merchandise Sales	**$ 87,965**	**$ 20,074**	**$ 18,314**	**$ 1,759**	**$ 112,464**	**$ 115,873**	**$ (3,409)**
Total Pro Shop Exp.	**$ 87,965**	**$ 20,074**	**$ 18,314**	**$ 1,759**	**$ 112,464**	**$ 115,873**	**$ (3,409)**
Pro Shop Revenue	**$ 125,664**	**$ 11,764**	**$ 12,047**	**$ 283**	**$ 145,175**	**$ 178,800**	**$ 33,625**
Restaurant Expenditures							
Restaurant Expenditures							
Salaries	$ 336,263	$ 30,845	$ 27,737	$ 3,108	$ 358,295	$ 380,761	$ (22,466)
Administrative Fee	$ 8,354	$ 779	$ 587	$ 193	$ 8,674	$ 7,155	$ 1,519
FICA Expense	$ 25,724	$ 3,092	$ 2,969	$ 123	$ 38,252	$ 41,502	$ (3,250)
Health Insurance	$ 14,700	$ 988	$ 2,801	$ (1,813)	$ 13,742	$ 27,259	$ (13,518)
Workers Compensation	$ 7,300	$ 476	$ 718	$ (242)	$ 5,136	$ 8,437	$ (3,301)
Unemployment	$ 6,882	$ 273	$ 92	$ 181	$ 6,309	$ 5,410	$ 899
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities	$ 12,100	$ 1,303	$ 1,163	$ 140	$ 11,123	$ 14,679	$ (3,556)
Pest Control	$ 1,200	$ -	$ -	$ -	$ -	$ -	$ -

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Current Month Actual 9/30/25	Current Month Actual 9/30/26	Current Month Variance	Year- to - Date Actual Thru 09/30/25	Year- to - Date Actual Thru 09/30/26	Year- to - Date Variance
Restaurant Expenditures Continued							
Merchant Fees	$ 32,208	$ 1,600	$ 3,459	$ (1,859)	$ 25,904	$ 25,810	$ 94
Equipment Lease	$ 1,750	$ 143	$ 154	$ (11)	$ 1,713	$ 1,827	$ (114)
Kitchen Equipment/Supplies	$ -	$ 1,395	$ 1,445	$ (51)	$ 14,421	$ 15,611	$ (1,190)
Paper & Plastic Supplies	$ 15,000	$ 872	$ 1,001	$ (129)	$ 13,360	$ 9,181	$ 4,180
First Aid	$ -	$ -	$ -	$ -	$ (20)	$ -	$ (20)
Operating Supplies	$ 23,043	$ 341	$ 194	$ 147	$ 2,022	$ 9,019	$ (6,997)
Delivery/Gas	$ 6,780	$ 565	$ 533	$ 32	$ 5,491	$ 6,826	$ (1,335)
Dues & License	$ 11,500	$ 859	$ 1,165	$ (306)	$ 12,561	$ 11,212	$ 1,349
Subtotal Restaurant Expenditures	**$ 502,803**	**$ 43,531**	**$ 44,018**	**$ (487)**	**$ 516,984**	**$ 564,691**	**$ (47,707)**
Cost of Goods Sold							
Food & Snack Cost	$ 265,740	$ 12,036	$ 14,043	$ (2,007)	$ 234,573	$ 198,835	$ 35,737
Beverage Cost	$ 33,764	$ (610)	$ 1,815	$ (2,425)	$ 32,314	$ 37,304	$ (4,991)
Beer Cost	$ 87,492	$ 6,954	$ 6,078	$ 877	$ 84,489	$ 82,702	$ 1,788
Wine Cost	$ 10,846	$ 1,283	$ 269	$ 1,015	$ 11,543	$ 9,104	$ 2,439
Liquor Cost	$ 62,894	$ 7,598	$ 2,978	$ 4,621	$ 62,656	$ 54,213	$ 8,443
Subtotal Cost of Goods Sold	**$ 460,736**	**$ 27,262**	**$ 25,182**	**$ 2,080**	**$ 425,575**	**$ 382,159**	**$ 43,416**
Total Restaurant Expenditures	**$ 963,539**	**$ 70,793**	**$ 69,200**	**$ 1,593**	**$ 942,559**	**$ 946,850**	**$ (4,291)**
Total Restaurant Revenue	**$ 963,539**	**$ 76,579**	**$ 70,481**	**$ (6,097)**	**$ 944,724**	**$ 942,604**	**$ (2,120)**
Total Golf & H&E Revenue	**$ 3,599,861**	**$ 249,135**	**$ 245,876**	**$ (3,259)**	**$ 3,575,946**	**$ 3,759,200**	**$ 183,254**

