

***Viera East Community
Development District***

Agenda

November 21, 2019

AGENDA

Viera East

Community Development District

135 W. Central Blvd., Suite 320, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

November 14, 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 **Thursday, November 21, 2019 at 2:00 p.m. in the Multi-Purpose Room, Faith Lutheran Church, 5550 Faith Drive, Viera, FL. PLEASE NOTE THE DATE OF THE MEETING.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the October 9, 2019 and October 23, 2019 Meetings
4. Consideration of Resolution 2020-06 Budget Amendment
5. Ratification of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for Fiscal Year 2019
6. Staff Reports
 - A. General Manager's Report
7. Treasurer's Report – Consideration of Financial Statements
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statement
8. Supervisor's Requests
9. 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 October 9, 2019 and October 23, 2019 meetings. The minutes are enclosed for your review.

The fourth order of business is consideration of Resolution 2020-06 budget amendment. A copy of the resolution is enclosed for your review.

The fifth order of business is ratification of agreement with Berger, Toombs, Elam, Gaines & Frank to provide auditing services for Fiscal Year 2019. A copy of the agreement is enclosed for your review.

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

The seventh 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**

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on Wednesday, October 9, 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
Jo Walsh	Treasurer
Melinda Thomsen	Assistant Secretary

Also present were:

Jason Showe	District Manager
Tim Melloh	General Manager
Brett Renton	Shutts & Bowen
Jack McElroy	Shutts & Bowen
Jim McSeveney	Resident

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. McCarthy: Jim, would you like to speak?

Jim McSeveney, Heron's Landing: You are not going to burn anymore, around the scrub jay habitat. Is that correct? That is what you said last time.

Mr. Melloh: Right. The plan right now is to do the mechanical chopping.

Mr. McSeveney: When you do that, do you plan on telling residents that back up to that that they are doing it at that time?

Mr. Melloh: I'm not positive.

Mr. McSeveney: I'm not asking this because I live in Heron's Landing and I'm on the Association, but because I'm getting all of the questions about what they are doing. We don't get notified that they are doing something.

Mr. Melloh: There are two different things. There is the fire line. I'm not sure that we are doing the fire line, but I don't think that the acreage we have to treat is near any homes. I will make sure that if we are going to be near homes or right behind homes, we send out a letter. Would it better to have you post something on the website?

Mr. McSeveney: The website is there, and we use it, but most residents don't use it. We tried all different ways to communicate to residents.

Mr. Melloh: We will make every effort to let residents know.

Mr. McSeveney: I did try to put out information about what a CDD is, which was nice, but I would say that probably 80% still don't understand what a CDD is. I was asked a question yesterday from a resident back in the preserve about getting some stuff trimmed off of the Pine trees back there. I referred them to you.

Mr. Melloh: Okay.

Mr. McCarthy: Thank you for your comments, Jim. At this time, I need a motion to recess the Board of Supervisor's meeting to convene the Attorney-Client Session.

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

Attorney-Client Session

A. Roll Call

Mr. McCarthy called the Attorney-Client Session to order at 2:05 p.m. All Supervisors were present with the exception of Mr. Oakley.

B. 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 45 minutes. The Attorney-Client Session shall be attended by Paul McCarthy, David Bedwell, Jo Walsh, Melinda 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 shall open the public meeting and I shall announce the termination of the Attorney-Client Session.

C. Adjournment

Mr. McCarthy: I now announce the termination of the Attorney-Client Session.

FOURTH ORDER OF BUSINESS

Reconvene Board of Supervisors Meeting

Mr. McCarthy reconvened the Board of Supervisors meeting.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2020-01
Declaring Benefit Special Assessments**

Mr. Showe: We are going to redo the entire assessment process. The start of that is Resolution 2020-01, which is as follows:

“A RESOLUTION OF THE BOARD OF SUPERVISORS DECLARING BENEFIT SPECIAL ASSESSMENTS, INDICATING THE LOCATION, NATURE AND ESTIMATED COSTS OF THE IMPROVEMENTS, PROVIDING FOR A PORTION OF THE ESTIMATED COSTS OF THE IMPROVEMENTS TO BE DEFRAYED BY THE BENEFIT SPECIAL ASSESSMENTS, PROVIDING THE MANNER IN WHICH SUCH BENEFIT WILL BE MADE, PROVIDING WHEN SUCH BENEFIT SHALL BE PAID, DESIGNATING THE LAND UPON WHICH THOSE ASSESSMENTS WOULD BE LEVIED, ADOPTING A PRELIMINARY ASSESSMENT CHART AND PROVIDING FOR THE PUBLICATION OF THIS RESOLUTION”

Mr. Showe: Included in the resolution is Exhibit A, the Engineer’s Report, Exhibit B, the Methodology and Exhibit C, the Preliminary Assessment Chart. Those exhibits have been emailed out to the Board and I provided them today. I can run through some of the changes from the original one. In your Engineer’s Report, the Engineer re-evaluated his narrative to describe the benefits that each of the properties in the District will receive from these recreational improvements in a little more detail. That is actually the only substantive change. In addition, PFM Financial Advisors prepared a Master Assessment Methodology. His evaluation ties back to the four units per acre of commercial. Table 1 shows the property value for properties within Viera East. He also ties it to the same methodology that was used before, just in a different manner. We also included Exhibit C, the Preliminary Assessment Chart, detailing how those

assessments will be levied on properties within the District. So these three items will be attached to that resolution. This resolution allows us to advertise and move forward with the first part of the hearing process.

Mr. McCarthy: Does anyone have any questions for Jason regarding this?

Mr. Bedwell: Is there any change in the Assessment Chart?

Mr. Showe: No. We talked to the bond folks to make sure there weren't any changes. They are comfortable with the original presentation of the sources and uses as part of their earlier hearing process. I think that will also help because there won't be any changes to explain to residents, because it's essentially the same process.

