

*Viera East Community
Development District*

Agenda

September 25, 2019

AGENDA

Viera East

Community Development District

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Phone: 407-841-5524 – Fax: 407-839-1526

September 18, 2019

Board of Supervisors
Viera East Community
Development District

Dear Board Members:

The Board of Supervisors of the Viera East Community Development District will meet **Wednesday, September 25, 2019 at 2:00 p.m. in the Multi-Purpose Room, Faith Lutheran Church, 5550 Faith Drive, Viera, FL.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 19, 2019 Meeting and the August 28, 2019 Meeting
4. Staff Reports
 - A. General Manager's Report
5. Treasurer's Report – Consideration of Financial Statements
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statement
6. Supervisor's Requests
7. Adjournment

The second order of business of the Board of Supervisors meeting is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The third order of business is the approval of minutes of the August 19, 2019 meeting and the August 28, 2019 meeting. The minutes are enclosed for your review.

The fourth order of business is the Staff Reports. Section A is the General Manager's Report.

The fifth order of business is the Treasurer's Report. Section A includes the check register being submitted for approval and Section B includes the balance sheet and income statement for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



Jason Showe
District Manager

Cc: Brian Jones, District Counsel
Rey Malave, District Engineer
Tim Melloh, General Manager

MINUTES

MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT

An Emergency Meeting of the Board of Supervisors of the Viera East Community Development District was held on Monday, August 19, 2019 at 2:00 p.m. at the Faith Lutheran Church in the Multi-Purpose Room, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Paul McCarthy	Chairman
David Bedwell	Vice Chairman
William 'Bill' Oakley	Secretary
Jo Walsh	Treasurer
Melinda Thomsen	Assistant Secretary

Also present were:

Jason Showe	District Manager
Brett Renton	Shutts & Bowen
Bonnie Mitcheltree	Resident

FIRST ORDER OF BUSINESS

Roll Call

Mr. McCarthy called the meeting to order at 2:00 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Showe: In accordance with the District's rules, we are holding this emergency meeting for the financial welfare of the District, considering the information we received on Friday. We posted the meeting on the website and a sign at the golf course. The advertisement in the newspaper won't be published until Wednesday, in accordance with our rules to place a notice in the newspaper at the conclusion of this meeting with the details, date, time, place, subject and outcome of today's meeting. You will also be required to ratify any actions taken today at your next Board meeting to put it on the public record. We just wanted to put that on the record for today's meeting.

Mr. McCarthy: Is there any public comment? Hearing none,

THIRD ORDER OF BUSINESS

Consideration of Engagement Letter with Shutts & Bowen, LLP Regarding Pending Litigation

Mr. Showe: We have Brett Renton who can discuss the agreement and where we are at. I will let him lead the discussion at this stage.

Mr. Renton: Thank you very much. You all received the engagement letter on this particular matter where we outlined different rates and the individuals associated with this particular litigation. I am available for any questions you may have. As we just received the complaint, we haven't done a full-blown analysis. I wouldn't advise talking about the ins and outs or discussion about that here today. In fact, once we are retained, I will request a shade session or private attorney/client session to occur at the next regularly scheduled Board meeting, assuming that you retain us. You have the engagement letter with our standard terms and conditions, monthly billing and how our relationship will proceed. Unfortunately, because this is litigation, it's not something we can say, "Here it is," because no attorney in the world can promise you what a judge will do. If they could, that would be an amazing outcome so we have to work within the means of following the schedules the court had to try to resolve or work through as quickly as we can and as efficiently as we can for you and your constituents.

Mr. McCarthy: So basically at this point, we just want to get a consensus about hiring this company. Is that correct?

Mr. Bedwell: We can't ask any questions about what's in here?

Mr. Showe: You can ask questions about the agreement. What he's stating is that you shouldn't ask questions about the ins and outs of the actual claim.

Mr. Bedwell: I know. It says that it is standard policy to obtain an advanced deposit. How much is that going to be?

Mr. Renton: Generally we look for a deposit. In this case, they waived it.

Mr. Bedwell: Thank you. That's all of my questions.

Mr. McCarthy: Does anyone else have any questions for Brett?

Mr. Oakley: I don't have one for Brett, but I have one for Jason. Is this the company that went through the original litigation with us as far as making sure that we were dotting all of the I's?

Mr. Showe: Yes. Shutts & Bowen has been involved in all processes of this bond.

Mr. Oakley: I just wanted that on the record. The other question is how are we paying for this? Will it come out of the Contingency Fund?

Mr. Showe: At this stage, we would be looking for the General Fund and depending on how high it goes, we will have to use Contingency Funds.

Mr. Bedwell: Okay, that's it.

Mr. McCarthy: Thank you. Jo?

Ms. Walsh: No.

Mr. McCarthy: Okay, so we can go around the room to get consensus.

Mr. Showe: We need a motion.

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor retaining Shutts & Bowen, LLP for the pending litigation and approving their engagement letter was approved.

Mr. Renton: Thank you very much for retaining Shutts & Bowen for the litigation. Pursuant to Florida Statute 286.011(8), I'm advising the entity at this public meeting that we seek your advice and request a meeting to be held in private to discuss strategy or settlement negotiations concerning the litigation at the next Board meeting. I believe that is August 28th, at which point we will be able to close the room and have a discussion. While I say that it will be a closed room and we will have a discussion, a Court Reporter will be present who will take down verbatim whatever is said at that meeting. That transcript will become public at the conclusion of the litigation for anyone who wants after the litigation is dealt with, to look at it. So long as we understand that. At that meeting while we are on the record, I will make sure that everyone is aware of the specifics under the Florida Statute. These are the rules that we all have to live by in these attorney/client situations with a public Board.

Mr. Bedwell: When you say make public, what does that mean?

Mr. Renton: That means if somebody requests the transcript after the litigation is concluded.

Mr. Bedwell: We are not going to put it in the newspaper or on the website?

Mr. Showe: No, but it becomes an official part of the District's record, but only after the litigation is closed.

Mr. Oakley: As David said, are you going to put it on the website so everyone can read it?

Mr. Showe: I think minutes are required to be put on the website.

Mr. Renton: Minutes are required to be posted on the website; however, these are not minutes. This would be a separate document.

Mr. Showe: Someone would have to request it.

Mr. Renton: It will be mentioned in the minutes so if someone makes a public records request, they would be entitled to it.

Ms. Thomsen: At what point do you institute the shade session? Is it first thing or at the end of the meeting?

Mr. Renton: That is left to your Chair to decide since you have a normal Board meeting. My suggestion as to how other Boards have done this in the past is they usually do it at the end because you are going to exclude everybody from the room. If they had something they wanted to address with you at a Board meeting just for fairness, let them address that at the beginning and then we can exclude them and we will have an hour attorney/client session, which we are estimating the time to be for us to meet and talk through any questions, issues, strategies and settlement discussions. Then that will conclude and you will go back on the record. So, you would take any formal action that you need to because you are not allowed to take action at the attorney/client shade session. You will have to do that on the record. Anyone from the public is invited back into the room if they should still be present.

Ms. Walsh: Unfortunately, I've been through this before.

Mr. McCarthy: Are there any other questions?

Mr. Oakley: I think the other question I have is if a resident asks us about the status of the bond, where we are at or whether we are in litigation, what are we supposed to say? How are we supposed to handle that? Delicately?

Mr. Renton: Delicately would be a great word to describe it. The key is at this point, you have a litigation filed against you. So, there is pending litigation. That being said, you've retained counsel in order to deal with that and you are seeking guidance at your next Board meeting. That's what I would say going into the 28th and then we can address it from there.

Mr. Oakley: Alright.

Ms. Thomsen: You'll know much more by then as well?

Mr. Renton: We will have a much better conversation in an attorney/client setting where we can be a little bit more strategic.

Mr. Showe: They were just retained a few minutes ago so they haven't put a whole lot of effort into it yet and we literally received the complaint on Friday around Noon. So, it's been a pretty short turnaround.

Mr. McCarthy: There is a time and place for everything. So, let's abide by that. It's all public access once it's get done.

Mr. Renton: Just one more piece. Whatever is discussed at a shade session, cannot be repeated to ANYONE that was not in that session. If you should do so, you will be waiving that privilege, which has some very big consequences. We will talk about that more on the 28th. You aren't part of that right now, but it's a little bit of a different rule than perhaps you are used to in dealing with a public organization.

Ms. Walsh: The Sunshine Law of discussing between each other is still in effect.

Mr. Renton: Correct. Do not talk at all about this litigation, bonds or the other issues with each other.

Ms. Walsh: Just like you would anything else.

Mr. Renton: That could potentially, especially with litigation, be a big issue that they have a venue to challenge or bring up. So, it's essentially sensitive. Just pay an extra layer of attention to it.

Mr. McCarthy: There's an old adage. Never improve upon silence. Alright, is there anything else for Brett?

Mr. Bedwell: No.

Mr. Showe: We need a motion to approve a shade session for your next meeting.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor scheduling a Shade Session for the August 28, 2019 Board meeting was approved.

Ms. Thomsen: Will it be at 2:00 p.m.?

Mr. Showe: Yes, during the meeting. To make the deadline, we already advertised it so we will be in full compliance with the advertisement.

Ms. Thomsen: But is the meeting at 2:00 p.m.?

Mr. Showe: Correct. It won't be a separate meeting. It's held during your 2:00 p.m. meeting.

Ms. Thomsen: I understand. Thank you.

FOURTH ORDER OF BUSINESS

Supervisor's Requests

Mr. McCarthy: Jo?

Ms. Walsh: I don't have anything.

Mr. McCarthy: David?

Mr. Bedwell: Nothing.

Mr. McCarthy: Melinda?

Ms. Thomsen: Do we know when the golf course is going to reopen?

Mr. McCarthy: I was told by our Greens Superintendent that if we don't get rain tonight, it will probably be open.

Ms. Thomsen: Thank you.

FIFTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

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 Wednesday, August 28, 2019 at 2:00 p.m. at the Faith Lutheran Church in the Multi-Purpose Room, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

Paul McCarthy	Chairman
David Bedwell	Vice Chairman
William 'Bill' Oakley	Secretary
Jo Walsh	Treasurer
Melinda Thomsen	Assistant Secretary

Also present were:

Jason Showe	District Manager
Lane Burney	Golf Pro
Brett Renton	Shutts & Bowen
Jack McElroy	Shutts & Bowen
Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. McCarthy called the meeting to order at 6:00 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. McCarthy: Would anyone like to speak? If so, please come to the microphone, identify yourself and subdivision. You will be timed for three minutes.

Bonnie Mitcheltree, Addington: I am wondering if the Board can provide some clarification. I've reviewed the budgets for the last couple of years and the number of rounds appear to be stable, projected at 10,000, but then these are comp rounds at 6,000. I have yet to find in any of the budgets what the comp rounds are. Can you break that down as far as what they are?

Mr. Burney: We have three tee times per day, so 12 players per day. Eight of them go to TeeOff.com and four of them go to GolfNow.com. So, 12 players per day are trade times that we pay to have a service, point of sale system and online tee time distribution.

Ms. Mitcheltree: Why are they considered comp if people are paying for it?

Mr. Burney: They are paying, but they are not paying us. They are paying GolfNow.com and TeeOff.com.

Ms. Mitcheltree: We get nothing from GolfNow.com and TeeOff.com. We get the point-of-sale system. They provide us with a free point-of-sale system and as part of our agreement with them, they get two rounds free for them to sell.

Mr. Bedwell: Instead of sending a check to pay for services, we give them rounds.

Ms. Mitcheltree: All of that is GolfNow.com and TeeOff.com?

Mr. Burney: There are also staff rounds that are involved in that as well.

Mr. Showe: There's a breakdown in the financials that I can show you.

Ms. Mitcheltree: I would appreciate that.

Mr. Burney: It also has to do with charity events that we sponsor. If a charity event comes in and they go through the Board and give us paperwork, at that point we can give them a comp round for four players. Basically, those four players would come in and those rounds would fall under a comp.

Ms. Mitcheltree: I understand that.

Mr. Oakley: Did you tell her its employees rounds?

Mr. Showe: Yes, I said employees but also the high schools. That is part of my report.

Mr. McCarthy: Those rounds that are developed by us having that company, cuts the comp round in half by 50%. I had a discussion with Jason regarding that. We are going to try to put that in a different category because it is slightly misleading so I understand.

Mr. Showe: Just for the benefit of the audience. EZLinks Golf also directs those rounds too that the District sells so that's part of the benefit of using that system.

Jim McSeveney, Heron's Landing: I conferred about the bonds in the past. I know that there is a lawsuit pending on the bond. I'm opposed because of the negative impact from the bond. The bond does not, from my understanding, specifically say that you have to spend the money as the projects were outlined at the meeting. You create an Oversight Committee to make sure the money was spent as you proposed, just like the County did when they put a tax for the

School District. It is my understanding, that you could spend it any way you want. You presented it that way, but the bond is not specific to say, "You will have to spend it that way." So, I'm again asking you to provide an Oversight Committee. Number two has to do with associate memberships. For \$79, they get a free round of golf and 20% off. Herons Landing residents are paying you \$182 for the membership, more than that if you look at it, there is no free round of golf. It is not fair. You do need to put the benefits on the residents of Heron's Landing. Virtually, if you take 55 hours and 25 hours, this is free. They pay nothing to get 20% off bringing in an awful lot more than that. Thank you very much.

Mr. McCarthy: Thank you for your comments.

John Pilley, Osprey: I have two questions. One is why is the bond being done so soon so that we have to pay so much interest? Before the bond is even issued, why don't we wait? I can't see that the golf course is currently deteriorating that much more than a couple years it's going to take for us to save interest. The other question is the cost of the bond. This is like 20% of what the bond is. Who is that 20% going to?

Mr. McCarthy: Jason, why don't you handle that please.

Mr. Showe: As far as the interest, that was done by the Board in order to not have an assessment increase to the residents. The reason for the timing of the bond was to take advantage of the favorable interest rate market that we are currently in, versus waiting several years while not knowing what the interest rate is going to be.

Mr. Pilley: \$5 million favorable to the District, is odd.

Mr. Showe: I don't have the documents in front of me. I think the capitalized interest (CI) was about \$3 million.

Mr. Pilley: The \$2.2 million is the cost of the bond itself. I thought there was \$5 million that we would be paying three years in advance.

Mr. Showe: I don't believe that's accurate, but I don't have the documents in front of me. I think that's what's in all of the documents we have.

Mr. Pilley: Is \$2.2 million the cost of issuing the bond?

Mr. Showe: I will have to look at what you are talking about. I'm not sure that I understand the question.

Mr. Pilley: Is it not paying for \$2.2 million?

Mr. Showe: Do you have the document you are looking at?

Mr. Pilley: No.

Mr. Showe: Of the \$11.2 million, the cost of issuance (COI) is \$1.024 million. That's the period of delaying the assessment payment so your assessments don't increase.

Mr. Pilley: Is that the cost of issuing the bond?

Mr. Showe: That is in the cost of issuance.

Mr. Pilley: Does the \$1.024 million encompass both the issuance of the bond and the interest?

Mr. Showe: There are other costs associated with the issuance of the bonds. There is a debt service reserve, discount, bond issuance, COI, a surety bond and an issue discount. All of those together total approximately \$2.2 million, including the \$1 million interest.

Mr. Pilley: Are we going to save that much more money by paying interest on the bond?

Mr. Showe: That was the theory of issuing the bonds when we did.

Mr. McCarthy: Thank you for your comments. Would anyone else like to speak?

Tony Volpe, IRCC: Yes. I had a couple of question. My first question is three phased. It is concerning the bond lawsuit. There are legal costs associated with it. There is no way that we have been able to understand what the cost would be to defend that?

Mr. Showe: I don't think there's any way for us at this stage to estimate the length of time or any of the costs associated with that.

Mr. Volpe: Those costs that would be allocated for that, what bucket would they come out of?

Mr. Showe: The CDD General Fund. All of the assessments for the revenues.

Mr. Volpe: Okay. Thank you. The last part is how would that affect the financial operations of the CDD?

Mr. Showe: At this stage, without knowing the amount, we can't really determine that.

Mr. Volpe: So if the first initial cost was \$1 million, that would come out of the General Fund. So, if we took \$1 million out of the General Fund, how would that affect the financial operations?

Mr. Showe: Pretty severely.

Ms. Walsh: Drastically.

Mr. Bedwell: You would get an assessment.

Mr. Volpe: So at some point, do we end that legal defense?

Mr. Showe: That would be up to the Board to determine.

Mr. Volpe: Okay. Thanks. My second question is that I want to talk about the engineering document, specifically one item, the dog park. Maybe I read it wrong. Correctly if I did, but I believe it says \$55,000 for a dog park. Is that correct?

Mr. Showe: I think that was the initial estimate.

Mr. Volpe: The dogs I know, only care about grass and a fire hydrant. So, I'm not sure what we are going to be doing there. That's why I thought I'd ask you.

Mr. Showe: Typically a dog park is fencing. You need some kind of water station inside. You must provide ADA access to any facilities so there are some accompanying items associated with building a facility.

Mr. Bedwell: There will be a pavilion for people to sit down while their dogs are running around the dog park.

Mr. Volpe: Is that going to be created in an existing park?

Mr. Showe: Correct.

Mr. Volpe: Alright. That park doesn't have any of that now?

Mr. Showe: Correct.

Mr. Volpe: Thank you very much.

Mr. Oakley: Paul, can I comment?

Mr. McCarthy: Yes.