Viera East

Community Development District

Golf Course, Pro Shop & Restaurant

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Current Month Actual 9/30/25	Current Month Actual 9/30/26	Current Month Variance	Year- to - Date Actual Thru 09/30/25	Year- to - Date Actual Thru 09/30/26	Year- to - Date Variance
Total Golf & H&E Expenditures	**$3,431,712**	**$ 279,785**	**$ 265,505**	**$ 14,280**	**$ 3,253,459**	**$ 3,498,303**	**$ (244,844)**
Excess (Deficiency) of Rev. over Exp.	$ 168,149	$ (30,650)	$ (19,630)	$ 11,021	$ 322,487	$ 260,897	$ (61,590)
Other Financing Sources/(Uses):							
Assessments - Recreation Debt Service	$ 560,250	$ 50,962	$ -	$ (50,962)	$ 564,524	$ 545,000	$ (19,524)
Interest Income	$ 10,000	$ 2,355	$ 1,694	$ (661)	$ 23,853	$ 34,955	$ 11,101
Transfer In/(Out) - Capital Reserve	$ (166,149)	$ -	$ -	$ -	$ (84,410)	$ (416,088)	$ (331,678)
Transfer In/(Out) - Debt Service	$ -	$ -	$ -	$ -	$ -	$ (200,021)	$ (200,021)
Interest Expense	$ (27,250)	$ (4,438)	$ -	$ 4,438	$ (53,250)	$ (27,250)	$ 26,000
Principal Expense	$ (545,000)	$ (43,333)	$ -	$ 43,333	$ (520,000)	$ 0	$ 520,000
Total Other Financing Sources/(Uses)	**$ (168,149)**	**$ 5,545**	**$ 1,694**	**$ (3,852)**	**$ (69,282)**	**$ (63,404)**	**$ 5,878**
Net Change in Fund Balance	**$ (0)**	**$ (25,105)**	**$ (17,936)**		**$ 253,204**	**$ 197,492**	
Fund Balance - Beginning	**$ -**				**$ 639,514**	**$ 1,935,497**	
Fund Balance - Ending	**$ (0)**				**$ 892,718**	**$ 2,132,989**	

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	5,128	4,256	4,335	3,851	3,567	51,189
Passholder Rounds	266	231	234	212	202	190	225	214	269	237	198	159	2,637
Comp Rounds	88	72	92	83	78	81	112	106	89	93	95	88	1,077
Revenue per Round													
Paid Rounds	$37	$44	$55	$50	$51	$70	$42	$44	$35	$38	$36	$40	$45
Revenues:													
Golf Course Revenue													
Greens Fees	$ 141,692	$ 198,514	$ 211,570	$ 220,628	$ 230,215	$ 282,643	$ 209,872	$ 223,595	$ 150,226	$ 164,641	$ 139,283	$ 141,470	$ 2,314,349
Gift Cards - Sales & (Usage)	$ 804	$ (1,532)	$ 6,926	$ (898)	$ 866	$ (877)	$ (860)	$ 163	$ 1,910	$ (81)	$ 3,695	$ 2,409	$ 12,524
Season Advance/Trail Fees	$ 8,686	$ 8,801	$ 8,359	$ 6,473	$ 8,070	$ 7,913	$ 7,600	$ 7,236	$ 7,080	$ 7,386	$ 7,292	$ 7,467	$ 92,364
Loyalty Program	$ 2,725	$ 1,962	$ 2,289	$ 1,962	$ 1,199	$ 2,834	$ 1,853	$ 1,635	$ 1,853	$ 2,500	$ 872	$ 1,744	$ 23,428