Mr. McCarthy: We need a motion to adopt Resolution 2020-01.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor Resolution 2020-01 Declaring Benefit Special Assessments was adopted.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2020-02 Setting a Public Hearing on Assessments

Mr. Showe: The second part of the process sets the public hearing for November 21, 2019 at Faith Lutheran Church at 6:00 p.m. We set that hearing at that time for a couple of reasons. One, you already had a meeting scheduled that day, as part of your regular agenda. So it fit nicely to have the hearing that night. Additionally, it gives us time to send out the legally required mailed notices. Let's take action on the resolution and then we can talk about the other attachments. There is a PR campaign that we might want to look at for the second hearing.

Mr. McCarthy: We need a motion to adopt Resolution 2020-02.

On MOTION by Ms. Thomsen seconded by Ms. Walsh with Mr. McCarthy, Ms. Thomsen and Ms. Walsh in favor and Mr. Bedwell dissenting, Resolution 2020-02 Setting the Public Hearing for November 21st at 6:00 p.m. at this location for Special Assessments was adopted. (Motion Passed 3-1)

Mr. Showe: As part of that, we have to send out another mailed legally required notice, so we provided you with a draft. We added some language stating that it has the same terms and conditions as what was provided at the July meeting. It also describes why we are going through

this process again. Because of litigation, the District afforded the Board an opportunity to consider additional and supplemental information. Obviously, we ran this letter by District Counsel. I think we can make some minor changes to it, but it's kind of the way it is in large part at this stage.

Mr. Bedwell: I can't believe that a resident is going to read all of this. On the top of the second page, it says, "Please note that the estimated amount of the benefits based on the assessment to be considered at the Board Meeting, a public hearing scheduled for November 21st has not increased from those estimated amounts considered at the public meeting." Can we say, "Has not decreased?" That's all they are interested in.

Mr. Showe: I can look. Maybe we can say, "Has not changed."

Ms. Walsh: That's what I would say.

Mr. Showe: We will check on that.

Mr. McCarthy: That is a good point.

Mr. Bedwell: I just wish that paragraph was placed further up in the letter, because by the time they get there, they are lost.

Mr. Showe: I can ask about moving it, but there are some statutory requirements in terms of how the letter has to be built.

Mr. Bedwell: I don't know why some of this legal stuff could be placed in this letter. This is the letter that I understand.

Ms. Thomsen: That's a good one.

Mr. Bedwell: With this one, people get lost.

Mr. Showe: That's kind of what goes into some of the PR we are looking at with this. Our intent is that the legally required notice is required approximately 30 days in advance of the hearing. So we plan on sending this out around October 21st. Our plan is to send out a version of this letter that is one page, two weeks before the hearing. I think its simpler to understand and its clearer for folks in terms of what exactly is happening.

Mr. Bedwell: Is this one going out after this one?

Mr. Showe: That is our intent. Yes. We want to do this one approximately two weeks prior to the hearing; that way, it ties a little closer to the actual hearing date. It gives them some information that I think is a little easier to digest. When this letter is finalized, we can also place it on the website, along with all of the other documents so if anyone goes to the website, its right

there in front of them. Obviously, there is an additional cost for sending this letter out, but as long as there is no objection from the Board, I think it might be worth it to do a little more public outreach, because some of the comments that we heard from the last meeting was that they didn't really understand it, but if we supplement it with something like this, a little closer to the hearing, they might.

Mr. Bedwell: Is there no way that you can put the legalese in this letter?

Mr. Showe: Not at this stage.

Mr. Bedwell: It might be four pages long.

Mr. Showe: At this stage, I was told that they do not want to supplement what is legally required because of the statutes.

Mr. Melloh: Bond Counsel sent out the notice.

Ms. Thomsen: The original one.

Mr. McCarthy: It might be better having that letter arrive two weeks prior to the meeting. I think that's a good strategy, because it's very confusing and I don't understand it. The average person is not going to understand it.

Mr. Melloh: Most of the people that came to my office were concerned that their assessment would go up \$400 or \$500 this year. First of all, your assessment isn't going up at all. It's just how it's all being presented. So, once people came to see me face-to-face, they understood. It's an example of how when that letter went out, they completely mis-read, so I think this second letter will help to clarify that.

Mr. McCarthy: Tim and Jason, with the last letter, how many people came into your office and how many phone calls did you handle regarding that letter?

Mr. Melloh: I would say that a dozen or so came to my office. I think Jason received a lot more.

Mr. Showe: We received a total of 100 phone calls, but there were 5,000 letters.

Mr. McCarthy: So we received 120 questions out of 7,600 residents.

Mr. Melloh: There are 4,200 homes, but there are 7,600 registered voters in the District.

Mr. Showe: I think to Tim's point, if this is already on the website when they get this, anyone that goes to look at the website, will be able to see this letter before it gets mailed out.

Mr. McCarthy: Back to what I heard at the Attorney-Client Session; people don't go to the website. It would be wonderful if they did, but they don't.

Mr. Showe: I agree.

Mr. McCarthy: I'm glad it's on there, but people generally will not go to that website, unless they are encouraged to do so.

Mr. Showe: That's why this letter does that. I think the other letter does that, but they have to get all the way through it to understand. I know Tim encouraged people to go to the website. The calls we received, I encouraged them to look at the documents. I think it will be clearer than what you see here, but I agree. Sending this letter out, as long as there's no objection from the Board, I think that would be our plan.

Mr. Bedwell: That's the only one that I like.

Mr. Melloh: The people that I talked to didn't even know there was a website.

Mr. McCarthy: Exactly my point.

Mr. Melloh: They want clarity.

Mr. Bedwell: Can you see if you can move this around a little?

Ms. Thomsen: I don't care.

Mr. Showe: I will ask if we can move that third paragraph up.

Mr. McElroy: My suggestion for you is instead of putting the letter on the website, why don't you have some of the information in a flyer and make it available at the golf course?