Mr. Oakley: To go back to the gentleman's original question on why we decided to try and go ahead with the bond issue now, we have a problem at the golf course right now, which is deteriorating bulkheads. I'm not going to say much more than that about them, but they need to be fixed. If we were to fix them now, we would have to levy a special assessment. Rather than levying the special assessment on top of the \$600 you are already paying now; my concern is that I didn't want to do that to the homeowners. If we are going to go through and fix the other stuff later down the road, it would be a good idea to put the whole thing together in one issue and get the bulkheads taken care of immediately rather than later. To stay away from legal suits that we could have from somebody falling off a bulkhead when it broke or constant upkeep and repair. We had two or three over there. We had a couple of people falling in, breaking away. Its deteriorating. We had to put concrete bags in there to hold the bulkheads back. So, it's a situation. As for myself being a Board Member, I would rather take care of that problem now

with a bond, rather than taking care of that problem with levying a special assessment to the homeowners. That's my logic for it. I don't know about the other Board Members.

Mr. Volpe: My second question didn't get answered. That was who is the bond insurance agent? I don't agree with the costs.

Mr. McCarthy: Thank you for your comments. Is there any other public comment? Hearing none, the public comment section is now closed.

THIRD ORDER OF BUSINESS

Approval of Minutes of the July 24, 2019 Meeting

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor the minutes of the July 24, 2019 meeting were approved, as presented.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2019-06 Ratifying and Approving Past Board Actions

Mr. Showe stated this resolution is to ratify the actions of the Board taken at the emergency meeting that was held on August 19, 2019 in accordance with your emergency meeting provisions. This resolution re-affirms the Board's direction at that time to retain Shutts & Bowen under the engagement letter for the pending litigation and to schedule an Attorney-Client Session for this afternoon. It's just a resolution to approve those actions taken at the emergency meeting.

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor Resolution 2019-06 Ratifying and Approving Past Board Actions was approved.

FIFTH ORDER OF BUSINESS

Consideration of Agreements

A. Third Amendment to the Lease Agreement with Divots Grille, LLC

Mr. McCarthy: We have four different topics. The first three agreements are going to expire on September 30, 2020. The first one is a lease with Divots Grille. Are there any questions from anyone in the audience regarding that? Hearing none, recommend extending that lease agreement.

Mr. Showe: For purposes of the audience, this extension was always contemplated in the original agreement. It is just an extension of the current rates and current contract rate for one year.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor renewing the Third Amendment to the Lease Agreement with Divots Grille, LLC was approved.

B. Habitat Management Services with Kevin L. Erwin Consulting Ecologist, Inc.

Mr. McCarthy: This agreement will expire on September 30, 2020. Are there any questions from the Board? Hearing none, we need a motion.

Mr. Showe: His contract is also based on his expected hours. He bills based on actual usage so it may not be as high as in these agreements, but it mirrors your current agreement.

On MOTION by Mr. Oakley seconded by Ms. Walsh with all in favor renewing the Agreement with Habitat Management Services with Kevin L. Erwin Consulting Ecologist, Inc. until September 30, 2020 was approved.

C. Aquatic Maintenance Services with ECOR Industries, Inc.

Mr. McCarthy: This agreement expires on September 30, 2020.

Mr. Showe: ECOR had a slight increase, just on the use of the chemicals and the size of the facility. I think it was about a 2% increase. That should be contemplated in your budget already.

Mr. McCarthy: Are there any questions from the Board? Hearing none, we need a motion.

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor entering into an Agreement with ECOR Industries, Inc. until September 30, 2020 was approved.

D. Lake Bank Restoration with American Shoreline Restoration, Inc.

Mr. McCarthy: They are calling for \$30 per linear foot and \$2,500 linear feet for a total of \$60,150. Are there any questions?

Mr. Oakley: There wasn't an increase from last year.

Mr. Showe: It is the same price that they currently charge, so there's no increase in pricing. We budgeted \$60,000, which slightly over the budget, but based on timing, we think it's good to recommend them to finish the work for the year.

Mr. Oakley: But that was increase from last year.

Mr. Showe: I think the \$30 per foot is.

Mr. Oakley: Its \$40 per linear foot.

Ms. Walsh: Are we going to do this at the end of this fiscal year or is it for the upcoming fiscal year.

Mr. Showe: Likely by the time he gets in here and does the work, it will be in 2020. However, there are about three or four firms in the entire state that do it. This guy does a great job. He handles multiple CDDs throughout the area. He times them out so if we get them all on the schedule, we have them on his schedule.

Ms. Thomsen: Are we still staying with the same amount per year?

Mr. Showe: \$60,000 is what we placed in the budget.

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor renewal of the Agreement with American Shoreline Restoration, Inc. was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. McCarthy: As many of you probably know, our General Manager is in the hospital and Lane Burney who is the Head Golf Professional will make that presentation now.

Mr. Burney: Regarding upcoming events that we have going on, we have the Florida Junior Tour coming up on Saturday, September 7 and Sunday, September 8. As you know, we have had the Florida Junior Tour here for a long time. We hosted them in February and then we moved it to March in the last couple of years, but based on not being part of our season, I skipped our last date and we moved it at the end of September so it is out of our season. Its right in front of our green aerification on our off-season. Basically, we are sacrificing less revenue to hold the same event. Its brought to you by the Florida State Golf Association (FSGA), which has been a big part of this. It's been a great event for the eight years that I've been at the golf course.

We moved the dates around. So, I'm super excited about having the 13 to 18-year-old girls there. It's cool to be part of the FSGA and FGJT tour. Like I said, moving it to September is beneficial to us. They approached me about a winter series event in February, but I denied them that opportunity. We would love to hold multiple events through the FSGA, but based on it being in the middle our season, just doesn't make sense for us. West Shore High School is our home high school to the golf course. The boys and girls have matches once or twice a week. They hold them at other golf courses. The schools they compete against, have home courses as well. So, we host all of the home golf course events through West Shore. They basically have 4:00 p.m. matches in the afternoon. It goes through the first week of October. So, we have six more weeks left and we will be done with that as well.

Ms. Thomsen: So that's who we've been seeing.

Mr. Burney: Yes. Eastern Florida has also been practicing and they have always been welcome out on the golf course as well.

Mr. Oakley: They walk or ride.

Mr. Burney: The students from Eastern Florida walk. If their parents want a golf cart, they have to pay for it. We charge them for the use of our golf carts. We give a couple of golf carts to the coaches from each team. In weather circumstances, they are allowed to transport kids from holes back to the clubhouse, but that's the only time that kids are allowed to be on the golf carts. We have an interclub league event this weekend, hopefully, with Duran Golf Club, Baytree and Viera East. As you know, we have a storm bearing down on us. We only do this one year of the year. We are not taking an entire weekend for it. Duran plays on Friday, Baytree on Saturday and we play on Sunday. So, we will be hosting that as long as the weather stays good. It is 8:00 a.m. tee times. They don't do a shotgun so it doesn't really affect play whatsoever at the golf course. Regarding tee times, a huge part of our business is VieraGolf.com, TeeOff.com and GolfNow.com. The list goes on and on. There are a lot of avenues that GolfNow.com, TeeOff.com and EZ Links provide us to get our tee times out to the public. The rate of \$41.50 is a public rate and \$35 is the online rate. That is about 30% above the CDD resident rate and 25% above the Associate Member rate. I am really aggressive with our online rates when there are holes in our tee sheet. If we are talking about tomorrow morning and I have an hour worth of open tee times, I'm going to be very aggressive with that. At some point in time, there is a possibility that the rate could go lower than a CDD rate, but it's about filling that tee time. If I

don't sell it, I make nothing. If I do sell it for \$25 a player, it's still better than getting nothing. So, I am definitely aggressive with those last minute tee times on our website as well as other websites.

Mr. Oakley: Lane, explain to the audience what you mean when you say holes in the tee sheet?

Mr. Burney: So basically our tee sheets start at 7:00 a.m. every morning and runs through 6:00 p.m. So, if my resident members leave, we can book tee times, but there are always gaps and holes on the tee sheet. If we don't fill those holes, it's just like an airline ticket. It doesn't get used. The bottom line is if they didn't sell the ticket, they get zero dollars for it. So as that tee time slides by and the tee times go in an interval of 7 to 8 minutes. So, it's very easy for a couple of tee times, within 15 minutes, to just go by. The lights are on and my staff is there so those unused tee times aren't generating any dollars, whereas if I discount them aggressively, I still bring in revenue to the golf course. It's basically still running the same way. It's going to run regardless of those tee times. So, if my staff is there and we are paying everybody and the lights are on, its beneficial to us to be able to discount those tee times lower than even CDD resident rates to just generate revenue and get people and bodies into the golf course. Like I said, I will definitely look at that every single day. If I notice there are gaps, I'm going to be addressing them. If It have to undercut the rate for a CDD resident, I'm going to do it because I'm generating revenue, where if I don't do that, it's just going to go unused. We don't make any dollars if that's the case. The pro shop business has been really good. We had steady years the last few years. The weather we have had in the last few weeks have definitely affected us. The golf course wasn't open for days. Pro shop sales, based on last year, are really close. I wish it was better, but unfortunately, we have had more weather this year through February and March and now through July and August. The inventory level is probably a little above what I like it at this point, but I will say that everything has been right on line with where we've been, even though we had the weather. That gives me confidence moving forward that everything is good there. I had a little blowout sale in the pro shop with merchandise that we have been going through this past season on, but we haven't had a lot of open days here in the last three weeks. So that's definitely affected the numbers. Overall, we have been open seven days in a row now and we are back on track. Regarding our golf academy, Mike Hogan had a tremendous junior golf playing season this year. He had two clinics with over 24 kids in each clinic. He had enough

instructors out there, which is the hardest part. When you start getting up in the 20 to 30 people in your junior clinics, it is hard to have enough instructors, but he did a great job with that. The return percentage of these kids that want to come back to this camp is unbelievable. It's amazing how many kids will sign up for one week and just beg their parents to bring them back. So, our client program has been awesome for a couple of years now, but it's just amazing that we see these kids come back year after year and they all grow so much. So, it's definitely an amazing little group we have. Regarding maintenance, our Superintendent is not here, Scott Everly. I spoke to him this morning. We went out on the golf course to talk about a couple of things that we are working on. So, on Hole #7, there's a trench that has been completed to divert water from the lake. We are having drainage issues with the lake. That's part of the bond as well to fix those drains on that hole, but at this point in time, based on this possible storm that we have approaching us, we wanted to be proactive and make sure if that lake overflows, we are not going to have an issue with anybody's backyards. So, we cut a trench by the cart path, in between our #7 green and behind our #8 tee. There is a natural environmental area there that drains into the canal that's over by I-95. If the water gets into that drainage area, it drains very quickly into the canal. We are just worried if it takes a long time to get that point, that's why we were proactive and did that. There's also another lake that's in between the back of the #7 green and #8 tee that will accept some of this water. The idea is with this trench, if there's any overflow in the trench, it does overflow a cart path, but the cart path is high enough in that section where it's not going to affect play. Like if the golf course is dry enough, even if we are trying to divert water with a pump or something like that. So, there is a secondary plan, to get the water out of where it is. We have a valve by the practice putting green that was leaking. We noticed that last week that they repaired the valve completely. As of the time I left, they were out there with a palette of sod to re-sod that area. So that area should start growing in right away and be good to go. The last thing here is the fairways were also mowed today. That was not a normal plan for a Wednesday, but because of the impending storm, we wanted to try to get ahead. It's not just because of the storm, but the amount of rain we could possibly get today. We were worried that if we didn't get out there and do it today, we were going to have an issue tomorrow. If we get an inch-and-a-half of rain again like we did last night, there is a possibility⁷ that the fairways weren't going to be mowed. So, we went out there and did it today so we were prepared. I have the daily rounds and revenue report. We have had an uncanny amount of rain

over the last three to four weeks now. Like I said, we've been open for seven days. Our budget is something that I paid a lot of attention to. If you look at our average daily revenue, we are supposed to be averaging around \$24,147 per day. We are well below that, which is based on the fact that we were closed 11 days. Four days outside of that 11, we were only nine holes open, whether it was the back or front nine. So, we are looking at 15 days out of 23 days that we were literally closed or only had nine holes open, but if you look at our last week, we were averaging over \$2,778 per day. So, based on that, we are right where we want to be. It's not funny and its one of those things. It was heartbreaking to be there and calling my staff off every single day and telling them, "Don't even bother coming in." However, based on other comments I heard from other golf courses, we made the right decision. I know we made the right decision because a lot of golf courses are actually out there spending money on repairing issues that were created by being open. I heard a lot from a local retail shop where a lot of golfers were coming in there that couldn't believe that the golf course was open. To be honest, we were in that position. We open on a Friday morning and we had only the back nine open and it was really wet. We definitely have people coming off of the golf course saying that we shouldn't have even opened today. We do everything we can to generate revenue. That's my job. So, I want to be open and do those things, but at the end of the day, we only have damage on two holes because of the fact that we decided that it was just not that good enough. Unfortunately, by being a public facility, we can't go out there and drive people around. They just don't have the know-how of where they need to be and the right things to do. So, people are not purposely trying to destroy your fairway or your golf course, but it happens. So, the fact that we stayed closed, I think we definitely made the right call, regardless of the loss of revenue because now our golf course is in really good shape. Moving forward, we have one fairway where we are going to have to do a little extra work, but that's it. Other than that, the only playable hole that we had an issue with was #12. Its looking better already. We are going to have to do a little top dressing to get it back to where it was.

Ms. Walsh: Good.

Mr. Burney: That's all I have.

Mr. McCarthy: Are there any questions for the Board? Hearing none,

SEVENTH ORDER OF BUSINESS

Treasurer's Report – Consideration of Financial Statements

A. Approval of Check Register

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor Checks #3681 through #3695 from the General Fund in the amount of \$152,235.94 were approved.

Ms. Walsh: No checks were written out of the capital reserve account.

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor Checks #26964 through #27011 from the Golf Course Fund in the amount of \$35,862.97 were approved.

Mr. Bedwell: Jason, on the General Fund, we have \$102,641 for the debt service. Is that moving the money over to pay the bonds in November? It's the last item in the General Fund check register.

Mr. Showe: Yes. When we get the tax receipts in, it all comes in on one check. We deposit it into the General Fund and whatever portion should go to debt service is cut from the General Fund.

Mr. Bedwell: Thank you.

B. Balance Sheet and Income Statement

Mr. Showe: No action is required by the Board.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

A. Presentation of Bond Information

Mr. McCarthy: Bill?

Mr. Oakley: Yes. I passed it out at the last workshop meeting, a piece of paper that tried to explain things to myself and maybe residents if they went online to look at it. Just to give you an example, the Viera East golf course had 8,894 rounds of golf for CDD residents for the year. Prepaid residents that were CDD residents had 6,979 prepaid rounds and the total number of

rounds for CDD residents was 15,868 rounds of golf. Just the CDD residents, nobody else. We normally run how many rounds of golf? 54,000?

Mr. McCarthy: Yes.

Mr. Burney: It was 52,500 within the last few years.

Mr. Oakley: So that gives you an idea out of those 52,000, 15,863 were residents. Out of the 4,400 homeowners, 983 residents are in the play system at Viera East. That doesn't mean if I'm a resident and have gone over there and played and I didn't register, so there probably could be more than that. So out of the 4,400 homeowners, there are 983 CDD residents that are registered as residents of the golf course for play. Also, after listening to quite a few people's comments on the bond issue, I went through and came up with something that I could understand. The bond is going to cost \$182 per year. Your current taxes are \$679. Your new assessment in 2023 will be \$447. Each homeowner will have their taxes go down \$232. So, the taxes will be less. All homeowner assessments will be going down in 2023, providing there is no increase in operating maintenance costs. Then I heard somebody talk about commercial property and how much they are going to cost. If it's going to cost us, it's going to cost us. So, Jason was kind enough to find a piece of commercial property that was one acre. So, to give you a little bit of an idea now. The current assessment for a commercial piece of property, one acre, is \$5,609. The new assessment with the bond, the current property will be \$2,501. So that commercial property owner will be saving, if the bond goes through \$3,108. All commercial property owners and taxes will go down in 2023, if there's no increase on O&M prices. So, I think with that information out there, it put it in better perspective for myself, sure. If the bond issue didn't go through and this lawsuit is acceptable, then what's going to happen is everybody will save considerably more. The homeowners will save \$182 a year more and the commercial property people will be saving \$2,501. Folks, you will be hit with a special assessment about every three or four years because we have to pay for a sprinkler system, a new pump, which we are already working on, pay for different things like this. If you want a dog park, you are going to be hit with a special assessment for a dog park. So, by putting the bond out there, looking at those numbers, it's less painful for everybody. When the Board was making a decision on the bond. We have a choice of 10 year, 15 years or 20-year bond. The 10-year bond, would have cost you more than what you are paying right now. The 15 year is halfway in between. I'm probably not going to be here in 20 years and when my grandkids sell the house, they are passing that issue in 15 years or

so down to somebody else who's playing house. So, my logic was to pass it on down the road to people that are going to be here with the advantage of the dog park in Woodside and the nature trails and the golf course. You are going to have the opportunity to have the pleasure of being there in reasonably good shape and they will be able to pay for some of it or you will have to pay for it all upfront. Thank you.

Mr. McCarthy: Melinda?

Ms. Thomsen: No.

Mr. McCarthy: Jo?

Ms. Walsh: I just have a question for Jason. The mailing and everything that went out, I don't see it in here unless it's from Allegra.