Driving Range	$ 7,850	$ 10,678	$ 9,338	$ 10,031	$ 10,229	$ 12,749	$ 9,606	$ 10,085	$ 9,241	$ 8,781	$ 7,302	$ 5,086	$ 110,976
Golf Lessons	$ 3,260	$ 800	$ 1,180	$ 1,480	$ 2,330	$ 3,040	$ 7,600	$ 5,350	$ 5,610	$ 3,080	$ 1,130	$ 800	$ 35,660
Misc. Income Golf Course	$ 595	$ 7,428	$ 168	$ (646)	$ 886	$ 614	$ 1,075	$ 641	$ 3,642	$ 605	$ 255	$ 2,852	$ 18,114
Assessments - Recreation Op.	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 1,520	$ 13,626	$ 1,520	$ 1,556	$ 1,520	$ 30,381
Subtotal Golf Course Revenue	**$ 167,131**	**$ 228,170**	**$ 241,349**	**$ 240,549**	**$ 255,316**	**$ 310,436**	**$ 238,266**	**$ 250,226**	**$ 193,187**	**$ 188,432**	**$ 161,385**	**$ 163,348**	**$ 2,637,796**
Pro Shop Revenue													
Merchandise Sales	$ 11,613	$ 15,990	$ 14,215	$ 11,833	$ 13,852	$ 21,428	$ 16,510	$ 18,311	$ 16,210	$ 15,899	$ 10,892	$ 12,047	$ 178,800
Subtotal Pro Shop Revenue	**$ 11,613**	**$ 15,990**	**$ 14,215**	**$ 11,833**	**$ 13,852**	**$ 21,428**	**$ 16,510**	**$ 18,311**	**$ 16,210**	**$ 15,899**	**$ 10,892**	**$ 12,047**	**$ 178,800**
Restaurant Revenue													
Food & Snack Sales	$ 32,062	$ 37,185	$ 32,102	$ 40,832	$ 34,210	$ 40,098	$ 38,373	$ 43,499	$ 36,024	$ 35,797	$ 29,419	$ 31,628	$ 431,229
Beverage Sales	$ 4,422	$ 5,367	$ 5,435	$ 5,174	$ 5,379	$ 5,966	$ 5,305	$ 6,483	$ 5,846	$ 6,202	$ 5,259	$ 4,592	$ 65,429
Beer Sales	$ 16,300	$ 21,377	$ 16,229	$ 19,036	$ 19,140	$ 21,693	$ 18,641	$ 20,369	$ 17,821	$ 19,782	$ 16,809	$ 18,406	$ 225,603
Wine Sales	$ 2,129	$ 1,751	$ 1,962	$ 2,822	$ 3,144	$ 3,173	$ 2,773	$ 3,361	$ 2,530	$ 2,575	$ 2,111	$ 2,107	$ 30,439
Liquor Sales	$ 14,159	$ 18,925	$ 15,717	$ 16,069	$ 15,277	$ 17,511	$ 15,266	$ 18,900	$ 13,848	$ 14,424	$ 13,301	$ 13,847	$ 187,246
Misc. Income - Restaurant	$ 1,564	$ 1,692	$ 2,299	$ (180)	$ (235)	$ (209)	$ (77)	$ (1,175)	$ (661)	$ (92)	$ (168)	$ (99)	$ 2,657
Subtotal Restaurant Revenue	**$ 70,635**	**$ 86,296**	**$ 73,744**	**$ 83,753**	**$ 76,915**	**$ 88,232**	**$ 80,282**	**$ 91,437**	**$ 75,408**	**$ 78,688**	**$ 66,732**	**$ 70,481**	**$ 942,604**
Total Revenues	**$ 249,378**	**$ 330,457**	**$ 329,308**	**$ 336,135**	**$ 346,084**	**$ 420,096**	**$ 335,058**	**$ 359,974**	**$ 284,805**	**$ 283,020**	**$ 239,009**	**$ 245,876**	**$ 3,759,200**