Mr. Showe: We have a form that we were working on. In terms of mailing out something, sometimes those brochures don't provide enough information.

Mr. McElroy: I'm just talking about one piece of paper. It could be in a letter format. You could have it at the golf course immediately so folks who come in asking questions, could be provided with this piece of paper. Something with bullet points.

Mr. Showe: We can work on that. We have a form of a brochure that we were putting together. I just thought in communicating with the residents, the letter is a little more effective. As part of our presentation at the last hearing, we had a table that showed the assessments in a bar chart. That's what we gave to Tim and what we are handing out.

Mr. Melloh: That was the most helpful document we had because I handed it out to a dozen or so people that I spoke to and they were able to see that their assessments were not going up \$300, \$400 or \$500. It stayed the same. It was just that it would be over a long period of time.

Ms. Thomsen: That is the main concern, but the secondary one is that the people down at that other end don't consider a golf course resident Club or whatever we want to call it, as

something that they want to spend \$3 million on. They are having a problem with that. Maybe we could justify that, but they are still going to hate that.

Mr. McElroy: I think your Assessment Methodology, the fact that it says, “Your home for living in the CDD is worth \$15,000 more,” is important to realize.

Mr. Bedwell: They pick two neighbors that are away from the golf course.

Ms. Thomsen: The other point that I made before, is if the golf course goes south, how it would impact their homes.

Mr. McElroy: Their homes will drop in value.

Mr. Melloh: At the hearing, I recall making an example of two golf courses in Brevard County; one being Suntree and the other Royal Oak Country Club. I grew up here and went to Cocoa High School. We went out in the golf industry and came back four years ago, but back when I was playing high school golf, both of those golf courses were the cream of the crop in Brevard County. Suntree through the years, has invested in themselves and they are doing it again. They have always reinvested in their property, the Clubhouse, the golf course, the irrigation systems and what have you. Royal Oaks, who at one time was the winter home of the Canadian PGA, is now gone. Before I went out on medical, I was looking at the previous value of homes sold before the golf course was closed and after the golf course was closed, on the Property Appraiser’s website. I have proof that their home value decreased by \$60,000, \$70,000 and \$80,000. The home was sold for \$300,000 in 2004 and in 2015, it sold for \$220,000. That’s where the rubber meets the bird, right there.

Ms. Thomsen: I think all of Viera East is behind us for probably that reason, but what we have a problem with, are the people who think they are too far away that it doesn’t affect them. They just are totally convinced. I feel that from them, and I don’t know how to get around that.

Mr. Melloh: Well, you have a few different issues. You have those people that live in Fawn Ridge, Hammock Trace, a couple hundred in IRCC that are saying, “We already have a golf course and are paying for two golf courses.” I don’t know how The Viera Company set everything up but this is how it was zoned.

Mr. Showe: They are within the boundaries.

Mr. Melloh: Unfortunately, they knew that when they bought their house. When they bought their house, they were given all of the documentation, just like when you have an HOA, saying that they were part of the CDD, they were paying these taxes and they needed to do their

due diligence. So there are some difficulties there. I talked to a lot of people in Fawn Ridge and heard the same thing. That's why when we were coming up with a project list, we thought it was a good idea to upgrade Woodside Park, which is right across the street from Hammock Trace, to a dog park with a picnic pavilion in the green space that's already there. When someone like The Viera Company now builds the development on the other side of the road, that's what they put in. They don't build golf courses anymore. So we are even trying and have made the effort to try to develop that in the District with those properties.

Ms. Thomsen: I agree.

Mr. Melloh: We have taken a global look at this and try to make sure that we help out the entire community.

Ms. Thomsen: Maybe we are getting to the majority.

Mr. Showe: To piggyback the points Tim is making, we get asked a lot of questions about why we did this in this neighborhood. We can only do stuff on property that we own, which is incredibly limited.

Ms. Thomsen: It's the common property.

Mr. Showe: But even that, most of the common area we own are lakes or conservation areas that we can't touch. So you are essentially limited to Woodside Park and the golf course.

Ms. Thomsen: Right. Those aren't cheap to take care of.

Mr. Showe: No.

Mr. Melloh: We have some biking and hiking trails that we need to take care of. We even looked at, if you recall, going through this project list again, to try to make the scrub jay habitat more accessible to residents like Cruickshank Park on Barnes Boulevard, and to be able to walk through and look at the scrub jays and what have you, but our Ecologist at the Brevard Zoo would not give us an exemption. So, we were trying to come up with another thing that we could do that was non-golf course related to help increase the scrub jays. That is a project that would've been nice to have.

Ms. Thomsen: Another enrichment.

Mr. Melloh: Everyone in the community could've done that.

Mr. Bedwell: With this public hearing, are we going to vote again?

Mr. Showe: Yes. We are re-doing the entire process.

Mr. Bedwell: For the same thing we voted on?

Mr. Showe: Yes. The Board is seeking additional commentary to supplement, but we are doing it all over again.

Mr. Bedwell: It was explained the last time that this is to put the nail in the coffin for the judge. We went and got comments and now we are getting it again. We will have another public hearing, which you said will help our case.

Mr. McElroy: It will give you additional evidence.

Mr. Bedwell: I understand that. My concern was if the letter would've caused maybe 25 people to show up at this meeting after they read the letter, instead of 250 angry people. I don't need to go through that again. They are angry. One of the comments was, "All of this negative stuff we said to you, didn't make any difference because you voted 5 to 0." Guess what is going to happen again? Angry people are going to get up there and talk, and we are going to vote 5 to 0 and they are going to be upset.

Ms. Walsh: That's how it goes.

Mr. McCarthy: It's all part of the process.

Mr. Bedwell: I'm not speaking for how these people are going to vote.

Ms. Thomsen: We understand. If we can just make them understand the process better, that's the hard part.