Mr. Showe: It may not have been charged. I think we might have it on one of the GMS credit cards and Fed-ex. It will probably get processed at a later point.

Ms. Walsh: What was the figure on that?

Mr. Showe: Just the mailing itself runs about \$1.00 per letter, plus there are costs for the folding and assembly. So, you are probably looking in the neighborhood of \$7,000.

Ms. Walsh: Right. So, when we were asked why we don't send mailings out every month to tell everybody what's going on, we utilize the website for that because we don't want to spend \$7,000 a month to do that. People don't realize just how much something like that costs and I just wanted everyone to be aware of that. Otherwise, I'm done.

Mr. McCarthy: Thank you. David?

Mr. Bedwell: Could I read why I voted for the projects?

Mr. McCarthy: Absolutely.

Mr. Bedwell: The only reason I approved the project was to increase efficiencies and prevent deterioration of the golf course and clubhouse. To the point that the golfers decide they are not receiving value for the price they are paying, when enough golfers decide to play golf elsewhere, the golf course will be suffering because of the shortfall of revenues. If any losses continue in the future, we will be required to assess residents for the projected annual loss. To me, it was a choice between paying for the projects now or paying for the losses in the future. Thank you.

Mr. McCarthy: I have two items. Basically, with this problem we are having over by the #7 green with the retention pond, Ed Grasser who is head of maintaining the retention ponds and

wetlands for us and our Superintendent were very proactive in solving the problem. When I became aware of the storm coming, I immediately called Scott and said, "What is he going to do over on #7?" He said, "Mr. McCarthy, its already solved." That's the type of employee you want to have. So, they both figured out the problem and solved it. He tells me it's going to work and would not cause any flooding in the community. So, to have two employees like that, I wanted to get that into the record. Lastly, I would like to say, in terms of this bond, what it will do if it does go forward is it will set this golf course up for success for the next 25 years. It will make the CDD healthy and vibrant as we go forward. To me, it's a very good thing.

Mr. Oakley: I have one other item. Just as a follow up, I happened to ask Tim at our last meeting, after the bond meeting and after people were so upset, how many people came into his office to see what we were doing. His answer was, "They were so upset that no one came to see me and look at the plans, ask me specifics and things of that nature," which is really, really sad.

Peter Carnesale, IRCC: With all due respect, I attempted to go into his office, but he was out.

Mr. Oakley: He has been ailing. You would think that there would be a lot of people and he said, "Basically, no."

Jim Moore, Osprey: I talked to Tim. I was in his office a number of times.

Tom Jay, Lakes of Viera East: Before the last meeting, I was in Ken's office when I received the notice. I met with Lane and some of the crew. I got a good tour of the area and the plans for expansion.

Mr. Oakley: I specifically asked him after the meeting because a lot of homeowners were complaining and he said no one came to him after the meeting. He said there were some people before the meeting.

NINTH ORDER OF BUSINESS

Recess Board of Supervisors Meeting

Mr. McCarthy: At this time, we are going into an Attorney-Client Session, but before we do, I will re-open the public comment period. So, if someone has anything they would like to say, you will be timed for three minutes and have a 30 second warning. The public comment period is now open.

Mr. Showe: Procedurally for the sake of the residents, we are going to have a private Attorney-Client Session with the CDD Board to address the litigation issues. Pursuant to Florida

Statutes and the rules of the District, that meeting is not accessible for the public. We will have to recess this meeting, go into that Attorney-Client Session and they will reconvene the CDD meeting before adjourning. You are welcome to stick around, if you want to be here when they reconvene and adjourn this meeting, but we wanted to open up public comment again so you don't have to if you choose not to just wait around until that other meeting is over. We don't know how long that is going to go.

Mr. McCarthy: The public comment period is now open. Please say your name and subdivision.

Mr. Carnesale: We have our own golf course so very few of our people use your facility at all. Based on your numbers, less than 25% of the 4,200 use the facility. All 4,200 houses are paying for the facility, whether by bond or by assessing. The question is whether or not that in itself is fair at all. I'm not talking about whether it's the bond or not. I'm talking in terms of 100% of the people that live within that area are paying for the golf course, but only less than 25% are using it.

Mr. McCarthy: Thank you for your comments, sir.

Mr. Jay: This is the second meeting I have attended. I've lived here for about three years now. My question on the litigation is that I understand that the tax rates are going to drop both for residents and businesses. So, is the objection primarily against a rate increase or against the manner in which the Board was able to make these rules?

Mr. Showe: I don't think that's a question that we can answer at this stage. I know the document is available through the Brevard County Clerk of the Courts office. You can review that and make those determinations on your own.

Mr. McCarthy: Thank you sir for your comments.

Mr. Moore: Who is receiving the money for the issuance of the bond?

Mr. Showe: All of the staff that has worked on the documents that produce the bond. that is part of the COI.

Mr. Moore: Is there a company name?

Mr. Showe: The engineer, attorney, bond counsel, etc. Multiple amounts of staff worked on that bond.

Mr. Moore: So its spread out through multiple people.

Mr. Showe: Correct. I think there is a list in some of the bond documents. I will see if I can track that down for you.

Mr. McCarthy: Is there anyone else?

Terri King: Yes.

Mr. McCarthy: She's not in the subdivision.

Mr. Showe: That's fine. Its public comment.

Ms. King: I know that my contract for the next year was last amended last year and then it was approved. Should the bond go forward and you do construction, if my contract ends on September 30th and construction is later than that, is the Board allowed to extend it so they start off clean once the facility is re-opened?

Mr. Showe: We will have flexibility to draft a contract that is mutually agreeable to both you and the Board.

Ms. King: So that can be amended later on at any time?

Mr. Showe: Correct.

Mr. McCarthy: Does anyone else have a public comment?

Jim McSeveney, Heron's Landing: Yes. Is it my assessment that having the bond does not mean that we have to spend the money? It is just for the golf course recreation. It is not as specific as the information you gave out at the meeting.

Mr. Showe: In general terms, if the CDD is issued bonds, it's a governmental body. We have to spend the money in accordance with the sheet we provided with the projects we provided. The District Engineer also has to certify any expenses are in line with the report he produced. That doesn't mean you have to spend an exact dollar amount, but generally, you have to spend the projects as indicated as part of the plan that was approved by the Board and as part of the resolution.

Mr. McSeveney: So the approval of the bond is the Board.

Mr. Showe: Correct.

Mr. McSeveney: The oversight of whether it is spent that way is the Board. Correct?

Mr. Showe: The Board is approving these projects.

Mr. McSeveney: Would there be oversight of how its spent?

Mr. Showe: It has to be spent in accordance with that document that was approved by the engineer. There may be extenuating circumstances where there's contingency that undefined, but

for the most part, it has to be spent in accordance with the documents that were produced and approved by the Board.

Mr. McCarthy: Potentially, we would see the project come in under budget. That is our goal.

Mr. Showe: Approximately.

Mr. Bedwell: Do we send a report to the state?

Mr. Showe: We send a report to the state every year as part of the audit. This will be included as part of the audit as well.

Mr. McSeveney: That's why my original recommendation was to have an Oversight Committee to make sure that the funds were spent based on the negative impact that people have about it. When the county taxed us, they had an Oversight Committee to make sure the funds were spent exactly like the tax bill purposes.

Mr. McCarthy: Does anyone else have a public comment?

Mr. Volpe: I just want to make sure my comments were taken as positive. I didn't want you to think that I'm not doing my part.

Mr. Oakley: We're good.

Mr. Jay: Regarding the numbers you put out, I think that's terrific that you took the time to do that and I think there is a savings here based on where we were before. I think the focus of the people in the population is that they don't agree with what we expect of them. I wasn't here before. There are reasons why, but I trust that you made decisions that you felt were appropriate for the community. As far as I'm concerned, I'm fine. Moving forward, I'm high level management, certified in project management, MBA, business construction and technology. So, if I can help you out with any of this, I'll be glad to. Let me know. The most important thing is that anything we do is monitoring. When you monitor you can make adjustments? That is really the focus of project management. There is a monitoring process where you make corrections because we are all human. We make mistakes and things go awry. We monitor and have the processes in place to make corrections. Thank you.

Mr. McCarthy: Thank you for your comments. We will make the General Manager aware of your credentials. Is there anyone else for public comments?

Mr. Showe: If not, we need a motion to recess the Board of Supervisors meeting to convene the Attorney-Client Session.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor the Board of Supervisors meeting was recessed to convene the Attorney-Client Session.

Mr. McCarthy: The discussion of the litigation is titled, "Robert Dale and All, versus the Viera East CDD, Case #2019CA041770." It is estimated that the Attorney-Client Session will last one hour. The Attorney-Client Session shall be attended by Paul McCarthy, David Bedwell, William Oakley, Jo Walsh, Belinda Thomsen, Jason Showe, Brad Ratton, Jack McElroy and a court reporter. Pursuant to Section 286.0011 of the Florida Statutes, all others shall be excluded. Upon completion of the Attorney-Client Session, we will reopen for public comment.

TENTH ORDER OF BUSINESS

Reconvene Board of Supervisors Meeting

Mr. Showe: As part of the actions, it would be appropriate for the Board to approve a not-to-exceed of \$30,000 to hire a financial expert to provide some testimony on the Assessment Methodology.

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor approving a not-to-exceed of \$30,000 to hire a financial expert to provide some testimony on the Assessment Methodology was approved.

Ms. Walsh: Do we want to give any other authority or are we good with what we have?

Mr. Showe: I think we are good to start with that. That would at least allow them to get started. If anything additional is needed, we could consider those at the September meeting.

Mr. McCarthy: We are all set.

Mr. Showe: I believe so.

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A

Viera East
Community Development District
Check Register Summary
August 22, 2019 through September 18, 2019

Fund	Date	Check #'s	Amount
General Fund			
	8/22/19	3696-3707	\$ 34,295.79
	8/28/19	3708-3712	\$ 13,761.46
	9/5/19	3713-3715	\$ 870.11
	9/13/19	3716-3719	\$ 17,459.51
	Sub-Total		\$ 66,386.87
Capital Reserve			
	Sub-Total		\$ -
Golf Course			
	8/22/19	27012-27046	\$ 30,385.32
	8/28/19	27047-27061	\$ 11,585.82
	9/5/19	27063-27068	\$ 5,556.05
	9/13/19	27069-27096	\$ 11,316.07
	Sub-Total		\$ 58,843.26
Total			\$ 125,230.13

AP300R

*** CHECK DATES 08/22/2019 - 09/18/2019 ***

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

RUN 9/18/19

PAGE 1

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/22/19	00056	8/22/19 08222019	201908 300-15500-10000	SECURITY SERVICES	*	540.21	
				ADT SECURITY SERVICES			540.21 003696
8/22/19	00223	8/20/19 23041	201908 330-53800-49200	DEWATER/EXCAVATE	*	4,490.00	
				ATLANTIC DEVELOPMENT OF COCOA, INC.			4,490.00 003697
8/22/19	00225	5/04/19 345698	201908 300-20200-10100	FY2018 AUDIT	*	5,416.70	
		5/04/19 345698	201908 300-15500-10000	FY2018 AUDIT	*	146.90	
		5/04/19 345698	201908 310-51300-32200	FY2018 AUDIT	*	146.90	
		5/04/19 345698	201908 300-13100-10000	FY2018 AUDIT	*	1,339.50	
				BERGER, TOOMBS, ELAM, GAINES & FRAN			7,050.00 003698
8/22/19	00040	8/02/19 08022019	201907 330-53800-47200	AQUATIC WEED CONTROL	*	7,764.90	
				ECOR INDUSTRIES, INC.			7,764.90 003699
8/22/19	00195	8/22/19 7571234	201908 320-53800-34100	PEST CONTROL PROGRAM	*	328.08	
				ECOLAB PEST ELIMINATION DIV			328.08 003700
8/22/19	00210	8/30/19 08302019	201908 340-53800-47300	ELECTRIC BILL	*	19.98	
				FPL			19.98 003701
8/22/19	00010	7/31/19 20038	201907 330-53800-47100	ECOLOGIST SERVICES	*	3,040.00	
		7/31/19 2037	201907 330-53800-47100	ECOLOGIST SERVICES	*	7,795.50	
				KEVIN L ERWIN CONSULTING			10,835.50 003702
8/22/19	00190	8/20/19 067050	201908 340-53800-46000	AUTO SUPPLIES	*	87.47	
				NAPA AUTO PARTS			87.47 003703
8/22/19	00169	8/08/19 IV97520	201908 340-53800-46000	FREIGHT AND HANDLING	*	304.45	
		8/09/19 IV97650	201908 340-53800-46000	FREIGHT AND HANDLING	*	57.40	
				ROBINSON EQUIPMENT CO., INC			361.85 003704

VIER --VIERA EAST-- HSMITH

AP300R

*** CHECK DATES 08/22/2019 - 09/18/2019 ***

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

RUN 9/18/19

PAGE 2

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/22/19	00217	8/08/19 02909308	201908 340-53800-47900		*	24.84	
		PALLETS					
		8/08/19 02909440	201908 340-53800-47900		*	31.70	
		PALLETS					
				SOLID WASTE MANAGEMENT DEPT			56.54 003705
8/22/19	00212	8/15/19 6455659	201908 340-53800-47410		*	1,565.29	
		BANKING SERVICES					
		8/15/19 6455659	201908 340-53800-47420		*	733.15	
		BANKING SERVICES					
				TIAA COMMERCIAL FINANCE, INC.			2,298.44 003706
8/22/19	00224	8/20/19 17265375	201908 330-53800-49200		*	462.82	
		RENTAL EQUIPEMENT					
				UNITED RENTALS, INC.			462.82 003707
8/28/19	00034	9/09/19 09092019	201908 340-53800-47300		*	151.29	
		UTILITIES/ WATER					
				CITY OF COCOA			151.29 003708
8/28/19	00221	8/30/19 00053815	201908 300-15500-10000		*	33.88	
		HEALTH INSURANCE					
		8/30/19 00053815	201908 300-13100-10000		*	13.60	
		HEALTH INSURANCE					
				COMBINED INSURANCE COMPANY			47.48 003709
8/28/19	00198	9/15/19 9765169	201908 310-51300-41000		*	289.05	
		POLYCOM PHONE SYSTEM					
				GRAYBAR FINANCIAL SERVICES			289.05 003710
8/28/19	00126	8/01/19 352	201908 310-51300-34000		*	8,370.00	
		MANAGEMENT FEES AUG 2019					
		8/01/19 352	201908 310-51300-35100		*	283.33	
		INFORMATION TECH AUG 2019					
		8/01/19 352	201908 310-51300-31700		*	83.33	
		DISSEMINATION SRVCS AUG19					
		8/01/19 352	201908 310-51300-51000		*	40.00	
		OFFICE SUPPLIES					
		8/01/19 352	201908 310-51300-42500		*	262.65	
		COPIES					
		8/01/19 352	201908 340-53800-41000		*	8.75	
		TELEPHONE					
		8/01/19 352	201908 310-51300-42000		*	3,986.56	
		USPS FEDEX					
				GOVERNMENTAL MANAGEMENT SERVICES			13,034.62 003711
VIER --VIERA EAST-- HSMITH							

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
 *** CHECK DATES 08/22/2019 - 09/18/2019 ***
 VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

RUN 9/18/19

PAGE 3

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/28/19	00188	8/06/19 91211613	201908 340-53800-54100		*	50.05	
		UNIFORMS					
		8/13/19 91211624	201908 340-53800-54100		*	62.99	
		UNIFORMS					
		8/20/19 91211635	201908 340-53800-54100		*	62.99	
		UNIFORMS					
		8/27/19 91211646	201908 340-53800-54100		*	62.99	
		UNIFORMS					
				UNIFIRST CORPORATION			239.02 003712
9/05/19	00189	9/04/19 1421760	201909 340-53800-41000		*	528.03	
		TELEPHONE					
				BLUELINE TELECOM GROUP, LLC			528.03 003713
9/05/19	00483	9/01/19 AUG2019	201908 340-53800-46000		*	171.33	
		SUPPLIES- AUG STATEMENT					
				LOWE'S			171.33 003714
9/05/19	00078	8/30/19 117063	201908 340-53800-46000		*	170.75	
		MOWER SUPPLIES					
				ROCKLEDGE MOWER & SERVICE			170.75 003715
9/12/19	00056	9/02/19 40183643	201909 300-15500-10000		*	737.24	
		SECURITY SERVICES					
				ADT SECURITY SERVICES			737.24 003716
9/12/19	00182	8/22/19 21849	201908 340-53800-47900		*	240.00	
		DUMP & RETURN 30YD TRASH					
				DANNY'S RECYCLING & HAULING, INC			240.00 003717
9/12/19	00040	9/01/19 10114SEP	201908 330-53800-47200		*	7,564.90	
		AQUATIC WEED CONTROL					
				ECOR INDUSTRIES, INC.			7,564.90 003719
9/12/19	00040	8/05/19 357567	201908 330-53800-47200		*	664.24	
		MONTHLY SERVICES					
		8/06/19 357748	201908 330-53800-47200		*	198.00	
		LAWN MONTHLY SERVICES					
		8/26/19 357523	201908 330-53800-47200		*	3,406.76	
		AQUATIC WEED CONTROL					
		8/30/19 357529	201908 330-53800-47200		*	3,295.90	
		AQUATIC WEED CONTROL SRVC					
		9/01/19 357523	201909 330-53800-47200		*	7,564.90	
		AQUATIC WEED CONTROL SRVC					
		8/05/19 357567	201908 330-53800-47200		V	664.24-	
		MONTHLY SERVICES					