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	$ 855	$ 1,243	$ 156	$ 1,155	$ 1,155	$ 1,316	$ 1,686	$ 1,155	$ 1,455	$ 908	$ 1,155	$ 1,155	$ 13,393
Telephone	$ 635	$ 891	$ 891	$ 940	$ 943	$ 942	$ 942	$ 953	$ 823	$ 1,525	$ 125	$ 746	$ 10,356
Utilities	$ 548	$ 1,706	$ 1,715	$ 1,437	$ 1,113	$ 1,550	$ 1,643	$ 1,460	$ 2,066	$ 1,077	$ 1,250	$ 1,351	$ 16,915
Repairs & Maintenance	$ 520	$ 370	$ 2,802	$ 465	$ 1,212	$ 372	$ 370	$ 372	$ 1,820	$ 62	$ 412	$ 1,750	$ 10,526
Bank Charges	$ 5,168	$ 6,754	$ 7,281	$ 6,400	$ 7,266	$ 9,914	$ 7,470	$ 7,485	$ 5,285	$ 5,956	$ 5,517	$ 4,821	$ 79,317
Office Supplies	$ 250	$ 648	$ 151	$ 120	$ 464	$ 1,053	$ 288	$ 77	$ 120	$ 1,240	$ 174	$ 664	$ 5,250
Operating Supplies	$ 631	$ 2,890	$ 2,799	$ 1,145	$ 2,085	$ 2,266	$ 1,479	$ 2,052	$ 2,960	$ 3,301	$ 901	$ 2,196	$ 24,705
Dues, Licenses & Subscriptions	$ 979	$ 879	$ 1,033	$ 582	$ 3,812	$ 582	$ 661	$ 582	$ 1,151	$ 1,178	$ 837	$ 1,033	$ 13,312
Drug Testing - All Departments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Training, Education & Emp. Rel.	$ 115	$ 316	$ 577	$ 1,890	$ 1,224	$ 199	$ 635	$ 312	$ 361	$ 68	$ 80	$ 256	$ 6,032
Contractual Security	$ 147	$ 755	$ 294	$ 147	$ 970	$ 147	$ 147	$ 1,504	$ 681	$ 681	$ 1,504	$ 681	$ 7,657
IT Services	$ 454	$ 461	$ 461	$ 455	$ 605	$ 455	$ 455	$ 1,088	$ 3,951	$ 1,573	$ 2,794	$ 1,341	$ 14,093
Subtotal General Expenditures	**$ 10,302**	**$ 16,913**	**$ 18,161**	**$ 14,735**	**$ 20,849**	**$ 18,797**	**$ 15,777**	**$ 17,040**	**$ 20,673**	**$ 17,569**	**$ 14,748**	**$ 15,993**	**$ 201,557**
Administrative Expenditures:													
Legal Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 92	$ 1,103
Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trustee Fees	$ 141	$ 141	$ 141	$ 141	$ 141	$ 341	$ 341	$ 341	$ 341	$ 139	$ 139	$ 139	$ 2,485
Annual Audit	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 440	$ 5,278
Golf Course Admin. Services	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 4,690	$ 56,280
Insurance	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 11,532	$ 138,381
Marketing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes	$ 1,083	$ 607	$ 845	$ 845	$ 845	$ 845	$ 845	$ 845	$ 845	$ 845	$ 845	$ 845	$ 10,136
Subtotal Administrative Exp.	**$ 17,977**	**$ 17,501**	**$ 17,739**	**$ 17,739**	**$ 17,739**	**$ 17,939**	**$ 17,939**	**$ 17,939**	**$ 17,939**	**$ 17,738**	**$ 17,738**	**$ 17,738**	**$ 213,663**
Total General & Admin.	**$ 28,279**	**$ 34,414**	**$ 35,900**	**$ 32,474**	**$ 38,588**	**$ 36,736**	**$ 33,716**	**$ 34,979**	**$ 38,612**	**$ 35,307**	**$ 32,486**	**$ 33,731**	**$ 415,220**