Mr. McElroy: So any communications that you all want to have, any emails or any letters, feel free to include these reports, anything that you want to have that you feel would be important for the residents to understand. If you can say it better to your neighbor to explain what these reports say, that's fine. The vote is on November 21st. However you vote is how that process will go. It is a full-fledged vote about what is going to happen on November 21st.

Mr. Bedwell: When is the simple letter going to be on the website?

Mr. Showe: I want to get the first letter out and make sure the Board doesn't have any additional comments to it. We also want to run that by District Counsel as well. I expect it to be up in a week, because we are going to have something to them by Monday.

Mr. Bedwell: Paul is getting ready to call people.

Mr. McCarthy: I think it's appropriate to let people know that these two documents are on the website, so they could evaluate it. Some might think it's great and others might not think it's great.

Mr. Showe: To Paul's point, the Methodology and Engineer's Report are already on the website now. We already updated those, and the new reports are there.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

Mr. McCarthy: If there is no other business, we need a motion to adjourn.

EIGHTH 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, October 23, 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
Tim Melloh	General Manager
Bonnie Mitcheltree	Resident
Bob Higgins	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

There being none, the next item followed.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the August 29,
2019 Meeting and the September 25, 2019
Meeting**

Mr. Showe: I received a few changes from the Board Members which were incorporated.

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor the minutes of the August 29, 2019 and September 25, 2019 meetings were approved as amended.
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FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2020-03
Authorizing Delivery of Equipment
Schedule**

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor Resolution 2020-03 Authorizing Delivery of Equipment Schedule was adopted.

FIFTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. McCarthy: Before we discuss the E-Z-Go golf cart lease, does any of the Board Members have any questions for our General Manager?

Mr. Oakley: I just have a general point. The reason we are going from the existing lease to the new lease is because we ran out of time, batteries, etc. on the old lease. Is that correct?

Mr. Melloh: Yes. We are about seven months short of going full-term on the new lease.

Mr. Oakley: The reason we are doing it is because we are over our time limit.

Mr. Melloh: Yes. With the lead acid batteries you never know what you get. Going in the season where we need most of those golf carts to go 36 holes, we can't guarantee the shape of the batteries. Right now they are all fine because they are only going 18 holes a day, but we don't want to get into the season where we make the big money and having to go out there pulling in carts left and right.

Ms. Thomsen: And spending \$1,000 for batteries.

Mr. Melloh: But we corrected that with this new lease because they have lithium batteries, which have a five-year warranty even though this is a four-year lease. So we will be able to go full-term on this lease and not have to worry about it. We also wanted to point out, that terminating the existing lease early is not costing us any extra money. The vendor came in, assessed our golf carts and gave us high marks for the fact that we take care of our golf carts well and water the batteries. Most golf courses don't. So they feel that they can sell the golf carts to a third party for basically what the lending company would sell them for. There is no residual that we are rolling over into the lease.

Ms. Thomsen: Great. So there is no penalty.

Mr. Melloh: Exactly. There's no penalty. We can do that with TFC. If we were to go with a different company, then we would have to pay the remaining seven months of lease payments. So this is a good deal.

Mr. Oakley: There is only one thing that I would like for the Board to consider going forward. I'm in favor of what we are doing and I think we have to do it, but I think Tim brought up some very good points, so I would like the Board to reconsider allowing only two Viera East golf carts out at any one time. Having all four Viera East golf carts out there for a foursome puts an undue amount of wear and tear on the golf course. It has basically shortened this lease period because of the extra hours on the cart. So at some point in time, I would like for the Board to reconsider that. We brought it up once before and it wasn't looked on favorably for a couple of different reasons, but I will bring it up again later, maybe at the next meeting or a future one.

Ms. Walsh: I suggest that closer to the rules and rates is when we would take a look at that.

Mr. Oakley: I think we can adopt any change of rules any time we want to.

Ms. Walsh: I was just saying.

Mr. Showe: For any official rule changes, you have to go through a rulemaking process. You can always direct Tim to test it out if you want.

Mr. Oakley: Okay.

Mr. Melloh: If we are going to review it, then we need to review the entire policy.

Ms. Walsh: Right.

Mr. Melloh: You speak of individual golf carts going out on the golf course that are fleet golf carts. We have 185 private golf carts that put way more wear and tear on the golf course. Then you have to define what is wear and tear. People are always bragging about our fairways, so the only place we have wear and tear on the golf course is where the golf cart path is. That's because we have substandard golf cart paths. So we will do a full analysis where I will look back the last three-and-a-half years and find out how many tires we purchased. We will do a full analysis, but if we are going to do it we need to make sure. A lot of golf courses, even the ones that have private carts say, "Look, here it is," if you are going to be that strict. It is four people two carts, regardless of whether it's a private cart or ours. That would be a political problem to tell our members that they can't ride individually, because we register them. Ines sends out insurance notices to make sure that we have a current insurance policy. There are 185 carts, but

only about 50 or 60 of them are Platinum Gold Members. The rest of them are just CDD residents that come up, pay the CDD rate and take their own golf cart and go. A lot of times, what you see a lot are four CDD residents in four private carts. So we have to address that too if we truly care about the wear and tear on the golf course. So I will do a full analysis and get with Bill.

Mr. Oakley: I don't have a problem with any of the CDD golf carts. The only thing I have a problem with is, our golf carts have put us into a situation on this lease where we had to get out of the lease early and were not able to fulfill the lease obligations because of too many carts out on the golf course. I brought it up at the beginning of the lease. It came out just like I said it. We are putting out an extra 15% to 20%. I can go back and get the minutes to show you the information. What I am concerned about is when you put an extra 7.5% of golf carts out there on the golf course more than you have to, rolling over grass 7.5% more times than you have to or rolling through ruts in wet weather more than you have to. I think it makes a point.

Mr. Melloh: Okay.

Mr. Oakley: That's the only point I'm making.

Mr. Melloh: Right.

Mr. Oakley: The other question I have is with these golf carts, after a three-and-a-half to four-year period of time, are we going to look at replacing tires and things of that nature? Do we have to do that with these new carts? Can you anticipate that or no?