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AP300R

*** CHECK DATES 08/22/2019 - 09/18/2019 ***

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER
 VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

RUN 9/18/19

PAGE 4

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		8/06/19 357748	201908 330-53800-47200		V	198.00-	
			LAWN MONTHLY SERVICES				
		8/26/19 357523	201908 330-53800-47200		V	3,406.76-	
			AQUATIC WEED CONTROL				
		8/30/19 357529	201908 330-53800-47200		V	3,295.90-	
			AQUATIC WEED CONTROL SRVC				
		9/01/19 357523	201908 330-53800-47200		V	7,564.90-	
			AQUATIC WEED CONTROL SRVC				
				ECOR INDUSTRIES, INC.			.00 003720
9/12/19 00126		9/01/19 355	201909 310-51300-34000		*	8,370.00	
			MANAGEMENT FEES SEPT 19				
		9/01/19 355	201909 310-51300-35100		*	283.33	
			INFO TECH SEPT 19				
		9/01/19 355	201909 310-51300-31700		*	83.33	
			DISSEMINATION AGENT SRVCS				
		9/01/19 355	201909 310-51300-51000		*	20.00	
			OFFICE SUPPLIES				
		9/01/19 355	201909 310-51300-42500		*	126.75	
			COPIES				
		9/01/19 355	201909 340-53800-41000		*	33.96	
			TELEPHONE				
				GOVERNMENTAL MANAGEMENT SERVICES			8,917.37 003721
				TOTAL FOR BANK A		66,386.87	
				TOTAL FOR REGISTER		66,386.87	

VIER --VIERA EAST-- HSMITH

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CHECK DATE	VEND#INVOICE..... DATE	..EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT	#
8/22/19	00782	8/09/19	15911-00 CLEANING	201908	340-57200-51100					*	25.50		
		8/09/19	15911-00 CLEANING	201908	320-57200-51100					*	74.59		
		8/20/19	18568 CLEANING MATS	201908	340-57200-51100					*	25.50		
		8/20/19	18568 CLEANING MATS	201908	320-57200-51100					*	74.59		
			A LINEN CONNECTION									200.18	027012
8/22/19	01445	8/07/19	26964 LED LIGHTING	201908	390-57200-43000					*	201.80		
		8/07/19	26964 LED LIGHTING	201908	300-13100-10000					*	201.80		
		8/07/19	26964 LED LIGHTING	201908	320-57200-43000					*	201.80		
		8/07/19	26964 LED LIGHTING	201908	340-57200-43000					*	201.79		
			BANLEACO									807.19	027013
8/22/19	01380	8/13/19	808 PROSHOP WIRING CLEANUP	201908	320-57200-54500					*	95.00		
			BLACK HOLE MAKERS LLC									95.00	027014
8/22/19	00987	8/01/19	23424 1/4 PG ADVERTISEMENT	201908	320-57200-48000					*	465.00		
			BLUEWATER CREATIVE GROUP INC									465.00	027015
8/22/19	00024	8/15/19	08152019 UTILITIES	201908	330-57200-43000					*	177.29		
		8/15/19	08152019 UTILITIES	201908	350-57200-43000					*	177.29		
		8/15/19	08152019 UTILITIES	201908	390-57200-43000					*	437.07		
			CITY OF COCOA UTILITIES									791.65	027016
8/22/19	00279	8/22/19	08222019 RENEWAL FEE	201908	320-57200-54000					*	200.00		
			CITY OF ROCKLEDGE									200.00	027017
8/22/19	01243	8/12/19	114587 SUPPLIES	201908	300-14200-10000					*	9.17		
			COBRA GOLF, INC									9.17	027018
8/22/19	01388	8/02/19	AR443003 ADVERTISEMENT	201908	390-57200-54600					*	172.48		
			DEX IMAGING									172.48	027019
VIER --VIERA EAST-- HSMITH													

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
8/22/19	01333	8/15/19 08152019	201908 300-34700-00714		*	359.43	
		DRINK TICKETS					
		8/15/19 08152019	201908 300-13100-10500		*	191.85-	
		UTILITIES CREDIT					
				DIVOTS GRILLE			167.58 027020
8/22/19	01335	8/11/19 18463237	201908 390-57200-54600		*	5,167.72	
		INSTALLMENT DUE					
				DDL FINANCE LLC			5,167.72 027021
8/22/19	01394	8/02/19 62510963	201908 330-57200-54600		*	95.85	
		RENTAL					
				ECOLAB			95.85 027022
8/22/19	00030	7/23/19 6-620-70	201907 320-57200-42000		*	45.62	
		SHIPPING					
		7/30/19 6-628-32	201907 320-57200-42000		*	47.84	
		SHIPPING					
				FEDEX			93.46 027023
8/22/19	00108	8/20/19 00027035	201907 320-57200-48000		*	2,186.76	
		ADVERTISEMENT					
				FLORIDA TODAY			2,186.76 027024
8/22/19	00076	8/06/19 08062019	201908 300-13100-10500		*	191.85	
		UTILITIES					
				FLORIDA CITY GAS			191.85 027025
8/22/19	00419	8/15/19 13844	201908 320-57200-48000		*	500.00	
		MEMBERSHIP RENEWAL					
				FLORIDA SPACE COAST GOLF ASSOC			500.00 027026
8/22/19	00035	8/09/19 08092019	201908 330-57200-43000		*	691.52	
		ELECTRIC					
		8/09/19 08092019	201908 340-57200-43000		*	691.52	
		ELECTRIC					
		8/09/19 08092019	201908 390-57200-43000		*	1,691.32	
		ELECTRIC					
		8/09/19 08092019	201908 300-13100-10000		*	422.82	
		ELECTRIC					
		8/09/19 08092019	201908 320-57200-43000		*	92.52	
		ELECTRIC					
		8/09/19 08092019	201908 300-11500-10000		*	52.95	
		ELECTRIC					
		8/09/19 08092019	201908 350-57200-43000		*	597.28	
		ELECTRIC					

VIER --VIERA EAST-- HSMITH

AP300R

 YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 9/18/19
 *** CHECK DATES 08/22/2019 - 09/18/2019 ***
 VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

PAGE 3

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		8/30/19 08302019	201908 320-57200-43000	ELECTRIC	*	25.53	
				FPL			4,265.46 027027
8/22/19	01141	7/24/19 07242019	201908 300-34700-00200	MEMBERSHIP REIMBURSEMENT	*	3,283.97	
				GAIL BENTON			3,283.97 027028
8/22/19	00587	8/09/19 581980	201908 390-57200-46100	OIL AND GAS	*	957.24	
		8/09/19 581980	201908 300-13100-10000	OIL AND GAS	*	471.47	
		8/09/19 582119	201908 390-57200-46100	OIL AND GAS	*	274.44	
		8/09/19 582119	201908 300-13100-10000	OIL AND GAS	*	135.17	
				GLOVER OIL COMPANY INC			1,838.32 027029
8/22/19	00194	8/02/19 PINV0101	201908 390-57200-47500	MASKIGN AGENT	*	420.00	
				GOLF VENTURES INC			420.00 027030
8/22/19	01127	8/14/19 00100014	201908 300-13100-10000	GF ADMIN	*	739.12	
		8/14/19 00100014	201908 300-13100-10000	GF MAINTENANCE	*	1,204.54	
		8/14/19 00100014	201908 390-57200-22000	GC MAINTENANCE	*	1,533.10	
				HEALTHFIRST HEALTH PLAN			3,476.76 027031
8/22/19	00158	7/15/19 SO402050	201908 390-57200-47500	FERTILIZER AND SHIPPING	*	140.34	
				HOWARD FERTILIZER CO., INC.			140.34 027032
8/22/19	00159	8/09/19 70107	201908 390-57200-46000	GRIT LAPPING COMPOUND	*	113.00	
				ISLANDER GOLF SUPPLY, INC.			113.00 027033
8/22/19	00045	8/12/19 15335	201908 390-57200-46000	2 KEYS	*	8.56	
				LACEY'S LOCK SERVICE INC			8.56 027034
8/22/19	01189	8/09/19 6595	201908 320-57200-48000	1/2 PAGE ADVERTISEMENT	*	350.00	
				MAVERICK MULTIMEDIA INC			350.00 027035

VIER --VIERA EAST-- HSMITH

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

RUN 9/18/19

PAGE 4

*** CHECK DATES 08/22/2019 - 09/18/2019 ***

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 #
8/22/19	01358	7/31/19 07108708	201907 390-57200-46000	LOW/HIGH PRESSURE AIR	*	26.86	
				NEXAIR, LLC			26.86 027036
8/22/19	00315	8/12/19 470282	201908 350-57200-51300	RANGE FLAGS	*	782.01	
				PRESTIGE FLAG INC			782.01 027037
8/22/19	01391	8/19/19 IV97771	201908 390-57200-46000	SUPPLIES, EQUIPMENT, SHIP	*	226.86	
				ROBINSON EQUIPMENT CO INC			226.86 027038
8/22/19	00603	8/12/19 116128	201908 390-57200-51200	MOWING, BLOWER SERVICES	*	444.89	
				ROCKLEDGE MOWER & SERVICE			444.89 027039
8/22/19	00399	9/01/19 09012019	201908 320-57200-34100	TERMITE CONTROL	*	325.00	
				SLUG-A-BUG			325.00 027040
8/22/19	01210	8/10/19 80553459	201908 320-57200-51000	SUPPLIES	*	171.41	
				STAPLES ADVANTAGE			171.41 027041
8/22/19	01440	8/03/19 6	201907 320-57200-22400	DRUG TESTING	*	94.44	
				STEWART ROCKLEDGE HOSPITAL INC			94.44 027042
8/22/19	01366	8/08/19 6138684	201908 350-57200-46100	CUSHMAN REFRESHER PAYMENT	*	242.41	
		8/08/19 6138684	201908 390-57200-54600	CUSHMAN HAULER PAYMENT	*	419.64	
		8/08/19 6138684	201908 390-57200-54600	TORO SAND PRO PAYMENT	*	430.63	
		8/14/19 6150861	201908 390-57200-54600	CUSHMAN HAULER PAYMENT	*	248.00	
				TCF NATIONAL BANK			1,340.68 027043
8/22/19	01454	8/09/19 63413596	201908 300-13100-10000	HEALTH INSURANCE	*	146.32	
		8/09/19 63413596	201908 300-13100-10000	HEALTH INSURANCE	*	200.34	
		8/09/19 63413596	201908 300-15500-10000	HEALTH INSURANCE	*	52.50	
		8/09/19 63413596	201908 300-15500-10000	HEALTH INSURANCE	*	316.09	
				UHS PREMIUM BILLING			715.25 027044

VIER --VIERA EAST-- HSMITH

AP300R

*** CHECK DATES 08/22/2019 - 09/18/2019 *** YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 9/18/19

PAGE 5

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 #
8/22/19	01421	7/31/19	0719-TR7 201907 300-13100-10000	INSURANCE	*	8.33	
		7/31/19	0719-TR7 201907 300-13100-10000	INSURANCE	*	33.33	
		7/31/19	0719-TR7 201907 390-57200-22000	INSURANCE	*	58.34	
WAGEWORKS, INC.							100.00 027045
8/22/19	00117	8/05/19	40910637 201908 390-57200-46000	RAKE SPRING TIRE TORO	*	549.90	
		8/07/19	40911140 201908 390-57200-46000	BEDKNIFE TOURNAMENT	*	160.82	
		8/07/19	40911141 201908 390-57200-46000	RAKE SPRING	*	300.45	
		8/13/19	40912134 201908 390-57200-46000	GASKET CYL. HEAD	*	41.68	
		8/15/19	40912635 201908 390-57200-46000	URETHANE, SLEEVES, STEEL	*	64.77	
WESCOTURF INC.							1,117.62 027046
8/28/19	00024	8/22/19	08222019 201908 320-57200-43000	UTILITIES/ WATER	*	59.36	
CITY OF COCOA UTILITIES							59.36 027047
8/28/19	00086	8/28/19	74727A 201908 300-15500-10000	WEBSITE ADVERTISING	*	600.00	
		10/01/19	74727 201908 320-57200-48000	WEBSITE ADVERTISING	*	600.00	
		8/28/19	74727A 201908 300-15500-10000	WEBSITE ADVERTISING	V	600.00-	
		10/01/19	74727 201908 320-57200-48000	WEBSITE ADVERTISING	V	600.00-	
COCOA BEACH REGIONAL CHAMBER							.00 027048
8/28/19	01132	8/22/19	3682663- 201908 300-13100-10000	ADMIN	*	202.28	
		8/22/19	3682663- 201908 300-13100-10000	GF MAIN	*	94.17	
		8/22/19	3682663- 201908 300-15500-10000	OPS	*	17.37	
		8/22/19	3682663- 201908 300-15500-10000	GC MAINT	*	333.68	
COLONIAL LIFE							647.50 027049
8/28/19	00947	8/22/19	7571238 201908 390-57200-46500	COCROACH/RODENT PROGRAM	*	267.18	
ECOLAB PEST ELIMINATION							267.18 027050

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	....EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
8/28/19	01196	8/15/19 91904494	201908 350-57200-46300		LABOR SERVICES	*	107.74		
					E-Z-GO A TEXTRON COMPANY			107.74	027051
8/28/19	01071	8/01/19 353	201908 310-57200-31700		DISSEMINATION SRVC AUG19	*	83.33		
					GOVERNMENTAL MANAGEMENT SERVICES			83.33	027052
8/28/19	00159	8/26/19 70151	201908 390-57200-46000		50 GRIT LAPPING COMPOUND	*	89.95		
					ISLANDER GOLF SUPPLY, INC.			89.95	027053
8/28/19	00180	8/20/19 067050	201908 390-57200-46000		AUTO SUPPLIES	*	87.47		
					NAPA AUTO PARTS			87.47	027054
8/28/19	00127	8/23/19 599900	201908 390-57200-49800		GLOVES	*	165.19		
					PRECISION			165.19	027055
8/28/19	01363	8/19/19 48528	201908 390-57200-47100		IRRIGATION COMPUTER PYMNT	*	348.00		
					RAIN BIRD INTERNATIONAL, INC.			348.00	027056
8/28/19	01293	8/22/19 INV20627	201908 390-57200-47500		CHLORPYRIFOS SPC 40LB BAG	*	400.00		
		8/26/19 INV20646	201908 390-57200-47500		DUOCIDE INSECTICIDE	*	699.20		
					RESIDEX LLC			1,099.20	027057
8/28/19	01366	8/19/19 6155395	201908 390-57200-54600		TORO TURF PACKAGE PAYMENT	*	5,115.96		
		8/20/19 6157213	201908 390-57200-54600		KUBOTA PAYMENT	*	372.48		
					TCF NATIONAL BANK			5,488.44	027058
8/28/19	00807	8/06/19 91211613	201908 390-57200-54100		UNIFORMS	*	199.80		
		8/13/19 91211624	201908 390-57200-54100		UNIFORMS	*	188.12		
		8/20/19 91211635	201908 390-57200-54100		UNIFORMS	*	180.00		
		8/27/19 91211646	201908 390-57200-54100		UNIFORMS	*	188.12		
					UNIFIRST CORPORATION			756.04	027059

VIER --VIERA EAST-- HSMITH

AP300R
 *** CHECK DATES 08/22/2019 - 09/18/2019 *** YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 9/18/19 PAGE 7
 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 #
8/28/19	01206	8/28/19 9081132-	201908 300-15500-10000		*	345.91	
		DUMPSTER CHARGES					
		8/28/19 9081557-	201908 300-15500-10000		*	138.43	
		DUMPSTER CHARGES					
				WASTE MANAGEMENT INC. OF FLORIDA			484.34 027060
8/28/19	00117	8/22/19 40913842	201908 390-57200-46000		*	702.08	
		ROLLER, CLIP, REBUILD KIT					
				WESCOTURF INC.			702.08 027061
8/28/19	00086	8/28/19 74727A	201908 300-15500-10000		*	600.00	
		WEBSITE ADVERTISING					
				COCOA BEACH REGIONAL CHAMBER			600.00 027062
9/05/19	01333	8/31/19 08312019	201908 300-34700-00714		*	325.57	
		AUG 16-31 GIFT CARDS					
		8/31/19 08312019	201908 320-57200-48000		*	155.75	
		AUG 16-31 DRINK TOKENS					
				DIVOTS GRILLE			481.32 027063
9/05/19	01417	9/01/19 B2BSI638	201909 320-57200-48000		*	350.00	
		SOCIAL MEDIA ELITE					
				EZLINKS GOLF LLC			350.00 027064
9/05/19	01366	8/23/19 6159838	201909 350-57200-46100		*	2,144.45	
		GOLF CART LEASE					
		8/24/19 6163570	201909 390-57200-54600		*	652.34	
		TORO WORKMAN/PRO SWEEP					
				TCF NATIONAL BANK			2,796.79 027065
9/05/19	01281	9/01/19 092019	201909 390-57200-22500		*	500.00	
		CONSULTING SERVICES SEPT					
				THOMAS TRAMMELL			500.00 027066
9/05/19	01392	9/05/19 092019IC	201909 390-57200-46000		*	28.99	
		SANDBAGGY-EMPTY POLY SAND					
		9/05/19 092019IC	201909 320-57200-52600		*	29.97	
		DUNKIN DONUTS- EMPLOYEES					
				INES CAMPOS			58.96 027067
9/05/19	01324	8/16/19 8999AUG2	201908 320-57200-41000		*	104.00	
		CRICKET WIRELESS					
		8/16/19 8999AUG2	201908 320-57200-34100		*	12.99	
		AMAZON PRIME					
		8/16/19 8999AUG2	201908 320-57200-52600		*	48.15	
		PIZZA FOR EMPLOYEES					