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	$ 36,718	$ 35,210	$ 39,783	$ 32,452	$ 28,693	$ 401,017
Administrative Fee	$ 1,139	$ 1,100	$ 1,379	$ 1,208	$ 1,413	$ 1,049	$ 616	$ 951	$ 1,281	$ 1,251	$ 1,097	$ 953	$ 13,438
FICA Expense	$ 3,030	$ 2,821	$ 2,525	$ 2,538	$ 2,877	$ 2,198	$ 2,586	$ 2,809	$ 2,694	$ 3,043	$ 2,483	$ 2,195	$ 31,799
Health Insurance	$ 67	$ 67	$ 958	$ 1,105	$ 984	$ 984	$ 984	$ 984	$ 984	$ 794	$ 984	$ 984	$ 9,878
Workers Compensation	$ 626	$ 583	$ 522	$ 524	$ 705	$ 741	$ 872	$ 947	$ 908	$ 1,026	$ 837	$ 737	$ 9,030
Unemployment	$ 425	$ 338	$ 605	$ 900	$ 805	$ 586	$ 598	$ 561	$ 458	$ 360	$ 202	$ 176	$ 6,014
Retirement Contribution	$ -	$ -	$ -	$ -	$ -	$ 6	$ 18	$ 19	$ 1	$ -	$ -	$ 4	$ 49
Golf Printing	$ 1,176	$ -	$ 210	$ 24	$ 20	$ 1,244	$ -	$ -	$ -	$ 1,467	$ -	$ -	$ 4,141
Utilities	$ 2,209	$ 204	$ 1,668	$ 1,916	$ 2,118	$ 2,014	$ 2,053	$ 1,960	$ 1,997	$ 2,178	$ 1,950	$ 1,880	$ 22,148
Repairs	$ -	$ 37	$ 119	$ 139	$ 268	$ 580	$ 54	$ 37	$ -	$ 2,953	$ 258	$ 410	$ 4,853
Pest Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Supplies	$ 3,798	$ 810	$ 204	$ 680	$ 538	$ 528	$ 794	$ 590	$ 528	$ 914	$ 537	$ 505	$ 10,425
Uniforms	$ 831	$ (100)	$ 220	$ -	$ -	$ 190	$ -	$ 193	$ 349	$ -	$ -	$ -	$ 1,683
Training, Education & Emp. Rel.	$ 227	$ -	$ -	$ -	$ 45	$ -	$ -	$ -	$ 26	$ -	$ 154	$ -	$ 452
Cart Lease	$ 11,404	$ 18,357	$ 11,404	$ 11,457	$ 11,404	$ 11,731	$ 11,404	$ 11,610	$ 11,404	$ 11,404	$ 11,770	$ 11,277	$ 144,626
Cart Maintenance	$ 884	$ 305	$ -	$ -	$ 608	$ -	$ 824	$ 21	$ 813	$ 2,115	$ -	$ -	$ 5,570
Driving Range	$ 1,579	$ 415	$ -	$ 769	$ -	$ -	$ -	$ 1,213	$ 2,141	$ -	$ 18	$ 318	$ 6,453
Subtotal Operating Exp.	**$ 56,539**	**$ 57,634**	**$ 52,826**	**$ 54,431**	**$ 59,396**	**$ 50,581**	**$ 54,600**	**$ 58,613**	**$ 58,793**	**$ 67,287**	**$ 52,743**	**$ 48,131**	**$ 671,574**
Golf Course Maintenance Exp.													
Salaries	$ 46,272	$ 48,272	$ 49,800	$ 52,399	$ 54,428	$ 39,240	$ 46,604	$ 47,543	$ 47,371	$ 49,288	$ 48,685	$ 46,560	$ 576,461
Administrative Fees	$ 478	$ 459	$ 490	$ 319	$ 633	$ 310	$ 303	$ 460	$ 366	$ 49	$ 294	$ 504	$ 4,666
FICA Expense	$ 4,831	$ 4,209	$ 3,810	$ 4,009	$ 4,164	$ 2,984	$ 3,565	$ 3,637	$ 3,624	$ 3,771	$ 3,724	$ 1,911	$ 44,239
Employee Insurance	$ 4,616	$ 4,622	$ 5,931	$ 7,892	$ 6,541	$ 6,567	$ 6,567	$ 6,567	$ 6,567	$ 6,567	$ 6,461	$ 8,191	$ 77,087
Workers Compensation	$ 996	$ 860	$ 783	$ 817	$ 1,013	$ 1,010	$ 1,195	$ 1,219	$ 1,214	$ 1,260	$ 1,250	$ 1,196	$ 12,812
Unemployment	$ 149	$ 78	$ 735	$ 1,467	$ 674	$ 68	$ 11	$ 1	$ -	$ -	$ -	$ 17	$ 3,200
Retirement Contribution	$ -	$ -	$ 165	$ 458	$ 488	$ 328	$ 449	$ 596	$ 459	$ 337	$ 460	$ 426	$ 4,165
Utilities/Water	$ 803	$ 3,795	$ 1,991	$ 2,141	$ 2,419	$ 2,142	$ 2,116	$ 2,527	$ 2,536	$ 2,901	$ 2,534	$ 2,620	$ 28,525
Repairs	$ 4,770	$ 1,969	$ 2,584	$ 2,789	$ 4,158	$ 3,769	$ 2,856	$ 2,683	$ 10,659	$ 9,367	$ 6,242	$ 6,046	$ 57,891
Restaurant Repairs	$ 104	$ 29	$ 420	$ -	$ 1,048	$ 3,633	$ 1,454	$ 1,469	$ 1,344	$ 2,080	$ 2,023	$ 609	$ 14,213
Fuel & Oil	$ 2,819	$ 2,222	$ 1,764	$ 2,680	$ 1,826	$ 3,113	$ 2,697	$ 2,801	$ 3,023	$ 5,201	$ 3,439	$ 4,045	$ 35,630
Pest Control	$ 406	$ 406	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 812
Irrigation/Drainage	$ -	$ 129	$ 3,300	$ 359	$ 133	$ -	$ 265	$ 610	$ 1,313	$ 984	$ 1,124	$ 43	$ 8,259
Sand and Topsoil	$ 995	$ 1,158	$ 2,136	$ 2,950	$ 2,377	$ 4,134	$ 2,344	$ -	$ 7,728	$ 1,036	$ -	$ 1,121	$ 25,979