Mr. Melloh: I don't. In the 39 years I have been in the business, I never really had to replace golf cart tires. That's why I said that we will do an analysis of how many tires we had to purchase in the past three-and-a-half years. Most of the golf carts we have, the guys can put air in the tires and then everything is good. I understand your point about coming out of the golf cart lease early, but we don't have that problem anymore because we have a full warranty. So we don't have that issue going forward. We corrected that.

Mr. Oakley: The only thing I'm concerned with is the excess wear and tear on the golf course.

Mr. Melloh: Right. That's why we need to do an analysis, because we need to define what wear and tear is. The fairway is beautiful. People comment about how beautiful the fairways are. Where we do see wear and tear is around the hedges where we don't have good conditions. So we will take an analysis and define what wear and tear is so the Board can make

an educated decision as to what we do going forward. So I'll make a note here and we will do a complete analysis.

Mr. McCarthy: I have a couple of things that I would like to comment about this. To start this, Scott our Superintendent had signed off on the fact that it is okay to have golf carts out there. It wasn't something that the General Manager imposed upon him. Correct me if I'm wrong, but you exhibit more foot pressure in your foot than you do in a tire. So that's not really an issue in terms of wear and tear. I don't see that at all. It is important to understand that our Superintendent did an excellent job in terms of negotiating this lease, absolute top of the line, in terms of a golf cart. People are going to really appreciate that when they start driving these carts.

Ms. Thomsen: They won't go in the water.

Mr. McCarthy: That's a good thing.

Mr. Showe: Unless you drive them into water.

Mr. McCarthy: The other thing is that it sells tickets. There are people who like to ride by themselves. According to our Superintendent, it's not damaging to the golf course. The damage occurs when heavy mowers get into places that they shouldn't. That's when the golf course gets ripped up and so forth. So I think we have a very good situation. There was no additional cost of money. We are not going to have to replace any of these batteries. The tires are insignificant. I can't qualify my position that it sells tickets, but I talked to people when they come off of the golf course and ask them how they enjoy it. I love riding by myself. I think there's an old man's view of golf that you have to be regimented and have just three golf carts out there. If we are not hurting the golf cart, why are we concerned about it? You can take that golf cart and drive it up on their green and you are not going to hurt the green. So it's something that we can talk about. That's just my personal opinion. I don't think we are doing any damage. We are selling tickets and it has to be more beneficial as we go along.

Ms. Walsh: Especially as we all get older. They need to get to their ball.

Mr. McCarthy: Speed of play has increased significantly. I know sometimes VEMA has been running five-hour rounds. If you play the wrong game and all of a sudden you get into March when you have a five-hour round, you are going to lose money because people aren't going to tolerate that. So if we can get the people through there as quickly as possible, it looks like the charge of the light brigade, but times are changing. When people dress differently, they are going to do different things on the golf course.

Ms. Walsh: Is this a five-year lease?

Mr. McCarthy: Four-year lease. It has a five-year warranty on the batteries. So we are not going to have to pay for any batteries.

Ms. Walsh: That's fine. My confusion was if it was going to be a four-or five-year lease.

Mr. McCarthy: Why don't you explain how you negotiated the lease down per month?

Mr. Melloh: This is a top of the line golf cart, the RXB. We now have the TXT. RXB has a more comfortable ride. It comes with motor breaking as well as other features that are nice. It is a top of the line. When they first gave us the quote, it was going to be roughly \$7,800 to rent this fleet out like it is. Of course that was way too expensive for us, but they came back to us and said, "The President of E-Z-Go has come back and said we have the best golf cart on the market, why can't we lease them out?" It's because of the price. So they had a price drop. We were able to discuss this with our Sales Rep and got the golf carts down to what we were going to pay for the fleet for the TXT and now we get the RXT. So it's a very good deal for us. Luckily E-Z-Go decided to drop the price when they did because it benefits us greatly as we get a better quality golf cart. We selected a premium color, Oasis Green, which is going to be a very unique color that people don't see everywhere. Like Paul said, these are small things that sell tickets. One of the great things behind the motor ranking is that there is no possibility of a golf cart rolling into the water.

Mr. Melloh: Unless the guy has his foot on the accelerator and drives it into the lake, that's a different story. I had the fleet of these golf carts before and wherever you stop the golf cart, that's what stays because there's a mechanism in the motor that locks it in place.

Mr. Oakley: What are we doing about the GPS'?

Mr. Melloh: We are changing over the GPS' to the new carts.

Mr. Oakley: In-house?

Mr. Melloh: In-house. We already bought the wiring harnesses to wire them up and Lane assembled a crew of our staff workers to do that. We could get somebody to come in and do that, but it would be very expensive. The guys know how to do it because we have actually installed them on private carts. The only difference is that the wiring harnesses are a little different because these are lithium batteries instead of lead acid batteries, but it's very simple to do. Of all the things that we have, this GPS system is a big ticket seller for us right there. People love the GPS. I guarantee you there are people who choose to come to our golf course and play because

we have GPS. You don't see them at Duran or Turtle Creek or any golf course in Brevard County.

Ms. Walsh: It's good that we are keeping the same system and not getting replacement GPS where we have to start all over again.

Mr. Melloh: Right.

Ms. Walsh: So if we are keeping the same ones, that's even more positive.

Mr. Melloh: Yes. It's been a very durable system. It's a great system. Once in a while, somebody will say, "I think the yardage is off a little bit." Its GPS, so it is what it is. Maybe they hit the ball too hard or something like that.

Mr. McCarthy: There are very few people here where it would make a difference; whether, its 135 yards or 140 yards.