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		8/16/19	8999AUG2 201908 320-57200-51000		*	104.46	
			EASY FOLDING EASEL				
		8/16/19	8999AUG2 201908 320-57200-46000		*	602.69	
			ENGRAVED SIGN				
		8/16/19	8999AUG2 201908 320-57200-51200		*	130.56	
			TURFGRASS TRAINING				
		8/16/19	8999AUG2 201908 320-57200-52600		*	89.33	
			LUNCH FOR MAINT-PUBLIX				
		8/16/19	8999AUG2 201908 300-13100-10000		*	276.80	
			STAMPS				
				REGIONS BANK			1,368.98 027068
9/12/19	00782	9/03/19	19789 201909 340-57200-51100		*	25.50	
			CLEANING				
		9/03/19	19789 201909 320-57200-51100		*	74.59	
			CLEANING				
				A LINEN CONNECTION			100.09 027069
9/12/19	00987	9/01/19	23535 201909 320-57200-48000		*	465.00	
			1/4 PAGE ADVERTISEMENT				
				BLUEWATER CREATIVE GROUP INC			465.00 027070
9/12/19	00065	9/02/19	07133100 201909 320-57200-34100		*	135.23	
			INTERNET				
				BRIGHT HOUSE NETWORKS			135.23 027071
9/12/19	01370	8/22/19	835161 201908 390-57200-47500		*	1,000.00	
			LANDSCAPE SUPPLIES				
		8/26/19	835165 201908 390-57200-47500		*	301.91	
			BED KNIFE/SCREWS SHIPPING				
				BRONSONS TURF & HORTICULTURE			1,301.91 027072
9/12/19	00279	8/26/19	BTR20-01 201908 320-57200-54000		*	200.00	
			LICENSES				
				CITY OF ROCKLEDGE			200.00 027073
9/12/19	01196	9/05/19	91926594 201909 350-57200-46300		*	118.13	
			SERVICED VEHICLE				
				E-Z-GO A TEXTRON COMPANY			118.13 027074
9/12/19	00030	8/27/19	6-719-92 201908 320-57200-42000		*	47.62	
			SHIPPING				
				FEDEX			47.62 027075
9/12/19	01326	8/28/19	4613694- 201908 390-57200-47100		*	827.74	
			ADAPTER/ACME THRD				
				FIS OUTDOOR			827.74 027076
				VIER --VIERA EAST-- HSMITH			

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 9/18/19 PAGE 9
 *** CHECK DATES 08/22/2019 - 09/18/2019 *** 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 #
9/12/19	00076	9/05/19 09052019	201908 300-13100-10500	UTILITIES	*	185.68	
				FLORIDA CITY GAS			185.68 027077
9/12/19	00587	8/23/19 584823	201908 390-57200-46100	GAS AND OIL	*	505.69	
		8/23/19 584824	201908 390-57200-46100	GAS AND OIL	*	1,317.34	
				GLOVER OIL COMPANY INC			1,823.03 027078
9/12/19	00564	8/30/19 46221	201908 390-57200-47300	GOLF TOPDRESSING	*	1,115.99	
				GOLF SPECIALTIES, INC.			1,115.99 027079
9/12/19	01372	9/20/19 25412709	201909 320-57200-34100	FINANCIAL SERVICES	*	93.12	
		9/20/19 25412709	201909 300-13100-10000	FINANCIAL SERVICES	*	93.11	
				GREAT AMERICA FINANCIAL SVCS			186.23 027080
9/12/19	01071	9/01/19 356	201909 310-57200-31700	DISSEMINATION AGENT SRVCS	*	83.33	
				GOVERNMENTAL MANAGEMENT SERVICES			83.33 027081
9/12/19	01392	9/06/19 09062019	201908 320-57200-51200	MILEAGE REIMBURSEMENT	*	17.33	
				INES CAMPOS			17.33 027082
9/12/19	00159	9/09/19 70174	201909 390-57200-46100	OIL FILTERS	*	50.76	
				ISLANDER GOLF SUPPLY, INC.			50.76 027083
9/12/19	01350	8/29/19 17303042	201909 350-57200-46100	GOLF BALL MACHINE PAYMNT	*	235.79	
		8/29/19 17303042	201909 300-13100-10000	FIRE BURGLARY ALARMS	*	511.54	
				MARLIN BUSINESS BANK			747.33 027084
9/12/19	01358	8/31/19 07184377	201908 390-57200-46000	HIGH AND LOW PRESSURE	*	26.86	
				NEXAIR, LLC			26.86 027085
9/12/19	00694	9/05/19 600379	201909 390-57200-46000	SUPPLIES	*	140.67	
				PRECISION SMALL ENGINE CO., INC.			140.67 027086

VIER --VIERA EAST-- HSMITH

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

RUN 9/18/19

PAGE 10

*** CHECK DATES 08/22/2019 - 09/18/2019 ***

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 #
9/12/19	01382	8/13/19 16413	201908 390-57200-47500	ECOPUS COMPLETE MICROS	*	172.52	
				PRO PLUS PRODUCTS, INC.			172.52 027087
9/12/19	01334	9/05/19 94298986	201909 390-57200-51100	LANDSCAPE SUPPLIES	*	281.87	
		9/09/19 94392089	201909 390-57200-47500	LIQUID HERBICIDE	*	1,363.50	
				SITE ONE LANDSCAPE SUPPLY			1,645.37 027088
9/12/19	01440	9/03/19 7	201908 320-57200-22400	DRUG TESTING	*	94.44	
				STEWART ROCKLEDGE HOSPITAL INC			94.44 027089
9/12/19	00130	8/31/19 22273463	201908 340-57200-51100	DROP/SHIP	*	92.14	
				SYSCO			92.14 027090
9/12/19	01366	8/29/19 6169370	201909 390-57200-54600	TORO REELMASTER PAYMENT	*	1,065.98	
				TCF NATIONAL BANK			1,065.98 027091
9/12/19	01421	8/31/19 0819-TR7	201908 300-13100-10000	INSURANCE	*	8.33	
		8/31/19 0819-TR7	201908 300-13100-10000	INSURANCE	*	33.33	
		8/31/19 0819-TR7	201908 390-57200-22000	INSURANCE	*	58.34	
				WAGEWORKS, INC.			100.00 027092
9/12/19	00117	8/26/19 40914300	201908 390-57200-46000	CARRIER FRAME/KIT BLADE	*	517.64	
		8/28/19 40914846	201908 390-57200-46000	SHIPPING TIRE	*	275.11	
		8/28/19 40914847	201908 390-57200-46000	CLIP KOHL	*	1.80	
				WESCOTURF INC.			794.55 027093
9/12/19	01397	9/15/19 683031	201909 350-57200-46100	GOLF CAR MONTHLY PAYMENT	*	97.00	
		9/15/19 683091	201909 350-57200-46100	GOLF CAR MONTHLY PAYMENT	*	164.00	
				YAMAHA MOTOR FINANCE CORP, USA			261.00 027094
9/13/19	01260	9/13/19 091319LB	201909 320-57200-51000	PUBLIX REIMB- WATER	*	117.14	

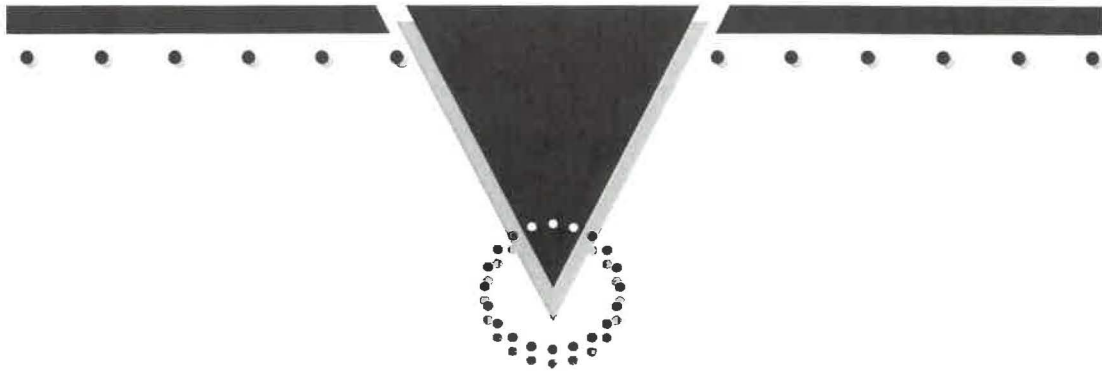
VIER --VIERA EAST-- HSMITH

PAGE 11

VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

VIER --VIERA EAST-- HSMITH

SECTION B



**Viera East
Community Development
District**

Unaudited Financial Reporting

August 31, 2019



Viera East
Community Development District
 Combined Balance Sheet
 August 31, 2019

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>					
Operating Account	\$419,057	\$6,702	---	\$188,906	\$614,665
Accounts Receivable	---	---	---	(\$279)	(\$279)
Rent Receivable	---	---	---	\$890	\$890
Due From Golf Course	\$13,127	\$2,057	---	---	\$15,183
Due From General Fund	---	\$652	---	\$70,465	\$71,117
Due From Capital Reserve	---	---	---	---	\$0
Due from Debt Service	\$12,378	---	---	\$44,743	\$57,121
Due from Other	---	---	---	\$2,864	\$2,864
Inventory - Pro Shop	---	---	---	\$96,258	\$96,258
<i>Investments:</i>					
State Board	---	\$242,402	---	---	\$242,402
Benefit Assessment- Series 2012	---	---	---	\$3,471	\$3,471
Reserve - Series 2012	---	---	---	\$280,466	\$280,466
Bond Service 2006	---	---	\$516,412	---	\$516,412
Bond Service 2012	---	---	---	\$0	\$0
Improvements (Net of Depreciation)	---	---	---	\$1,253,559	\$1,253,559
Prepaid Expenses- Debt	---	---	---	\$32,916	\$32,916
Prepaid Expenses- Operations	\$2,883	---	---	\$29,238	\$32,121
Total Assets	\$447,444	\$251,813	\$516,412	\$2,003,495	\$3,219,164
<i>Liabilities</i>					
Accounts Payable	\$582	---	---	\$8,253	\$8,835
Accrued Expenses	\$7,565	---	---	\$2,311	\$9,876
Deferred Revenue- Season Advance	---	---	---	\$50,940	\$50,940
Deferred Revenue- Special Assessments O&M	---	---	---	\$1,877	\$1,877
Deferred Revenue- Special Assessments Debt	---	---	---	\$57,561	\$57,561
Deposit-Divots Grill	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$12,378	\$13,127	\$25,504
Accrued Interest Payable	---	---	---	\$57,214	\$57,214
Accrued Principal Payable	---	---	---	---	\$0
Sales Tax Payable	---	---	---	\$6,085	\$6,085
Event Deposits	---	---	---	(\$12,314)	(\$12,314)
Due to Golf Course	\$70,465	---	\$44,743	---	\$115,208
Due to Capital Reserve	\$652	---	---	\$2,057	\$2,709
Accrued Payroll Payable	\$9,196	---	---	\$20,295	\$29,492
Bonds Payable - Series 2012	---	---	---	\$3,700,000	\$3,700,000
Bond Discount	---	---	---	(\$18,220)	(\$18,220)
Deferred Loss	---	---	---	(\$187,085)	(\$187,085)
<i>Fund Equity</i>					
Net Assets	---	---	---	(\$1,700,605)	(\$1,700,605)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$2,883	---	---	---	\$2,883
Unassigned	\$180,101	---	---	---	\$180,101
Assigned- Capital Reserve Fund	---	\$251,813	---	---	\$251,813
Restricted for Debt Service	---	---	\$459,291	---	\$459,291
Total Liabilities, Fund Equity, Other	\$447,444	\$251,813	\$516,412	\$2,003,495	\$3,219,164

TABLE OF CONTENTS

1	<u>Balance Sheet</u>
2-4	<u>General Fund Income Statement</u>
5	<u>Capital Reserve Income Statement</u>
6	<u>Capital Reserve Check Register</u>
7	<u>Debt Service Income Statement</u>
8-11	<u>Golf Course Income Statement</u>
12-13	<u>Month by Month- General Fund</u>
14-16	<u>Month by Month- Golf Course</u>
17	<u>Month by Month- Proshop</u>
18	<u>Long Term Debt Report</u>
19	<u>FY2019 Tax Receipt Schedule</u>

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures For Period Ending August 31, 2019

	Adopted Budget	Prorated Budget 8/31/19	Actual 8/31/19	Variance
<u>Revenues</u>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$51,590	\$51,590	\$0
Interest Income	\$100	\$92	\$10	(\$82)
Total Revenues	\$864,536	\$859,838	\$859,757	(\$81)
<u>Administrative Expenditures</u>				
Supervisors Fees	\$30,195	\$27,679	\$27,415	\$264
Engineering Fees	\$5,000	\$4,583	\$11,435	(\$6,852)
Attorney's Fees	\$5,000	\$4,583	\$650	\$3,934
Dissemination	\$1,000	\$917	\$917	\$0
Trustee Fees	\$5,600	\$5,133	\$5,591	(\$457)
Annual Audit	\$6,500	\$5,958	\$5,564	\$395
Collection Agent	\$2,500	\$2,292	\$2,292	(\$0)
Management Fees	\$100,440	\$92,070	\$92,070	\$0
Postage	\$1,500	\$1,375	\$4,867	(\$3,492)
Printing & Binding	\$2,500	\$2,292	\$1,212	\$1,080
Insurance- Liability	\$7,293	\$6,685	\$5,757	\$929
Legal Advertising	\$2,500	\$2,292	\$196	\$2,096
Other Current Charges	\$1,500	\$1,375	\$962	\$413
Office Supplies	\$3,000	\$2,750	\$234	\$2,516
Dues & Licenses	\$175	\$160	\$160	\$1
Information Technology	\$3,400	\$3,117	\$3,117	\$0
Total Administrative	\$178,103	\$163,261	\$162,436	\$826

Viera East

Community Development District

General Fund Statement of Revenues & Expenditures For Period Ending August 31, 2019

	Adopted Budget	Prorated Budget 8/31/19	Actual 8/31/19	Variance
<u>Operating Expenditures</u>				
Salaries	\$136,662	\$125,274	\$126,909	(\$1,635)
Administrative Fee	\$1,463	\$1,341	\$1,423	(\$82)
FICA Expense	\$10,455	\$9,584	\$9,549	\$35
Employee Insurance	\$8,893	\$8,152	\$7,487	\$665
Workers Compensation	\$2,679	\$2,456	\$4,076	(\$1,620)
Unemployment	\$853	\$782	\$954	(\$172)
Other Contractual	\$5,000	\$4,583	\$6,038	(\$1,455)
Training	\$500	\$458	\$0	\$458
Uniforms	\$500	\$458	\$0	\$458
Total Operating	\$167,005	\$153,088	\$156,435	(\$3,347)
<u>Maintenance Expenditures</u>				
Canal Maintenance	\$14,000	\$12,833	\$2,936	\$9,898
Lake Bank Restoration	\$60,000	\$55,000	\$0	\$55,000
Environmental Services	\$20,000	\$18,333	\$23,400	(\$5,067)
Water Management System	\$99,000	\$90,750	\$87,379	\$3,371
Control Burns	\$15,000	\$13,750	\$0	\$13,750
Contingencies	\$9,000	\$8,250	\$894	\$7,356
Fire Line Maintenance	\$5,000	\$4,583	\$1,502	\$3,081
Basin Repair	\$4,000	\$3,667	\$5,408	(\$1,741)
Total Maintenance	\$226,000	\$207,167	\$121,519	\$85,648

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures For Period Ending August 31, 2019

	Adopted Budget	Prorated Budget 8/31/19	Actual 8/31/19	Variance
<u><i>Grounds Maintenance Expenditures</i></u>				
Salaries	\$147,875	\$135,552	\$120,683	\$14,869
Administrative Fees	\$3,454	\$3,166	\$3,151	\$15
FICA	\$11,312	\$10,369	\$8,250	\$2,120
Health Insurance	\$30,559	\$28,012	\$11,865	\$16,147
Workers Compensation	\$2,898	\$2,657	\$3,099	(\$442)
Unemployment	\$2,120	\$1,943	\$1,856	\$87
Telephone	\$4,500	\$4,125	\$4,605	(\$480)
Utilities	\$7,700	\$7,058	\$4,494	\$2,564
Property Appraiser	\$1,990	\$1,824	\$1,986	(\$162)
Insurance	\$1,447	\$1,326	\$1,483	(\$157)
Repairs	\$12,000	\$11,000	\$21,574	(\$10,574)
Fuel	\$7,500	\$6,875	\$14,182	(\$7,307)
Park Maintenance	\$3,000	\$2,750	\$2,304	\$446
Sidewalk Maintenance	\$5,000	\$4,583	\$198	\$4,385
Chemicals	\$5,000	\$4,583	\$1,802	\$2,782
Contingencies	\$5,000	\$4,583	\$5,471	(\$888)
Refuse	\$8,000	\$7,333	\$5,097	\$2,237
Office Supplies	\$750	\$688	\$919	(\$231)
Uniforms	\$3,000	\$2,750	\$2,451	\$299
Fire Alarm System	\$4,000	\$3,667	\$3,045	\$621
Rain Bird Pump System	\$18,500	\$16,958	\$25,743	(\$8,784)
Maintenance Reserve - Transfer Out	\$7,823	\$7,171	\$7,171	(\$0)
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$94,484	(\$94,484)
Total Grounds Maintenance	\$293,428	\$268,975	\$345,913	(\$76,938)
Total Expenditures	\$864,536	\$792,491	\$786,303	\$6,189
Excess Revenue/(Expenditures)	\$0		\$73,454	
Beginning Fund Balance	\$0		\$285,530	
Ending Fund Balance	\$0		\$358,984	