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	$ 13,042	$ 18,482	$ 19,093	$ 15,762	$ 15,720	$ 16,073	$ 19,704	$ 9,518	$ 12,260	$ 8,476	$ 163,913
Seed/Sod	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Trash Removal	$ 233	$ 233	$ 1,258	$ 471	$ -	$ 233	$ 233	$ 1,231	$ 233	$ 233	$ 224	$ 242	$ 4,823
Contingency	$ 3,922	$ -	$ 1,960	$ -	$ -	$ -	$ 391	$ -	$ 4,800	$ 125	$ -	$ 125	$ 11,323
First Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ 39	$ -	$ -	$ -	$ -	$ -	$ 39
Operating Supplies	$ 449	$ 1,740	$ 2,554	$ 1,899	$ 356	$ 735	$ 379	$ 1,051	$ 354	$ 1,548	$ 36	$ 90	$ 11,190
Training	$ 232	$ -	$ -	$ -	$ 43	$ 734	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,009
Janitorial Supplies	$ -	$ -	$ -	$ -	$ 1,798	$ -	$ 97	$ 112	$ 643	$ -	$ -	$ 70	$ 2,719
Janitorial Services	$ 840	$ 1,120	$ 1,400	$ 1,120	$ 1,120	$ 1,680	$ 1,319	$ 840	$ 1,400	$ 1,120	$ 1,400	$ 1,120	$ 14,479
Soil & Water Testing	$ -	$ -	$ -	$ 1,695	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,695
Uniforms	$ 1,111	$ 727	$ 1,102	$ 809	$ 1,031	$ 1,186	$ 1,295	$ 1,225	$ 1,127	$ 1,297	$ 1,224	$ 1,477	$ 13,611
Equipment Rental	$ -	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ 2,500	$ -	$ 2,500	$ -	$ -	$ 9,000
Equipment Lease	$ 18,419	$ 25,075	$ 17,784	$ 17,782	$ 19,324	$ 17,783	$ 17,828	$ 17,159	$ 18,449	$ 23,643	$ 16,555	$ 11,242	$ 221,044
Subtotal Golf Main. Exp.	**$ 100,524**	**$ 104,806**	**$ 113,008**	**$ 124,539**	**$ 122,665**	**$ 105,409**	**$ 107,727**	**$ 110,307**	**$ 132,913**	**$ 122,825**	**$ 107,935**	**$ 96,129**	**$ 1,348,786**
Total Operations & Mainten.	**$ 157,062**	**$ 162,439**	**$ 165,834**	**$ 178,970**	**$ 182,061**	**$ 155,990**	**$ 162,327**	**$ 168,919**	**$ 191,707**	**$ 190,112**	**$ 160,678**	**$ 144,260**	**$ 2,020,360**
Merchandise Expenditures													
Cost of Goods Sold	$ (3,217)	$ 9,209	$ 11,511	$ 9,091	$ 5,178	$ 10,783	$ 12,639	$ 13,271	$ 11,652	$ 10,430	$ 7,012	$ 18,314	$ 115,873
Subtotal Merchandise Exp.	**$ (3,217)**	**$ 9,209**	**$ 11,511**	**$ 9,091**	**$ 5,178**	**$ 10,783**	**$ 12,639**	**$ 13,271**	**$ 11,652**	**$ 10,430**	**$ 7,012**	**$ 18,314**	**$ 115,873**
Total Pro Shop Exp.	**$ (3,217)**	**$ 9,209**	**$ 11,511**	**$ 9,091**	**$ 5,178**	**$ 10,783**	**$ 12,639**	**$ 13,271**	**$ 11,652**	**$ 10,430**	**$ 7,012**	**$ 18,314**	**$ 115,873**
Restaurant Expenditures													
Restaurant Expenditures													
Salaries	$ 32,626	$ 32,424	$ 33,852	$ 33,716	$ 37,689	$ 28,939	$ 32,725	$ 32,118	$ 31,228	$ 29,743	$ 27,964	$ 27,737	$ 380,761
Administrative Fee	$ 696	$ 970	$ 333	$ 660	$ 603	$ 567	$ 434	$ 757	$ 435	$ 679	$ 434	$ 587	$ 7,155
FICA Expense	$ 4,158	$ 3,794	$ 3,156	$ 3,609	$ 3,992	$ 3,097	$ 3,458	$ 3,580	$ 3,346	$ 3,345	$ 2,997	$ 2,969	$ 41,502
Health Insurance	$ 988	$ 988	$ 2,672	$ 2,106	$ 1,831	$ 1,840	$ 2,879	$ 2,751	$ 2,800	$ 2,801	$ 2,801	$ 2,801	$ 27,259
Workers Compensation	$ 681	$ 589	$ 504	$ 526	$ 713	$ 746	$ 841	$ 816	$ 816	$ 767	$ 720	$ 718	$ 8,437
Unemployment	$ 209	$ 217	$ 753	$ 1,265	$ 1,051	$ 533	$ 504	$ 460	$ 122	$ 118	$ 86	$ 92	$ 5,410
Telephone	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Utilities	$ 825	$ 2,448	$ 879	$ 1,032	$ 1,294	$ 1,148	$ 1,241	$ 1,061	$ 1,104	$ 1,337	$ 1,147	$ 1,163	$ 14,679
Pest Control	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Viera East