Mr. Melloh: In a nice way I'm trying to tell them, "Maybe you just need to back off a little bit." The GPS' are definitely going onto the new golf carts. It will be a three day turn around because we have to take it off of the old carts and then wire off the new ones. You can't do all 75 of them at one time, so there may be a couple of rounds or a couple of days where people have to go out without them, but that's just the nature of the business. That would happen even if we hired another company to do it. When they bring the golf carts in, they bring them in groups on flatbed trailers; kind of like a car carrier, but it's a golf cart carrier. So if they bring in 20 at a time, they drop off 20 and pick up 20. So we have to get them ready for pick up because we don't have a place to store 150 golf carts. This lease also includes the two ranger and player assistance carts. The good thing behind that is we already replaced the batteries in the ones that we have currently because they are used so much. They are used every single day. It comes with the five-year warranty, so we would not have to have that expense either.

Mr. McCarthy: Are there any further questions regarding the golf carts?

Mr. Bedwell: Did you do this study on the cost that turned out to be a minimal cost?

Mr. Melloh: I think what we did was we kind of figured out how many extra carts we needed. The people who plan a weekend, most of them like riding with each other. So the big deal is where we have local residents.

Mr. Bedwell: When people pay and say that they want four keys, can they instead say, "Can you do it with two people double up?" I think I heard him say that when I was in the Pro Shop, rather than just giving them four keys because four guys were playing.

Mr. Melloh: Well we encourage people. What is difficult with our operation is that people need to take a golf cart out to the parking lot to pick up their clubs. So a guy comes in saying that they need a key to get their clubs and another guy comes in and says they need a key to get their clubs and so on and so forth.

Ms. Thomsen: Is that what happens with the groups like the Savannahs?

Mr. Melloh: We normally have the Savannahs carts lined up for them and a lot of times we have our guys go out there and pick up their clubs with them.

Ms. Thomsen: Are they already automatically playing 2x2?

Mr. Melloh: Yes. Normally they are.

Ms. Thomsen: Is that the only large group that does that or most of the large groups?

Mr. Melloh: If you have a 100-person tournament, we are setting it up with cart plates that say, "Paul McCarthy/David Bedwell."

Ms. Thomsen: So this really is across the board to begin with.

Mr. Melloh: It's not every single group and not every single time. Like I said, we will do a full study and come up with all of the answers.

Mr. Bedwell: I thought you had done a study before.

Mr. Melloh: We did, but that was three years ago.

Ms. Walsh: I also think this came under the original study and we came back to the same conclusion that because of the way our fairways are, it wasn't impacting that much other than the wear and tear on the golf carts.

Mr. Oakley: David, to answer your question, when you sign up for golf and pay your money with VEMA, they only provide two carts.

Mr. Bedwell: I know they were doing it with VEMA.

Mr. Oakley: There has been some grumbling.

Mr. Bedwell: Maybe that's what I overheard in the Pro Shop, but I heard Dennis tell someone, "You guys double up," or something like that.

Mr. McCarthy: Is there anything else on the golf carts? Hearing none, we are going to vote on the lease. The monthly fee is \$6,552.90. It's a 48-month lease with a 60-month warranty on the batteries. The approximately delivery time would be around December 1st. If there is nothing further, I need a motion.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor the golf cart lease with E-Z-GO Golf Cart Lease for 48 months with a 60-month warranty on the batteries in the amount of \$6,552.90 per month was adopted.

Mr. Melloh: I don't have a lot to report. We have the normal day-to-day operations for the CDD. I think I previously told you that we had our excavator tractor loader that needed to have some repairs. We received it back and there were hydraulic issues. It turned out that we needed some new hydraulic hoses. Anyway, there was a \$3,600 repair bill, which is covered in our budget. I just wanted to prepare you because it could've been a much larger amount. Regarding golf course maintenance, we are going to be over seeding the green slopes and tree tops the first week of November. It should be ready around Thanksgiving. Most of that germinated very well and the golf course is looking really good. Last year was the first year that we over seeded all of the treetops, instead of just three treetops. That was kind of a home run. People loved that because our tees are not in great shape. Some of them are in better shape than others. That's why the ongoing product list we have includes that at some point. So it should look really good once he gets his pre-emergent down, which means where you don't have over seeding. You pre-emerge so winter weeds don't crop up. He was able this past week to do a second application of goose and crab grass control on the greens. We are helping that program quite a bit, so we don't have that crop up in the spring because that's kind of been an issue. We talked about a couple of times that the goose grass is a real problem. Anyway, we are doing everything that we can do to keep that under control.

Ms. Walsh: Is he finding the application to be effective?

Mr. Melloh: Yes. There is a little bit of post emergent control, but for the most part, it's a pre-emergent to keep it from coming out in the spring. So that's for the goose and crab grass, but he has sprayed it with an herbicide and its going away. It should go away as we get cooler weather.

Ms. Thomsen: Yes.

Mr. Melloh: So we should be good for the season.

Ms. Thomsen: It's still 90 degrees in October.

Mr. Melloh: I think you read in Tom Trammel's report about how goose grass loves humidity, heat, and moisture. Once we get away from it, we should be able to gain control over

it. I provided you with the Rounds and Revenue Report. The weather continues to be a headache for us. We were closed two days this month and made zero dollars, but the good days are good days. On October 16, we changed our rates from summer to pre-season rates. Of course our pre-season rates and all of our rates have increased some. I talked to Lane and he spoke to the guys in the Pro Shop and we are not getting any pushback on the rate. We are actually in good shape. People see the value in the product we have out there. With that being said, once the weather flattens out for us, we should be able to make really good revenue this year. Does anyone have any questions?

Mr. Bedwell: I have a couple of questions on the sales analysis. Total year-to-date is flat in the prior year for the total number of rounds, but the rounds for CDD residents were down 639 rounds compared to last year. That may be small. I don't know why. Maybe you want to do it. EZ-Link and GolfNow were down 2,446 rounds, which maybe you want because the average price is \$17.68.

Mr. Melloh: We had a computer glitch in the recording of EZ-Link tee times. I can give you the actual number. Some of those EZ-Link rounds ended up in the public rounds.