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2019

	Adopted Budget	Prorated Budget 8/31/19	Actual 8/31/19	Variance
<u>Revenues</u>				
Interest Income	\$250	\$229	\$5,823	\$5,594
Reserve Funding - Transfer In (General)	\$7,823	\$7,171	\$7,171	\$0
Reserve Funding - Transfer In (Golf)	\$20,468	\$18,763	\$34,228	\$15,465
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$94,484	\$94,484
Total Revenues	\$28,541	\$26,162	\$141,705	\$115,543
<u>Expenditures</u>				
Capital Outlay	\$100,000	\$43,869	\$43,869	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$43,869	\$43,869	\$0
Excess Revenues/(Expenditures)	(\$96,459)		\$97,837	
Beginning Fund Balance	\$283,792		\$153,977	
Ending Fund Balance	\$187,332		\$251,813	

Viera East Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending August 31, 2019

Check Date	Vendor	Detail	Amount
<u>Capital Outlay</u>			
<i>FY2019</i>			
2/12/19	Barnett Fronczak Barlow	Initial Architect Payment	\$ 1,000.00
3/7/19	Gray's Ornamentals Inc	Landscaping	\$ 1,460.00
4/11/19	Landscape Depot of Brevard Inc	Landscaping	\$ 3,949.75
4/18/19	Aqua Turf International	Irrigation GC & Entry	\$ 5,000.00
4/30/19	Golf Specialties, INC	Golf Supplies	\$ 2,222.88
5/2/19	Regions	Wire Fee	\$ 36.00
5/8/19	St. Johns Turf Care	Turf brush with controller	\$ 5,549.99
5/16/19	Golf Specialties, INC	Golf Supplies	\$ 2,853.39
5/30/19	Regions	Wire Fee	\$ 45.00
6/7/19	Regions	Wire Fee	\$ 15.00
6/7/19	Barnett Fronczak Barlow	Architect Services	\$ 20,670.82
7/8/19	Pike Creek Turf Inc	Landscaping #18	\$ 1,050.84
7/19/19	Regions	Wire Fee	\$ 15.00
Total			\$ 43,868.67

Viera East
Community Development District
Debt Service Fund
Statement of Revenues & Expenditures
For Period Ending August 31, 2019

	Adopted Budget	Prorated Budget 8/31/19	Actual 8/31/19	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$92	\$3,070	\$2,979
Total Revenues	\$2,423,270	\$2,423,262	\$2,426,240	\$2,979
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$239,631	\$239,631	\$239,631	\$0
Interest-5/1	\$239,631	\$239,631	\$239,631	(\$0)
Principal-5/1	\$1,910,000	\$1,910,000	\$1,910,000	\$0
Other Debt Service Costs	\$46,873	\$46,873	\$46,745	\$128
Total Expenditures	\$2,436,135	\$2,436,135	\$2,436,007	\$128
Excess Revenues/(Expenditures)	(\$12,865)		(\$9,767)	
Beginning Fund Balance	\$466,966		\$469,058	
Ending Fund Balance	\$454,101		\$459,291	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending August 31, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,750	1,385	2,467	(1,082)	35,493	32,995	2,498
Member Rounds	10,000	263	710	(447)	6,702	9,495	(2,793)
Comp Rounds	3,500	122	249	(127)	2,856	3,323	(467)
EZ Links	3,000	110	213	(103)	3,137	2,782	355
GolfNow	2,000	58	142	(84)	1,475	1,899	(424)
Total Memberships	60	1	-	1	67	60	7
<i>Revenue per Round</i>							
Paid Rounds	\$38	\$29	\$32	(\$2)	\$34	\$38	(\$3)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,308,290	\$40,646	\$78,497	(\$37,852)	\$1,215,284	\$1,239,605	(\$24,321)
Gift Cards - Sales	\$25,000	\$58	\$1,500	(\$1,443)	\$10,971	\$23,688	(\$12,716)
Gift Cards - Usage	(\$25,000)	(\$535)	(\$1,500)	\$965	(\$14,635)	(\$23,688)	\$9,053
Season Advance/Trail Fees	\$210,000	\$10,259	\$12,600	(\$2,341)	\$189,193	\$198,975	(\$9,782)
Associate Memberships	\$42,000	\$1,106	\$2,520	(\$1,414)	\$33,733	\$39,795	(\$6,062)
Driving Range	\$80,000	\$1,331	\$4,800	(\$3,469)	\$61,025	\$75,800	(\$14,775)
Golf Lessons	\$2,100	\$175	\$126	\$49	\$1,925	\$1,990	(\$65)
Merchandise Sales	\$115,000	\$5,083	\$6,900	(\$1,817)	\$118,409	\$108,963	\$9,446
Restaurant	\$20,000	\$741	\$1,200	(\$459)	\$21,822	\$18,950	\$2,872
Special Assessments - Operations	\$22,527	\$1,877	\$1,879	(\$2)	\$20,650	\$20,648	\$2
Miscellaneous Income	\$15,000	\$207	\$1,251	(\$1,044)	\$22,927	\$13,749	\$9,178
Total Revenues	\$1,814,917	\$60,947	\$109,773	(\$48,827)	\$1,681,304	\$1,718,474	(\$37,170)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,073	\$1,251	\$178	\$11,054	\$13,749	\$2,695
Telephone/Internet	\$5,500	\$393	\$459	\$66	\$4,874	\$5,041	\$167
Postage	\$450	\$141	\$38	(\$104)	\$1,705	\$412	(\$1,293)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$691	\$917	\$226
Utilities	\$5,000	\$379	\$417	\$38	\$5,094	\$4,583	(\$511)
Repairs & Maintenance	\$7,000	\$719	\$584	(\$135)	\$9,623	\$6,416	(\$3,207)
Advertising	\$45,000	\$4,716	\$3,753	(\$963)	\$37,047	\$41,247	\$4,200
Bank Charges	\$30,500	\$2,125	\$2,544	\$419	\$35,285	\$27,956	(\$7,329)
Office Supplies	\$1,500	\$377	\$125	(\$252)	\$4,886	\$1,375	(\$3,511)
Operating Supplies	\$8,500	\$224	\$709	\$485	\$4,387	\$7,791	\$3,405
Dues, Licenses & Subscriptions	\$2,500	\$400	\$209	(\$192)	\$8,427	\$2,292	(\$6,135)
Drug Testing - All Departments	\$200	\$189	\$17	(\$172)	\$517	\$183	(\$333)
Training, Education & Employee Relations	\$2,500	\$285	\$209	(\$77)	\$3,370	\$2,292	(\$1,078)
Contractual Security	\$5,000	\$418	\$417	(\$1)	\$1,713	\$4,583	\$2,870
IT Services	\$3,000	\$95	\$250	\$155	\$3,747	\$2,750	(\$997)
Total Golf Course Expenditures	\$132,650	\$11,535	\$11,063	(\$471)	\$132,419	\$121,587	(\$10,832)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending August 31, 2019

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,680	\$869	\$687	(\$182)	\$9,547	\$9,191	(\$355)
Pest Control	\$1,800	\$95	\$128	\$33	\$1,035	\$1,709	\$674
Equipment Lease	\$1,100	\$96	\$78	(\$18)	\$939	\$1,044	\$105
Total Restaurant Expenditures	\$12,580	\$1,060	\$893	(\$167)	\$11,521	\$11,945	\$423
<i>Golf Operation Expenditures</i>							
Salaries	\$233,200	\$12,011	\$19,433	\$7,421	\$187,741	\$213,758	\$26,017
Administrative Fee	\$16,543	\$1,650	\$1,379	(\$272)	\$16,537	\$15,164	(\$1,374)
FICA Expense	\$18,280	\$919	\$1,523	\$604	\$14,873	\$16,756	\$1,883
Health Insurance	\$506	\$31	\$42	\$11	\$598	\$464	(\$134)
Workers Compensation	\$4,684	\$328	\$390	\$62	\$5,108	\$4,293	(\$814)
Unemployment	\$10,726	\$456	\$894	\$438	\$8,165	\$9,832	\$1,666
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Utilities	\$20,500	\$1,668	\$1,708	\$40	\$20,223	\$18,792	(\$1,431)
Repairs	\$250	\$0	\$21	\$21	\$525	\$229	(\$296)
Pest Control	\$1,800	\$95	\$150	\$55	\$1,098	\$1,650	\$552
Supplies	\$3,000	\$610	\$250	(\$360)	\$12,758	\$2,750	(\$10,008)
Uniforms	\$1,500	\$0	\$125	\$125	\$481	\$1,375	\$894
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$26	\$1,833	\$1,808
Fuel	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Cart Lease	\$46,500	\$3,763	\$3,875	\$112	\$41,779	\$42,625	\$846
Cart Maintenance	\$4,000	\$108	\$333	\$226	\$3,242	\$3,667	\$425
Driving Range	\$10,000	\$782	\$833	\$51	\$4,488	\$9,167	\$4,679
Total Golf Operation Expenditures	\$374,489	\$22,421	\$31,206	\$8,786	\$317,642	\$343,271	\$25,629
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$4,555	\$6,417	\$1,861	\$77,544	\$70,583	(\$6,961)
Total Merchandise Sales	\$77,000	\$4,555	\$6,417	\$1,861	\$77,544	\$70,583	(\$6,961)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending August 31, 2019

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Golf Course Maintenance							
Salaries	\$400,000	\$34,181	\$33,333	(\$847)	\$389,324	\$366,667	(\$22,658)
Administrative Fees	\$12,000	\$916	\$1,000	\$84	\$9,955	\$11,000	\$1,045
FICA Expense	\$30,600	\$2,539	\$2,550	\$11	\$28,042	\$28,050	\$8
Employee Insurance	\$52,157	\$1,355	\$4,346	\$2,991	\$42,972	\$47,811	\$4,839
Workers Compensation	\$7,840	\$932	\$653	(\$278)	\$10,418	\$7,187	(\$3,231)
Unemployment	\$7,000	\$312	\$583	\$271	\$6,834	\$6,417	(\$418)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$385	\$385
Consulting Fees	\$6,000	\$500	\$500	\$0	\$5,500	\$5,500	\$0
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$814	\$3,667	\$2,853
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$2,292	\$2,292
Utilities/Water	\$26,200	\$2,330	\$2,183	(\$147)	\$25,232	\$24,017	(\$1,215)
Repairs	\$42,000	\$3,194	\$3,500	\$306	\$41,193	\$38,500	(\$2,693)
Fuel & Oil	\$45,000	\$3,055	\$3,750	\$695	\$32,739	\$41,250	\$8,511
Pest Control	\$1,500	\$77	\$125	\$48	\$827	\$1,375	\$548
Irrigation/Drainage	\$34,000	\$2,965	\$2,833	(\$132)	\$29,490	\$31,167	\$1,677
Sand and Topsoil	\$17,500	\$1,116	\$1,458	\$342	\$19,799	\$16,042	(\$3,757)
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$4,401	\$6,417	\$2,016
Fertilizer	\$130,000	\$9,987	\$10,833	\$847	\$114,770	\$119,167	\$4,397
Seed/Sod	\$14,000	\$314	\$1,167	\$853	\$12,148	\$12,833	\$685
Trash Removal	\$2,000	\$138	\$167	\$28	\$1,432	\$1,833	\$401
Contingency	\$6,000	\$0	\$500	\$500	\$4,522	\$5,500	\$978
First Aid	\$600	\$165	\$50	(\$115)	\$734	\$550	(\$184)
Office Supplies	\$500	\$0	\$42	\$42	\$854	\$458	(\$396)
Operating Supplies	\$18,000	\$0	\$1,500	\$1,500	\$5,378	\$16,500	\$11,122
Training	\$500	\$445	\$42	(\$403)	\$1,439	\$458	(\$981)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$84	\$1,375	\$1,291
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$917	\$917
Uniforms	\$10,500	\$756	\$875	\$119	\$7,574	\$9,625	\$2,051
Equipment Rental	\$2,500	\$0	\$208	\$208	\$414	\$2,292	\$1,877
Equipment Lease	\$160,000	\$12,579	\$13,333	\$754	\$148,146	\$146,667	(\$1,479)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Total Golf Course Maintenance	\$1,043,317	\$77,855	\$86,943	\$9,088	\$945,035	\$956,374	\$11,339

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending August 31, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,375	\$1,375
Arbitrage	\$600	\$0	\$50	\$50	\$450	\$550	\$100
Dissemination	\$1,000	\$83	\$83	\$0	\$917	\$917	\$0
Trustee Fees	\$3,750	\$361	\$313	(\$48)	\$3,728	\$3,438	(\$291)
Annual Audit	\$1,500	\$45	\$125	\$80	\$1,295	\$1,375	\$80
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$51,590	\$51,590	\$0
Insurance	\$75,000	\$5,390	\$6,250	\$860	\$59,429	\$68,750	\$9,321
Property Taxes	\$7,500	\$1,185	\$625	(\$560)	\$11,868	\$6,875	(\$4,993)
Total Administrative Expenditures	\$147,130	\$11,754	\$12,261	\$507	\$129,277	\$134,869	\$5,592
 Renewal & Replacement	 \$20,468	 \$2,513	 \$1,706	 (\$807)	 \$34,228	 \$18,763	 (\$15,465)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$20,468	\$2,513	\$1,706	(\$807)	\$34,228	\$18,763	(\$15,465)
Total Revenues	\$1,814,917	\$60,947	\$109,773	(\$48,827)	\$1,681,304	\$1,718,474	(\$37,170)
Total Expenditures	\$1,807,635	\$131,692	\$150,489	\$18,797	\$1,647,666	\$1,657,392	\$9,726
Operating Income (Loss)	\$7,283	(\$70,745)	(\$40,716)	(\$30,030)	\$33,638	\$61,082	(\$27,444)
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$61,715	\$46,530	\$15,185	\$518,134	\$511,825	\$6,309
Interest Income	\$1,000	\$70	\$83	(\$13)	\$920	\$917	\$3
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$171,638)	(\$14,303)	(\$14,303)	(\$0)	(\$157,334)	(\$157,334)	(\$0)
Principal Expense	(\$395,000)	(\$32,917)	(\$32,917)	(\$0)	(\$362,083)	(\$362,083)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$7,283)	\$14,565	(\$607)	\$15,172	(\$364)	(\$6,676)	\$6,312
Change In Net Assets	\$0	(\$56,180)	(\$41,323)	(\$14,858)	\$33,274	\$54,407	(\$21,132)
Beginning Net Assets	\$0	----	----	----	(\$1,733,879)	----	----
Ending Net Assets	\$0	----	----	----	(\$1,700,605)	----	----

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$234,901	\$458,724	\$24,824	\$14,266	\$5,344	\$30,006	\$27,063	\$6,716	\$6,312	\$0	\$0	\$808,157
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$51,590
Interest Income	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
Total Revenues	\$4,690	\$239,591	\$463,414	\$29,523	\$18,956	\$10,034	\$34,696	\$31,753	\$11,406	\$11,002	\$4,690	\$0	\$859,757
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,297	\$2,635	\$2,066	\$1,372	\$2,534	\$2,534	\$1,837	\$3,801	\$2,315	\$2,547	\$3,476	\$0	\$27,415
Engineering Fees	\$0	\$0	\$0	\$588	\$0	\$0	\$0	\$0	\$10,848	\$0	\$0	\$0	\$11,435
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$650	\$0	\$0	\$0	\$650
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$917
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$543	\$543	\$543	\$543	\$543	\$543	\$0	\$5,591
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$147	\$0	\$5,564
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$2,292
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$92,070
Postage	\$104	\$119	\$43	\$24	\$34	\$43	\$31	\$78	\$42	\$62	\$4,286	\$0	\$4,867
Printing & Binding	\$65	\$36	\$73	\$54	\$94	\$41	\$47	\$48	\$153	\$338	\$263	\$0	\$1,212
Insurance- Liability	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$0	\$5,757
Legal Advertising	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196
Other Current Charges	\$82	\$56	\$89	\$22	\$30	\$46	\$40	\$402	\$38	\$43	\$113	\$0	\$962
Office Supplies	\$20	\$20	\$0	\$46	\$20	\$0	\$20	\$25	\$20	\$22	\$40	\$0	\$234
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$160
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$3,117
Total Administrative	\$13,060	\$13,553	\$12,762	\$12,597	\$13,204	\$13,232	\$12,543	\$14,921	\$24,632	\$13,580	\$18,351	\$0	\$162,436
<i>Operating Expenditures</i>													
Salaries	\$11,601	\$10,600	\$12,851	\$11,720	\$10,603	\$11,730	\$11,348	\$11,610	\$11,669	\$11,432	\$11,745	\$0	\$126,909
Administration Fee	\$125	\$117	\$142	\$129	\$117	\$129	\$125	\$129	\$137	\$134	\$137	\$0	\$1,423
FICA Expense	\$870	\$803	\$963	\$876	\$793	\$877	\$1,225	\$492	\$916	\$855	\$878	\$0	\$9,549
Health Insurance	\$701	\$886	\$592	\$624	\$796	\$648	\$648	\$648	\$648	\$648	\$648	\$0	\$7,487
Workers Compensation	\$289	\$290	\$351	\$320	\$290	\$321	\$449	\$563	\$570	\$312	\$321	\$0	\$4,076
Unemployment	\$0	\$0	\$0	\$699	\$26	\$141	(\$54)	\$142	\$0	\$0	\$0	\$0	\$954
Other Contractual	\$577	\$941	\$262	\$631	\$606	\$596	\$596	\$471	\$507	\$272	\$582	\$0	\$6,038
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$14,164	\$13,636	\$15,161	\$15,000	\$13,231	\$14,442	\$14,337	\$14,054	\$14,447	\$13,652	\$14,312	\$0	\$156,435