Community Development District

Month to Month - Golf Course, Pro Shop & Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Restaurant Expenditures Continued													
Merchant Fees	$ 1,770	$ 2,087	$ 2,629	$ 1,599	$ 1,805	$ 2,155	$ 2,336	$ 2,127	$ 2,081	$ 1,932	$ 1,829	$ 3,459	$ 25,810
Equipment Lease	$ 143	$ 143	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 154	$ 1,827
Kitchen Equipment/Supplies	$ 701	$ 1,617	$ 667	$ 1,070	$ 1,713	$ 1,198	$ 1,812	$ 1,711	$ 1,770	$ 972	$ 934	$ 1,445	$ 15,611
Paper & Plastic Supplies	$ 402	$ 792	$ 719	$ 1,173	$ 401	$ 569	$ 598	$ 780	$ 1,392	$ 663	$ 691	$ 1,001	$ 9,181
First Aid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Operating Supplies	$ 1,077	$ 353	$ 66	$ 860	$ 802	$ 988	$ 1,684	$ 423	$ 900	$ 1,092	$ 578	$ 194	$ 9,019
Delivery/Gas	$ 435	$ 506	$ 454	$ 507	$ 522	$ 688	$ 673	$ 638	$ 593	$ 671	$ 606	$ 533	$ 6,826
Dues & License	$ 2,054	$ 808	$ 478	$ 1,680	$ 1,924	$ 155	$ 58	$ 58	$ 1,608	$ 58	$ 1,165	$ 1,165	$ 11,212
Subtotal Restaurant Exp.	**$ 46,765**	**$ 47,736**	**$ 47,317**	**$ 49,958**	**$ 54,494**	**$ 42,779**	**$ 49,397**	**$ 47,437**	**$ 48,349**	**$ 44,334**	**$ 42,108**	**$ 44,018**	**$ 564,691**
Cost of Goods Sold													
Food & Snack Cost	$ 15,097	$ 24,202	$ 15,383	$ 14,030	$ 15,625	$ 17,428	$ 19,531	$ 19,885	$ 14,939	$ 16,690	$ 11,981	$ 14,043	$ 198,835
Beverage Cost	$ 3,886	$ 821	$ 6,614	$ 4,514	$ 854	$ 2,617	$ 2,653	$ 4,034	$ 3,269	$ 3,114	$ 3,112	$ 1,815	$ 37,304
Beer Cost	$ 5,583	$ 6,457	$ 6,635	$ 6,870	$ 6,742	$ 8,545	$ 9,388	$ 5,107	$ 9,235	$ 6,431	$ 5,633	$ 6,078	$ 82,702
Wine Cost	$ (590)	$ 386	$ 412	$ 2,057	$ 950	$ 1,589	$ 1,203	$ (86)	$ 1,046	$ 1,055	$ 813	$ 269	$ 9,104
Liquor Cost	$ 3,374	$ 3,085	$ 6,029	$ 3,442	$ 7,015	$ 4,305	$ 7,403	$ 931	$ 6,884	$ 4,262	$ 4,506	$ 2,978	$ 54,213
Subtotal Cost of Goods Sold	**$ 27,350**	**$ 34,952**	**$ 35,073**	**$ 30,913**	**$ 31,186**	**$ 34,485**	**$ 40,179**	**$ 29,870**	**$ 35,373**	**$ 31,551**	**$ 26,045**	**$ 25,182**	**$ 382,159**
Total Restaurant Exp.	**$ 74,115**	**$ 82,688**	**$ 82,390**	**$ 80,871**	**$ 85,680**	**$ 77,263**	**$ 89,575**	**$ 77,307**	**$ 83,722**	**$ 75,885**	**$ 68,153**	**$ 69,200**	**$ 946,850**
Total Expenditures	**$ 256,240**	**$ 288,750**	**$ 295,636**	**$ 301,406**	**$ 311,507**	**$ 280,772**	**$ 298,256**	**$ 294,476**	**$ 325,693**	**$ 311,734**	**$ 268,328**	**$ 265,505**	**$ 3,498,303**
Excess (Def.) of Rev. over Exp.	$ (6,861)	$ 41,707	$ 33,673	$ 34,729	$ 34,576	$ 139,324	$ 36,802	$ 65,498	$ (40,888)	$ (28,714)	$ (29,319)	$ (19,630)	$ 260,897
Other Financing Sources/Uses:													
Assess. - Recreation Debt Service	$ 46,688	$ 46,688	$ 46,688	$ 46,688	$ 46,688	$ 46,688	$ 46,688	$ 218,188	$ -	$ -	$ -	$ -	$ 545,000
Interest Income	$ 2,294	$ 2,232	$ 2,087	$ 2,050	$ 2,198	$ 3,495	$ 3,565	$ 8,908	$ 2,265	$ 2,353	$ 1,814	$ 1,694	$ 34,955
Transfer In/(Out) - Cap. Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (166,149)	$ -	$ (249,939)	$ -	$ (416,088)
Transfer In/(Out) - Debt	$ -	$ -	$ -	$ -	$ -	$ -	$ (200,021)	$ -	$ -	$ -	$ -	$ -	$ (200,021)
Interest Expense	$ (2,271)	$ (2,271)	$ (2,271)	$ (2,271)	$ (2,271)	$ (2,271)	$ (2,271)	$ (11,354)	$ -	$ -	$ -	$ -	$ (27,250)
Principal Expense	$ (45,417)	$ (45,417)	$ (45,417)	$ (45,417)	$ (45,417)	$ (45,417)	$ (45,417)	$ 317,917	$ -	$ -	$ -	$ -	$ 0
Total Other Fin Sources/Uses	**$ 1,294**	**$ 1,232**	**$ 1,087**	**$ 1,050**	**$ 1,198**	**$ 2,495**	**$ (197,456)**	**$ 533,658**	**$ (163,884)**	**$ 2,353**	**$ (248,125)**	**$ 1,694**	**$ (63,404)**
Net Change in Fund Balance	**$ (5,568)**	**$ 42,938**	**$ 34,760**	**$ 35,779**	**$ 35,775**	**$ 141,819**	**$ (160,655)**	**$ 599,156**	**$ (204,771)**	**$ (26,361)**	**$ (277,444)**	**$ (17,936)**	**$ 197,492**

Viera East

Community Development District

Month to Month - Golf Course, Pro Shop & Restaurant

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Cost of Goods Sold as a % of Sales:													
Food & Snack Cost	47.1%	65.1%	47.9%	34.4%	45.7%	43.5%	50.9%	45.7%	41.5%	46.6%	40.7%	44.4%	46.1%
Beverage Cost	87.9%	15.3%	121.7%	87.2%	15.9%	43.9%	50.0%	62.2%	55.9%	50.2%	59.2%	39.5%	57.0%
Beer Cost	34.3%	30.2%	40.9%	36.1%	35.2%	39.4%	50.4%	25.1%	51.8%	32.5%	33.5%	33.0%	36.7%
Wine Cost	-27.7%	22.1%	21.0%	72.9%	30.2%	50.1%	43.4%	-2.6%	41.4%	41.0%	38.5%	12.8%	29.9%
Liquor Cost	23.8%	16.3%	38.4%	21.4%	45.9%	24.6%	48.5%	4.9%	49.7%	29.5%	33.9%	21.5%	29.0%