Mr. Bedwell: Okay.

Mr. Melloh: So you can see how much more public rounds there are.

Mr. Showe: They offset each other.

Mr. Bedwell: Okay.

Mr. Melloh: When somebody goes onto EZ-Links, it's kind of like going on Expedia.com. Whenever that comes across to our computer system, there is a skew that it assigned to. The skew got messed up. I was wondering the same thing you just said. That's what we found out.

Mr. Bedwell: I want to know if there's some kind of pricing problem when I see rounds dropping and CDD resident rounds are dropping.

Mr. Melloh: Right.

Mr. Bedwell: We have enough trouble trying to get CDD residents to play.

Mr. Melloh: Here's what we should look at. This is about potential. Last year, we had 52,534 rounds of golf, versus 52,751 rounds for this year, for a slight increase. I'm going to bring this to the workshop. I do a complete weather analysis other than what you see here. Most golf

management companies do the same thing. In a month, you want to know how many good days you have and how many weather affected days.

Mr. Bedwell: I know.

Mr. Melloh: This year, we had 15 more weather affected days than we had last year.

Ms. Walsh: I believe that.

Mr. Melloh: In a month, if you had 20 good days and you took the revenue from those 20 good days, and then you take the 10 days that you had weather affecting you, either a full shutdown, partial shutdown, rain in the morning, rain in the afternoon, whatever, take the revenue from that and figure out the difference and multiply it by 10, that's how much revenue you lost, but you lost revenue last year too. So when you compare what you lost last year, because you are always going to lose revenue, the loss of 15 days cost us \$68,000. When I bring this update, I will have a more detailed analysis on how you look at that, but the idea is, in a nutshell, if we had the same weather we had last year, we would've gained \$68,000.

Mr. Bedwell: Okay.

Mr. Melloh: Because we were way ahead on June 30th, but when July 1st happened and we received 32 inches of rain up until Dorian, now we are still up to almost 10 inches in the month of October. Those things hurt. There's nothing you can do about it, but what's great about it is potential. So for us to lose 15 days and still do 200 more rounds of golf is pretty significant. That just shows you that people love this golf course, the area is growing and so on and so forth. You are talking about the CDD residents. They are more fair weather golfers.

Mr. Bedwell: I know.

Mr. Melloh: The idea is that they didn't make up those 15 days.

Mr. Bedwell: I just look for trends. The other thing is are we below budget on Associate Memberships?

Mr. Melloh: It may be a little blow the budget, but we sold \$2,000 more in memberships this year than last year. Four months before the actual year ends, you try to guess what you are going to do and that's probably what it is.

Mr. Bedwell: An Associate Membership year-to-date is \$36,000 versus a plan of \$42,000. I'm just wondering going back to the last page, why an Associate Membership average round is \$35.53, and the public rate is \$30.99. There may be a pricing problem. That may be one

of the reasons. I don't understand why you join when you are paying \$5 more on average out of thousands of rounds, versus the public rounds.

Mr. Melloh: That's the thing. It's called a rate mix. So the public is including the people that come in and pay the \$50 and a person that comes in at 4:00 p.m. and pays \$14 for the special.

Mr. Bedwell: I understand.

Mr. Melloh: It includes a lot of different rates.

Mr. Bedwell: Does an Associate Member play 9 holes?

Mr. Melloh: No. Remember what I told you earlier? They play on the weekends.

Mr. Bedwell: I just wanted to make sure that we didn't have a pricing problem.

Mr. Melloh: No. Remember, when we get into the high season and we are charging \$65 for a weekend rate for the general public in January, the Associate Member is getting \$13 off of that. That's where it is, but again, they aren't the group going out there.

Mr. Bedwell: They are not playing during the week.

Mr. Melloh: That's a great observation on your part.

Mr. Bedwell: I'm just trying to look at this and you see these trends.

Mr. Melloh: Of all the analysis you see in here, this is what I look at the most. Because this is where the rubber meets the road. This is where we look at what we have going on. One of the other things that I would like to point out is if you go down to where it says, "Member Rounds," we did more member rounds this year.

Mr. Bedwell: I noticed that.

Mr. Melloh: We sold a few more memberships this year. We had \$203,000 worth of membership dues, versus \$185,000 from last year.

Mr. Bedwell: If you increased the daily fee, you might sell a few more.

Mr. Melloh: We could, but there are more people moving to the area. We keep adding more and more CDD residents. I guarantee you that in the past six years we put 25 to 30 different CDD residents into the system.

Mr. Bedwell: So in some way, the CDD resident rounds may be down because they are fair weather players and the weather has been bad. The rate the Associate Member is paying is higher because they play on the weekends.

Mr. Melloh: Mainly on the weekends and mainly during the high dollar times.

Mr. Bedwell: Okay.

Mr. Melloh: They come out on Tuesday morning and are playing at 9:30 a.m., which is higher than if they came out at 3:00 p.m. or 4:00 p.m. when you get a lot of the public play. People love to come out and play golf. Before we offered the twilight and moonlight specials when I arrived, you could shoot a cannon down the fairways because they were charging the full rate at 4:00 p.m. At other golf courses that I operated, people love to leave work and come out and play. Regarding the moonlight special, we get an hour to two hours of daylight and we just tell them it's \$14 to play 8 holes, 9 or 10 holes. They just like to do that. But the more of those that we have, brings down the overall rate. That's why I said, don't look at the rate. Its more about volume, how many rounds we are doing versus what the rate is, even though the rate is important, but it's a good thing.

Mr. Oakley: One thing that I would like to comment on is the way that you have the comp rounds laid out. That's nice and easy to see. It's all grouped together. You can see what EZ-Links is.

Mr. Showe: That was one of the changes we made. We took EZ-Links out of there because essentially that's not a comp round. That's compensation that we would've paid for them to use their system.

Mr. Oakley: But I like where you have staff comp rounds and other comp rounds.