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$2,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,936
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$1,120	\$6,686	\$3,640	\$0	\$400	\$0	\$144	\$0	\$0	\$575	\$10,836	\$0	\$23,400
Water Management System	\$7,565	\$7,565	\$8,875	\$7,765	\$7,565	\$8,211	\$7,565	\$7,765	\$8,675	\$8,265	\$7,564	\$0	\$87,379
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$223	\$223	\$223	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$894
Fire Line Maintenance	\$952	\$0	\$0	\$0	\$225	\$0	\$0	\$325	\$0	\$0	\$0	\$0	\$1,502
Basin Repair	\$0	\$0	\$0	\$455	\$0	\$0	\$0	\$0	\$0	\$0	\$4,953	\$0	\$5,408
Total Maintenance	\$9,860	\$14,474	\$12,738	\$11,380	\$8,190	\$8,211	\$7,709	\$8,090	\$8,675	\$8,840	\$23,352	\$0	\$121,519
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,763	\$9,993	\$12,103	\$11,359	\$10,155	\$11,174	\$10,878	\$11,134	\$11,125	\$10,687	\$11,312	\$0	\$120,683
Administrative Fees	\$271	\$259	\$315	\$287	\$260	\$287	\$278	\$287	\$305	\$296	\$305	\$0	\$3,151
FICA	\$772	\$738	\$862	\$850	\$754	\$829	\$451	\$834	\$527	\$793	\$840	\$0	\$8,250
Health Insurance	\$827	\$638	\$915	\$1,328	\$1,486	\$426	\$1,230	\$1,223	\$1,264	\$1,264	\$1,264	\$0	\$11,865
Workers Compensation	\$293	\$273	\$331	\$226	\$277	\$305	\$186	\$304	\$303	\$292	\$309	\$0	\$3,099
Unemployment	\$20	\$19	\$23	\$754	\$494	\$333	\$14	\$92	\$64	\$21	\$22	\$0	\$1,856
Telephone	\$425	\$377	\$318	\$414	\$414	\$449	\$415	\$415	\$418	\$422	\$539	\$0	\$4,605
Utilities	\$406	\$379	\$373	\$326	\$352	\$383	\$383	\$480	\$598	\$390	\$423	\$0	\$4,494
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance- Property	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$0	\$1,483
Repairs	\$3,185	\$2,510	\$932	\$1,931	\$6,286	\$1,312	\$2,245	\$1,307	\$590	\$270	\$1,006	\$0	\$21,574
Fuel	\$1,347	\$918	\$1,688	\$1,116	\$1,038	\$630	\$2,003	\$2,101	\$663	\$2,071	\$607	\$0	\$14,182
Park Maintenance	\$142	\$693	\$300	\$31	\$18	\$306	\$163	\$163	\$155	\$163	\$171	\$0	\$2,304
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$198	\$0	\$0	\$198
Chemicals	\$244	\$0	\$0	\$0	\$300	\$223	\$0	\$253	\$0	\$782	\$0	\$0	\$1,802
Contingencies	\$0	\$5,346	\$37	\$0	\$0	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$5,471
Refuse	\$720	\$480	\$480	\$960	\$480	\$480	\$240	\$240	\$480	\$240	\$297	\$0	\$5,097
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$158	\$48	\$0	\$675	\$38	\$0	\$0	\$919
Uniforms	\$250	\$260	\$0	\$450	\$200	\$200	\$250	\$200	\$150	\$250	\$239	\$0	\$2,451
Fire Alarm System	\$129	\$129	\$137	\$0	\$139	\$139	\$1,273	\$171	\$759	\$171	\$0	\$0	\$3,045
Rain Bird Pump System	\$2,298	\$2,298	\$0	\$5,057	\$2,298	\$2,298	\$2,299	\$2,298	\$2,298	\$2,299	\$2,298	\$0	\$25,743
Maintenance Reserve- Transfer Out	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$0	\$7,171
Maintenance Reserve- Transfer Out (PY Excess)	\$94,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,484
Total Grounds Maintenance	\$117,363	\$26,097	\$21,587	\$25,875	\$25,738	\$20,719	\$23,143	\$22,289	\$21,250	\$21,432	\$20,418	\$0	\$345,913
Total Expenditures	\$154,448	\$67,760	\$62,248	\$64,852	\$60,363	\$56,604	\$57,732	\$59,354	\$69,005	\$57,504	\$76,433	\$0	\$786,303
Excess Revenue/(Expenditures)	(\$149,758)	\$171,831	\$401,166	(\$35,329)	(\$41,407)	(\$46,570)	(\$23,035)	(\$27,601)	(\$57,599)	(\$46,502)	(\$71,743)	\$0	\$73,454

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	2,987	3,054	2,750	3,346	3,741	4,496	4,472	3,601	3,158	2,503	1,385	0	35,493
Member Rounds	597	640	645	761	676	793	741	598	498	490	263	0	6,702
Comp Rounds	241	289	333	336	246	317	348	251	201	172	122	0	2,856
EZ Links	325	401	358	332	251	384	256	312	203	205	110	0	3,137
GolfNow	149	183	265	152	128	150	151	84	51	104	58	0	1,475
<i>Revenue per Round</i>													
Paid Rounds	\$32	\$37	\$40	\$40	\$41	\$38	\$31	\$27	\$28	\$28	\$29	\$0	\$372
<i>Revenues:</i>													
Greens Fees	\$96,077	\$111,965	\$109,258	\$133,011	\$153,726	\$173,044	\$139,476	\$98,053	\$89,869	\$70,159	\$40,646	\$0	\$1,215,284
Gift Cards - Sales	\$743	\$1,251	\$3,602	\$584	\$405	\$823	\$1,235	\$919	\$760	\$593	\$58	\$0	\$10,971
Gift Cards - Usage	(\$963)	(\$489)	(\$1,780)	(\$3,065)	(\$1,996)	(\$1,660)	(\$1,549)	(\$543)	(\$1,217)	(\$837)	(\$535)	\$0	(\$14,635)
Season Advance/Trail Fees	\$15,428	\$19,567	\$18,164	\$21,059	\$20,417	\$20,247	\$17,052	\$14,908	\$17,857	\$14,236	\$10,259	\$0	\$189,193
Associate Memberships	\$3,476	\$3,397	\$2,844	\$6,241	\$4,345	\$3,713	\$3,950	\$1,817	\$1,659	\$1,185	\$1,106	\$0	\$33,733
Driving Range	\$5,109	\$5,514	\$5,973	\$6,235	\$7,476	\$8,814	\$6,122	\$5,482	\$4,626	\$4,344	\$1,331	\$0	\$61,025
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$1,925
Merchandise Sales	\$9,560	\$9,648	\$12,429	\$9,043	\$11,368	\$12,811	\$17,677	\$14,151	\$7,513	\$9,125	\$5,083	\$0	\$118,409
Restaurant	\$1,889	\$2,185	\$5,199	\$2,184	\$1,977	\$2,868	\$818	\$1,414	\$1,456	\$1,091	\$741	\$0	\$21,822
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$20,650
Miscellaneous Income	\$969	\$1,103	\$968	\$5,307	\$2,773	\$4,993	\$3,052	\$1,598	\$1,070	\$887	\$207	\$0	\$22,927
Total Revenues	\$134,341	\$156,193	\$158,710	\$182,651	\$202,542	\$227,705	\$189,885	\$139,850	\$125,646	\$102,834	\$60,947	\$0	\$1,681,304
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$513	\$1,132	\$764	\$1,225	\$970	\$408	\$772	\$1,442	\$1,313	\$1,441	\$1,073	\$0	\$11,054
Telephone/Internet	\$403	\$300	\$519	\$168	\$412	\$943	\$104	\$729	\$511	\$393	\$393	\$0	\$4,874
Postage	\$152	\$257	\$0	\$313	\$21	\$324	\$47	\$345	\$0	\$107	\$141	\$0	\$1,705
Printing & Binding	\$0	\$409	\$0	\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$691
Utilities	\$368	\$397	\$281	\$681	\$477	\$791	\$387	\$486	\$146	\$700	\$379	\$0	\$5,094
Repairs & Maintenance	\$373	\$375	\$0	\$1,043	\$519	\$723	\$968	\$818	\$3,437	\$648	\$719	\$0	\$9,623
Advertising	\$4,843	\$3,044	\$4,819	\$3,841	\$2,765	\$2,507	\$3,901	\$2,622	\$2,464	\$1,523	\$4,716	\$0	\$37,047
Bank Charges	\$2,073	\$2,748	\$2,948	\$3,162	\$4,032	\$3,494	\$4,008	\$4,071	\$4,203	\$2,420	\$2,125	\$0	\$35,285
Office Supplies	\$1,074	\$752	\$612	\$857	\$84	\$212	\$521	\$245	\$0	\$153	\$377	\$0	\$4,886
Operating Supplies	\$427	\$811	\$406	\$717	\$235	\$144	\$433	\$251	\$592	\$148	\$224	\$0	\$4,387
Dues, Licenses & Subscriptions	\$663	\$13	\$585	\$0	\$4,317	\$380	\$315	\$350	\$536	\$867	\$400	\$0	\$8,427
Drug Testing - All Departments	\$0	\$0	\$92	\$0	\$47	\$0	\$47	\$142	\$0	\$0	\$189	\$0	\$517
Training Education & Employee Relations	\$0	\$468	\$815	\$112	\$20	\$167	\$0	\$783	\$719	\$0	\$285	\$0	\$3,370
Contractual Security	\$169	\$112	\$112	\$112	\$112	\$112	\$112	\$74	\$112	\$266	\$418	\$0	\$1,713
IT Services	\$340	\$0	\$0	\$2,500	\$0	\$0	\$95	\$287	\$285	\$145	\$95	\$0	\$3,747
Total Golf Course Expenditures	\$11,399	\$10,818	\$11,954	\$15,013	\$14,011	\$10,205	\$11,711	\$12,643	\$14,319	\$8,813	\$11,535	\$0	\$132,419
<i>Restaurant Expenditures:</i>													
Utilities	\$863	\$814	\$645	\$1,130	\$888	\$1,011	\$509	\$1,000	\$940	\$879	\$869	\$0	\$9,547
Pest Control	\$91	\$91	\$91	\$91	\$95	\$95	\$95	\$95	\$99	\$95	\$95	\$0	\$1,035
Equipment Lease	\$94	\$94	\$94	\$94	\$92	\$94	\$94	\$0	\$94	\$94	\$96	\$0	\$939
Total Restaurant Expenditures	\$1,048	\$999	\$831	\$1,315	\$1,075	\$1,200	\$698	\$1,095	\$1,133	\$1,068	\$1,060	\$0	\$11,521

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Golf Operations:</u>													
Salaries	\$17,491	\$16,181	\$18,525	\$18,670	\$14,506	\$19,605	\$19,356	\$18,226	\$16,997	\$16,173	\$12,011	\$0	\$187,741
Administrative Fee	\$1,320	\$1,338	\$1,625	\$1,482	\$1,290	\$1,534	\$1,507	\$1,557	\$1,650	\$1,583	\$1,650	\$0	\$16,537
FICA Expense	\$1,338	\$1,238	\$1,918	\$1,428	\$1,110	\$1,500	\$1,481	\$1,387	\$1,318	\$1,237	\$919	\$0	\$14,873
Health Insurance	\$38	\$38	\$38	\$38	\$38	\$54	\$36	\$203	\$15	\$67	\$31	\$0	\$598
Workers Compensation	\$478	\$442	\$696	\$510	\$396	\$536	\$529	\$286	\$465	\$442	\$328	\$0	\$5,108
Unemployment	\$559	\$512	\$500	\$1,188	\$841	\$913	\$825	\$848	\$783	\$740	\$456	\$0	\$8,165
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,575	\$1,666	\$1,678	\$2,197	\$1,768	\$2,471	\$1,662	\$2,165	\$1,658	\$1,716	\$1,668	\$0	\$20,223
Repairs	\$0	\$525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525
Pest Control	\$158	\$91	\$91	\$91	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$1,098
Supplies	\$2,066	\$749	\$1,847	\$1,386	\$945	\$581	\$1,959	\$1,122	\$702	\$791	\$610	\$0	\$12,758
Uniforms	\$173	\$0	\$58	\$0	\$72	\$0	\$178	\$0	\$0	\$0	\$0	\$0	\$481
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$26
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$3,786	\$3,965	\$3,920	\$3,559	\$3,750	\$3,972	\$4,023	\$3,632	\$3,846	\$3,564	\$3,763	\$0	\$41,779
Cart Maintenance	\$215	\$0	\$24	\$707	\$436	\$147	\$0	\$474	\$871	\$260	\$108	\$0	\$3,242
Driving Range	\$0	\$0	\$0	\$365	(\$1,080)	\$0	\$732	\$0	\$880	\$2,809	\$782	\$0	\$4,488
Total Golf Operation Expenditures	\$29,196	\$26,747	\$30,923	\$31,623	\$24,167	\$31,406	\$32,408	\$29,995	\$29,280	\$29,477	\$22,421	\$0	\$317,642
<u>Merchandise Sales:</u>													
Cost of Goods Sold	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$7,038	\$4,555	\$0	\$77,544
Total Merchandise Sales	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$7,038	\$4,555	\$0	\$77,544
<u>Golf Course Maintenance:</u>													
Salaries	\$35,460	\$33,522	\$39,979	\$36,998	\$32,822	\$35,951	\$33,602	\$37,175	\$35,101	\$34,534	\$34,181	\$0	\$389,324
Administrative Fees	\$869	\$857	\$1,037	\$945	\$854	\$906	\$870	\$898	\$877	\$926	\$916	\$0	\$9,955
FICA Expense	\$2,555	\$2,491	\$2,379	\$2,651	\$2,351	\$2,574	\$2,404	\$2,762	\$2,788	\$2,547	\$2,539	\$0	\$28,042
Employee Insurance	\$5,490	\$3,508	\$4,709	\$4,397	\$4,469	\$5,275	\$4,085	\$3,218	\$2,819	\$3,647	\$1,355	\$0	\$42,972
Workers Compensation	\$963	\$915	\$901	\$1,009	\$896	\$980	\$915	\$1,012	\$956	\$940	\$932	\$0	\$10,418
Unemployment	\$85	\$0	\$0	\$2,390	\$1,353	\$1,360	\$488	\$370	\$216	\$261	\$312	\$0	\$6,834
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$5,500
Fire Alarm System	\$129	\$86	\$97	\$86	\$86	\$86	\$86	\$86	\$72	\$0	\$0	\$0	\$814
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$1,946	\$1,516	\$1,960	\$2,550	\$2,086	\$2,840	\$580	\$3,929	\$3,309	\$2,187	\$2,330	\$0	\$25,232
Repairs	\$5,044	\$5,146	\$2,356	\$4,479	\$3,689	\$3,586	\$4,599	\$3,920	\$1,655	\$3,524	\$3,194	\$0	\$41,193
Fuel & Oil	\$2,735	\$3,391	\$2,683	\$2,267	\$2,357	\$1,339	\$4,337	\$5,025	\$1,347	\$4,204	\$3,055	\$0	\$32,739
Pest Control	\$67	\$74	\$74	\$74	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$0	\$827
Irrigation/Drainage	\$1,522	\$1,628	\$1,773	\$3,365	\$3,399	\$2,876	\$3,594	\$2,471	\$2,396	\$3,501	\$2,965	\$0	\$29,490
Sand and Topsoil	\$5,419	\$2,208	\$934	\$1,204	\$397	\$2,174	\$1,135	\$3,971	\$857	\$383	\$1,116	\$0	\$19,799
Flower/Mulch	\$0	\$0	\$142	\$0	\$1,995	\$581	\$1,657	\$0	\$0	\$27	\$0	\$0	\$4,401
Fertilizer	\$7,561	\$13,172	\$7,722	\$6,311	\$8,054	\$8,700	\$14,520	\$13,218	\$12,521	\$13,005	\$9,987	\$0	\$114,770
Seed/Sod	\$1,579	\$1,579	\$1,579	\$1,579	\$1,579	\$1,579	\$1,579	\$0	\$471	\$314	\$314	\$0	\$12,148
Trash Removal	\$138	\$0	\$162	\$301	\$138	\$0	\$138	\$138	\$138	\$138	\$138	\$0	\$1,432
Contingency	\$1,800	\$0	\$562	\$1,510	\$0	\$0	\$650	\$0	\$0	\$0	\$0	\$0	\$4,522
First Aid	\$169	\$0	\$0	\$42	\$0	\$0	\$225	\$22	\$110	\$0	\$165	\$0	\$734
Office Supplies	\$807	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$854
Operating Supplies	\$1,304	\$490	\$676	\$1,116	\$183	\$0	\$241	\$527	\$376	\$465	\$0	\$0	\$5,378
Training	\$0	\$0	\$523	\$0	\$486	\$0	\$241	\$0	\$236	(\$492)	\$445	\$0	\$1,439
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$84
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$735	\$588	\$588	\$733	\$595	\$595	\$761	\$815	\$625	\$784	\$756	\$0	\$7,574
Equipment Rental	\$0	\$0	\$0	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414
Equipment Lease	\$13,469	\$13,469	\$13,469	\$13,469	\$13,981	\$13,488	\$14,802	\$12,547	\$13,225	\$13,646	\$12,579	\$0	\$148,146
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$90,347	\$85,139	\$84,803	\$88,437	\$82,347	\$85,550	\$92,086	\$92,682	\$80,673	\$85,117	\$77,855	\$0	\$945,035