Viera East

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	General Fund Allocation	Golf Course Allocation	Total Actual Thru 09/30/26
Revenues					
Interest	$ 2,500	$ 2,500	$ 14,751	$ 34,779	$ 49,530
Total Revenues	**$ 2,500**	**$ 2,500**	**$ 14,751**	**$ 34,779**	**$ 49,530**
Expenditures:					
Capital Outlay	$ 238,921	$ 238,921	$ 79,411	$ 153,561	$ 232,972
Truck Maintenance	$ 25,000	$ 25,000	$ -	$ -	$ -
Bank Fee	$ -	$ -	$ 101	$ 239	$ 340
Sign Project	$ 20,000	$ 20,000	$ 6,723	$ -	$ 6,723
Vehicle Purchase	$ -	$ -	$ -	$ -	$ -
Total Expenditures	**$ 283,921**	**$ 283,921**	**$ 86,235**	**$ 153,800**	**$ 240,035**
Excess (Deficiency) of Revenues over Expen	**$ (281,421)**		**$ (71,484)**	**$ (119,021)**	**$ (190,505)**
Other Financing Sources/(Uses)					
Transfer In/(Out) - General Fund	$ 19,058	$ 19,058	$ 19,058	$ -	$ 19,058
Transfer In/(Out) - Golf Course	$ 166,149	$ 166,149	$ -	$ 416,088	$ 416,088
Total Other Financing Sources (Uses)	**$ 185,206**	**$ 185,206**	**$ 19,058**	**$ 416,088**	**$ 435,146**
Net Change in Fund Balance	**$ (96,215)**	**$ 185,206**	**$ (52,426)**	**$ 297,067**	**$ 244,641**
Fund Balance - Beginning	**$ 1,407,203**	**$ 1,407,203**	**$ 468,559**	**$ 1,104,767**	**$ 1,573,325**
Fund Balance - Ending	**$ 1,310,989**	**$ 1,592,410**	**$ 416,132**	**$ 1,401,834**	**$ 1,817,966**

Viera East

Community Development District
Capital Reserve Fund
Capital Outlay Check Register Detail
For The Period Ending September 30, 2026

Check Date	Fund	Vendor	Detail		Amount
10/31/25	General	Regions	Bank Fee	$	101
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	Front Entrance Sign & Clubhouse	$	3,362
06/18/26	General	Kendal Signs	Front Entrance Sign & Clubhouse	$	3,362
Total General Fund				**$**	**86,235**
10/15/25	Golf Course	Landirr	Cart Path Project (Hole #17)	$	54,940
10/31/25	Golf Course	Regions	Bank Fee	$	239
12/12/25	Golf Course	Golf Specialties	70/30 Sand / Compost Mix	$	1,141
12/19/25	Golf Course	Golf Ventures	Nematicide / Fertility Tee Program	$	8,758
01/07/26	Golf Course	Architectonic Inc.	GC Deck & Simulator	$	3,750
02/16/26	Golf Course	Turf Solutions	Compost	$	3,331
04/22/26	Golf Course	Golf Ventures	Soil Amendments	$	1,851
04/27/26	Golf Course	Smith Surveying & Mapping	Survey for Woodside Park	$	8,680
05/07/26	Golf Course	About Golf International, LLC	Simulator Project	$	39,575
06/22/26	Golf Course	Turf Solutions	Root Pruning Around Tee Areas	$	2,500
07/10/26	Golf Course	Golf Specialties	70/30 Sand / Compost Mix	$	1,170
07/17/26	Golf Course	Turf Solutions	20-20-20 Fertilizer	$	2,920
09/28/26	Golf Course	Leland's Tree Service	Tree Removal for Patio Project	$	1,200
09/30/26	Golf Course	About Golf International, LLC	Simulator Project	$	23,745
Total Golf Course				**$**	**153,800**
Total				**$**	**240,035**

Viera East

Community Development District

Debt Service Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budge Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues:				
Assessments - Tax Roll	$ 655,615	$ 655,615	$ 660,497	$ 4,882
Interest	$ 5,000	$ 5,000	$ 17,627	$ 12,627
Total Revenues	**$ 660,615**	**$ 660,615**	**$ 678,125**	**$ 17,510**
Expenditures:				
Interest - 11/1	$ 75,658	$ 75,658	$ 75,658	$ -
Principal - 5/1	$ 795,000	$ 795,000	$ 795,000	$ -
Interest - 5/1	$ 75,658	$ 75,658	$ 75,658	$ -
Total Expenditures	**$ 946,315**	**$ 946,315**	**$ 946,315**	**$ -**
Excess (Deficiency) of Revenues over Expen	$ (285,700)		$ (268,190)	
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)**		**$ (68,169)**	
Fund Balance - Beginning	**$ 379,668**		**$ 377,424**	
Fund Balance - Ending	**$ 93,968**		**$ 309,256**	

Viera East

Community Development District

Capital Projects Fund Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2026

	Adopted Budget	Prorated Budget Thru 09/30/26	Actual Thru 09/30/26	Variance
Revenues				
Interest	$ -	$ -	$ 2,281	$ 2,281
Total Revenues	**$ -**	**$ -**	**$ 2,281**	**$ 2,281**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expen	**$ -**		**$ 2,281**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 2,281**	
Fund Balance - Beginning	**$ -**		**$ 51,093**	
Fund Balance - Ending	**$ -**		**$ 53,374**	