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Administrative Expenditures:</u>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$450
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$917
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$361	\$361	\$361	\$361	\$361	\$361	\$0	\$3,728
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$45	\$0	\$1,295
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$51,590
Insurance	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,461	\$5,390	\$5,390	\$5,462	\$5,390	\$5,390	\$0	\$59,429
Property Taxes	\$601	\$601	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$0	\$11,868
Total Administrative Expenditures	\$11,252	\$11,252	\$11,836	\$11,836	\$11,836	\$11,955	\$11,884	\$11,884	\$11,956	\$11,834	\$11,754	\$0	\$129,277
<u>Reserves:</u>													
Renewal & Replacement	\$1,820	\$2,687	\$3,124	\$3,174	\$3,653	\$4,051	\$4,554	\$3,798	\$2,797	\$2,513	\$2,057	\$0	\$34,228
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,820	\$2,687	\$3,124	\$3,174	\$3,653	\$4,051	\$4,554	\$3,798	\$2,797	\$2,513	\$2,057	\$0	\$34,228
Total Revenues	\$134,341	\$156,193	\$158,710	\$182,651	\$202,542	\$227,705	\$189,885	\$139,850	\$125,646	\$102,834	\$60,947	\$0	\$1,681,304
Total Expenditures	\$152,921	\$143,341	\$152,413	\$159,855	\$144,497	\$154,081	\$160,079	\$162,259	\$141,124	\$145,860	\$131,236	\$0	\$1,647,666
Operating Income (Loss)	(\$18,581)	\$12,852	\$6,297	\$22,797	\$58,045	\$73,624	\$29,806	(\$22,409)	(\$15,478)	(\$43,025)	(\$70,289)	\$0	\$33,638
<u>Non Operating Revenues/(Expenditures):</u>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$39,894	\$39,894	\$39,894	\$61,715	\$57,561	\$0	\$518,134
Interest Income	\$91	\$94	\$70	\$289	\$72	\$65	\$72	\$29	\$8	\$70	\$60	\$0	\$920
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	\$0	(\$157,334)
Principal Expense	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	\$0	(\$362,083)
Total Non Operating Revenues/(Expenditures)	(\$599)	(\$596)	(\$620)	(\$402)	(\$618)	(\$625)	(\$7,255)	(\$7,297)	(\$7,318)	\$14,565	\$10,402	\$0	(\$364)
Net Non Operating Income / (Loss)	(\$19,180)	\$12,256	\$5,676	\$22,395	\$57,427	\$72,999	\$22,552	(\$29,706)	(\$22,796)	(\$28,460)	(\$59,888)	\$0	\$33,274

Viera East
Community Development District

ProShop
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$9,560	\$9,648	\$12,429	\$9,043	\$11,368	\$12,811	\$17,677	\$14,151	\$7,513	\$9,125	\$5,083	\$0	\$118,409
Total Revenues	\$9,560	\$9,648	\$12,429	\$9,043	\$11,368	\$12,811	\$17,677	\$14,151	\$7,513	\$9,125	\$5,083	\$0	\$118,409
<i>Expenditures</i>													
Cost of Goods Sold	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$7,038	\$9	\$0	\$72,998
Total Expenditures	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$7,038	\$9	\$0	\$72,998
Operating Income (Loss)	\$1,700	\$3,948	\$3,487	\$586	\$3,959	\$3,097	\$10,939	\$3,987	\$6,547	\$2,087	\$5,074	\$0	\$45,411

Viera East
Community Development District
Long Term Debt Report

Series 2006 Water Management Refunding Bonds	
Interest Rate:	5.750%
Maturity Date:	5/1/2022
Reserve Fund Definition:	10% Max Annual Dept
Reserve Fund Requirement:	\$239,334
Reserve Fund Balance (1):	\$239,334
Bonds outstanding - 9/30/2016	\$11,855,000
Less: May 1, 2017 Principal	(\$1,710,000)
Less: May 1, 2018 Principal	(\$1,810,000)
Less: May 1, 2019 Principal	(\$1,910,000)
Current Bonds Outstanding	\$6,425,000

(1) This value is covered by the Debt Service Reserve Fund Surety Bond and is not a cash balance on the District's balance sheet.

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,466
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Current Bonds Outstanding	\$3,305,000

**Viera East
Community Development District
Special Assessment Receipts - FY2019**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
11/10/18	\$ 62,799	\$ 13,313	\$ 39,917	\$ 9,569	\$ 62,799
11/26/18	\$ 1,045,266	\$ 221,588	\$ 664,407	\$ 159,272	\$ 1,045,266
12/7/18	\$ 1,743,148	\$ 369,533	\$ 1,108,004	\$ 265,611	\$ 1,743,148
12/19/18	\$ 420,729	\$ 89,191	\$ 267,430	\$ 64,108	\$ 420,729
1/10/19	\$ 114,014	\$ 24,170	\$ 72,471	\$ 17,373	\$ 114,014
1/28/19	\$ 3,084	\$ 654	\$ 1,961	\$ 470	\$ 3,084
2/11/19	\$ 67,509	\$ 14,313	\$ 42,910	\$ 10,286	\$ 67,509
2/11/2019 (1)	\$ (219)	\$ (46)	\$ (139)	\$ (33)	\$ (219)
3/6/19	\$ 25,210	\$ 5,344	\$ 16,024	\$ 3,841	\$ 25,210
4/3/19	\$ 141,554	\$ 30,008	\$ 89,977	\$ 21,569	\$ 141,554.39
4/3/19 (2)	\$ (9)	\$ (2)	\$ (6)	\$ (1)	\$ (9)
4/26/19	\$ 400	\$ 85	\$ 254	\$ 61	\$ 400
5/6/19	\$ 127,261	\$ 26,978	\$ 80,892	\$ 19,391	\$ 127,261
6/5/19	\$ 12,141	\$ 2,574	\$ 7,718	\$ 1,850	\$ 12,141
6/18/19	\$ 19,537	\$ 4,142	\$ 12,418	\$ 2,977	\$ 19,537
7/3/19	\$ 41.07	\$ 9	\$ 26	\$ 6	\$ 41.07
7/26/19	\$ 338	\$ 72	\$ 215	\$ 52	\$ 338
7/31/19	\$ 46,745	\$ 6,232	\$ 18,692	\$ 21,821	\$ 46,745
					\$ -
	\$ 3,829,549	\$ 808,157	\$ 2,423,170	\$ 598,222	\$ 3,829,549

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,423,170	\$ (2,404,237)	\$ -	\$ -
General Fund	\$ 808,157	21.20%	\$ 808,157	\$ (808,157)	\$ 6,232	\$ 0
Recreation Fund	\$ 580,882	15.24%	\$ 598,222	\$ (576,343)	\$ 21,879	\$ (17,340)
	\$ 3,812,209	100.00%	\$ 3,829,549	\$ (3,788,737)	\$ 28,111	\$ (17,340)

Percentage Collected 100.00%

- (1) Represents postage for mailing 2018 first tax notices.
(2) Represents postage for mailing 2018 second tax notices.

Viera East
Community Development District
Golf Course/Recreation Fund- Operations
Prior Month/Year Comparison

	Actuals 8/31/18	Actuals 8/31/19	Variance	Year to Date 8/31/18	Year to Date 8/31/19	Variance
<i>Revenues:</i>						
Greens Fees	\$90,867	\$ 40,646	\$ (50,221)	\$1,225,494	\$ 1,215,284	\$ (10,211)
Gift Cards - Sales	\$534	\$ 58	\$ (476)	\$11,856	\$ 10,971	\$ (885)
Gift Cards - Usage	(\$1,071)	\$ (535)	\$ 535	(\$17,650)	\$ (14,635)	\$ 3,016
Season Advance/Trail Fees	\$14,019	\$ 10,259	\$ (3,761)	\$171,875	\$ 189,193	\$ 17,318
Associate Memberships	\$2,054	\$ 1,106	\$ (948)	\$36,142	\$ 33,733	\$ (2,409)
Driving Range	\$5,652	\$ 1,331	\$ (4,321)	\$71,257	\$ 61,025	\$ (10,232)
Golf Lessons	\$175	\$ 175	\$ -	\$1,925	\$ 1,925	\$ -
Merchandise Sales	\$12,857	\$ 5,083	\$ (7,774)	\$124,379	\$ 118,409	\$ (5,971)
Restaurant	\$1,372	\$ 741	\$ (631)	\$21,545	\$ 21,822	\$ 277
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$20,650	\$ 20,650	\$ -
Miscellaneous Income	\$760	\$ 207	\$ (553)	\$14,814	\$ 22,927	\$ 8,113
Total Revenues	\$ 129,097	\$ 60,947	\$ (68,150)	\$ 1,682,287	\$ 1,681,304	\$ (983)
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 12,775	\$ 11,535	\$ 1,241	\$ 133,523	\$ 132,419	\$ 1,104
Restaurant	\$ 1,023	\$ 1,060	\$ (37)	\$ 9,939	\$ 11,521	\$ (1,582)
Golf Operations	\$ 29,597	\$ 22,421	\$ 7,177	\$ 309,863	\$ 317,642	\$ (7,779)
Merchandise Sales	\$ 10,553	\$ 9	\$ 10,544	\$ 84,299	\$ 72,998	\$ 11,301
Golf Course Maintenance	\$ 79,206	\$ 77,855	\$ 1,352	\$ 910,349	\$ 945,035	\$ (34,686)
Administrative	\$ 12,920	\$ 11,754	\$ 1,167	\$ 134,077	\$ 129,277	\$ 4,800
Reserves	\$ 2,130	\$ 2,057	\$ 73	\$ 32,554	\$ 34,228	\$ (1,674)
Total Expenditures	\$ 148,205	\$ 126,690	\$ 21,516	\$ 1,614,603	\$ 1,643,120	\$ (28,516)
Operating Income/(Loss)	\$ (19,108)	\$ (65,743)	\$ (46,635)	\$ 67,684	\$ 38,184	\$ (29,499)

Viera East Cash Flow Analysis FY 2019

I. Cash Flows:

	Actuals											Projections	
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
Starting Funds													
Carry Forward	\$ 85,290	\$ 66,709	\$ 79,561	\$ 85,858	\$ 108,655	\$ 166,700	\$ 240,323	\$ 270,129	\$ 247,720	\$ 232,268	\$ 189,193	\$ 118,904	
Revenues													
Golf Course	\$ 134,341	\$ 156,193	\$ 158,710	\$ 182,651	\$ 202,542	\$ 227,705	\$ 189,885	\$ 139,850	\$ 125,646	\$ 102,834	\$ 60,947	\$ 92,804	\$ 1,774,108
Course Operations	\$ 132,452	\$ 154,009	\$ 153,510	\$ 180,467	\$ 200,565	\$ 224,837	\$ 189,067	\$ 138,436	\$ 124,190	\$ 101,744	\$ 60,205	\$ 91,384	\$ 1,750,866
Restaurant	\$ 1,889	\$ 2,185	\$ 5,199	\$ 2,184	\$ 1,977	\$ 2,868	\$ 818	\$ 1,414	\$ 1,456	\$ 1,091	\$ 741	\$ 1,420	\$ 23,242
Total All Cash	\$ 219,630	\$ 222,902	\$ 238,271	\$ 268,510	\$ 311,197	\$ 394,404	\$ 430,208	\$ 409,979	\$ 373,366	\$ 335,102	\$ 250,139	\$ 211,707	\$ 1,774,108
Expenses													
Golf Course	\$ 152,921	\$ 143,341	\$ 152,413	\$ 159,855	\$ 144,497	\$ 154,081	\$ 160,079	\$ 162,259	\$ 141,098	\$ 145,910	\$ 131,236	\$ 150,500	\$ 1,798,190
Course Operations	\$ 151,873	\$ 142,341	\$ 151,582	\$ 158,536	\$ 143,422	\$ 152,881	\$ 159,381	\$ 161,164	\$ 139,966	\$ 144,842	\$ 130,176	\$ 149,607	\$ 1,785,772
Restaurant	\$ 1,048	\$ 999	\$ 831	\$ 1,319	\$ 1,075	\$ 1,200	\$ 698	\$ 1,095	\$ 1,133	\$ 1,068	\$ 1,060	\$ 893	\$ 12,418
Cash Less Expenses	\$ 66,709	\$ 79,561	\$ 85,858	\$ 108,655	\$ 166,700	\$ 240,323	\$ 270,129	\$ 247,720	\$ 232,268	\$ 189,193	\$ 118,904	\$ 61,207	
												Projected Revenues FY 2019	\$ 1,774,108
												Projected Expenses FY 2019	\$ 1,798,190
												Projected Surplus(Deficit) FY 2019	\$ (24,082)

**Viera East
Community Development District
Detailed Rounds of Golf Report
Aug-19**

					PY - PREVIOUS YEAR			
<u>Rounds of Golf</u>					PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
<u>Paid Rounds</u>								
Rounds of Golf- Associate Member	255	13%	5,817	12%	606	5,300	(351)	517
Rounds of Golf- CDD Resident	281	15%	8,012	16%	661	8,664	(380)	(652)
Rounds of Golf- Public	949	49%	21,265	43%	1,650	18,443	(701)	2,822
Rounds of Golf- Golf Now / EZ Links	66	3%	2,128	4%	214	3,964	(148)	(1,836)
Rounds of Golf- Tournaments	-	0%	1,297	3%	54	1,283	(54)	14
Rounds of Golf- Misc	-	0%	-	0%	0	0	0	0
Rain Check Issued	(101)	-5%	859	-2%	(137)	(865)	36	6
Total Paid Rounds	1,450		37,660		3,048	36,789	(1,598)	871
<u>Member Rounds</u>								
Rounds of Golf- Members	263	14%	6,732	14%	421	6,242	(158)	490
Total Member Rounds	263		6,732		421	6,242	(158)	490
<u>Comp Rounds</u>								
Rounds of Golf- Staff/Comp	121	6%	1,474	3%	151	1,571	(30)	(97)
Rounds of Golf- GolfNow EZ Links - Trade	102	5%	2,418	5%	217	2,720	(115)	(302)
Rounds of Golf- Other Comp	1	0%	1,498	3%	162	1,624	(161)	(126)
Total Comp Rounds	224		5,390		530	5,915	(306)	(525)
TOTAL ROUNDS OF GOLF	1,937	# 100%	49,782	100%	3,999	48,946	(2,062)	836

<u>Revenues</u>					PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
<u>Greens Fee Revenue</u>								
Rounds of Golf- Associate Member	\$8,182	20%	\$207,990	17%	\$18,498	\$188,675	(\$10,316)	\$19,315
Rounds of Golf- CDD Resident	\$7,970	20%	\$233,079	19%	\$16,585	\$253,932	(\$8,615)	(\$20,853)
Rounds of Golf- Public	\$22,179	55%	\$663,365	55%	\$47,061	\$591,325	(\$24,882)	\$72,040
Rounds of Golf- Golf Now / EZ Links	\$2,115	5%	\$82,187	7%	\$7,345	\$144,725	(\$5,230)	(\$62,538)
Rounds of Golf- Tournaments	\$1,976	5%	\$45,270	4%	\$1,976	\$42,712	\$0	\$2,558
Rounds of Golf- Misc	\$0	0%	\$0	0%	\$0	\$0	\$0	\$0
Rain Check Issued	(\$2,366)	-6%	(\$20,241)	-2%	(\$2,868)	(\$19,020)	\$502	(\$1,221)
TOTAL GREENS FEE REVENUE	\$40,056	100%	\$1,211,650	100%	\$88,597	\$1,202,349	(\$48,541)	\$9,301

<u>Average \$ per Round of Golf</u>					PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
<u>Average \$ per round of Golf</u>								
Rounds of Golf- Associate Member	\$32.08	##	\$35.76		\$30.52	\$35.60	\$1.56	\$0.16
Rounds of Golf- CDD Resident	\$28.36		\$29.09		\$25.09	\$29.31	\$3.27	(\$0.22)
Rounds of Golf- Public	\$23.37		\$31.20		\$28.52	\$32.06	(\$5.15)	(\$0.87)
Rounds of Golf- Golf Now / EZ Links	\$32.05		\$38.62		\$34.32	\$36.51	(\$2.28)	\$2.11
Rounds of Golf- Tournaments	#DIV/0!		\$34.90		\$36.59	\$33.29	#DIV/0!	\$1.61
Rounds of Golf- Misc	\$0.00		\$0.00		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Rain Check Issued	\$23.42		\$23.56		\$20.93	\$21.99	\$2.49	\$1.57
TOTAL - Average \$ per round of Golf	\$27.63		\$32.17		\$29.07	\$32.68	(\$1.44)	(\$0.51)

					PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
Membership Revenue	\$13,543		\$189,277		\$13,611	\$171,462	(\$68)	\$17,815
Average \$ per round of Golf	\$51.49		\$28.12		\$32.33	\$27.47	\$19.16	\$0.65