Mr. Showe: We get it done.

Mr. Melloh: It's easier to make that change on this report, then it is for us to redo our entire computer system. This is a good way to do it, so going forward, that's how you will see it.

Mr. Bedwell: You answered my questions. Thank you.

Mr. Melloh: Great questions, by the way.

Mr. McCarthy: Tim, are you all set?

Mr. Melloh: Yes. That's the end of my report.

SIXTH 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 #3722 through #3745 from the General Fund in the amount of \$205,781.59 were approved.

Ms. Walsh: Nothing was written out of the Capital Reserve Fund.

On MOTION by Ms. Walsh seconded by Mr. Bedwell with all in favor Checks #27097 through #27178 from the Golf Course Fund in the amount of \$209,956.92 were approved.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

Mr. McCarthy: Bill?

Mr. Oakley: Tim, do we need inspections of the playground equipment at Woodside Park? I was at a homeowner's meeting last night and talked about replacing it. I believe it has to be inspected yearly and I didn't know whether we were required to do that.

Mr. Melloh: I've never known that to be a factor.

Mr. Showe: Typically there aren't really required inspections. If Tim is aware that it's an unsafe play condition, we would have to take action at that point.

Mr. Melloh: Annually, we buy the playground grade mulch, which is more milled, and we fill it up. That's part of the deal about going through and retrofitting with our new project lift. We finished putting in the playground this past year. I even have comments from some people who have gone down there to look. It's among the Oak trees, which is great because it provides shade, but it also has surface roots that come through it, so we try to keep enough of that mulch in there. However, it moves around when it rains, so it's kind of an ongoing situation there. I think that we are about ready to buy some more mulch.

Mr. Oakley: I wanted to address it because it was brought up. I have a sidewalk update for the Board. The last thing that I heard was that they would be starting on Monday or Tuesday or Wednesday of next week on the sidewalk on Viera Boulevard south, on the north side of the street. There are several sections of sidewalk that need to be replaced out there and are working with Beck to reduce the overall cost. We are paying \$400 for the buggy and Beck is paying \$200. So we are saving an extra \$200. We worked it out, but the best price is for the best deal we can get. Jason, I sent something to you once before about publishing meeting information in the Viera Voice. Where are we with that?

Mr. Showe: I think we were going to talk about it at the next workshop. We have the pricing information. We wanted to see if the Board is still interested, once you know the costs.

Mr. Oakley: I just want to let everyone know that ECOR was spraying the weeds around the #11 and #12 lakes. I asked Jason for some information on the bond. I know that we are in litigation, but I need to know or would like to know by not issuing the bonds, what are we saving per month in relationship to the interest,

Mr. Showe: With the original set that we presented in July, the capitalized interest, which is what you would be saving, essentially had issues. There are certain months that we would've not paid assessments. That was \$1,024,000 for 38 months, which equates to approximately \$27,000 per month that we are technically saving. Unfortunately, based on what the folks told me at the bond market, because the rate is likely ticking up, any savings are going to be absorbed when we re-issue based on higher interest rates.

Mr. Oakley: What we were talking about earlier is the original bond rate was at 3%.

Mr. Showe: Yes.

Mr. Oakley: The new bond rate is 3.5%.

Mr. Showe: In today's market, they would be looking at about 3.5%. There's no telling what it's going to be in March. Likely when we go to issue, should the Board choose to move forward, that's where we are today.

Mr. Oakley: So this entire bond legal suit is really costing 4,400 homeowners money.

Mr. Showe: Correct.

Mr. Oakley: Okay. That's all. Thank you.

Mr. McCarthy: Jo, do you have anything?

Ms. Walsh: I will talk to Tim about it later.

Mr. McCarthy: Melinda?

Ms. Thomsen: No thanks.

Mr. McCarthy: David?

Mr. Bedwell: No.

Mr. McCarthy: I have a couple of items that I would like to discuss. We have these two items on the website and I'm trying to get people, whether they are for or against it, to go to the website. So everything that I've done, I've run by Jason at length to make sure it's being done correctly. I couldn't discuss it with my fellow Board Members because it's something that had to

be done at a meeting. I'm prepared to send out the following email to 80 or 90 people that I know in the community:

Partly in response to certain claims asserted and litigation filed against the Viera East CDD (The "District"), the District Board of Supervisors will be holding a Public Hearing to consider new assessment proceedings on November 21, 2019 at 6:00 p.m. at Faith Lutheran Church. You have likely received a letter notifying you of this hearing. As part of the bond process, the District has developed a new Assessment Methodology and new Engineer's Report. These documents and more can be found on the CDD website. I would encourage you to review these documents and share this information with any of your neighbors who you think might be interested in this process. It doesn't make any difference if they are for or against it. I want people to read it. Should you have any questions about the projects, bond issue or items relating to the District, please contact the District Manager, Jason Showe at 407-841-5524. As always, we appreciate your involvement and participation in the Viera East CDD. Paul McCarthy, Chairman of the Board."

Mr. McCarthy: We all have different avenues that we circle in and there are people that don't have anything to do with golf. So I would encourage the Board, if you feel it's appropriate to do the same thing with your mailing list. If you have any questions, now would be a good time to discuss it with Jason.

Mr. Showe: Now that we have discussed it as a Board, I will send you the Word file. That way, if you choose to change it and edit it, obviously you can do that.

Mr. Bedwell: The only problem that I have is the word, "new." It says that there are new Assessment Methodology and Engineer's Reports.

Ms. Thomsen: There is nothing new about it.

Mr. Showe: The report from Fishkind is new. That wasn't presented.

Mr. Bedwell: Yes, but he came up with the same answer he had in 1992.

Ms. Thomsen: It doesn't change.

Mr. Showe: I can use the word, "revised" instead of "new," because they are definitely revised reports. That might be more appropriate.

Mr. McCarthy: That's a better word.

Ms. Thomsen: It sounded like they were changing the assessment and we're not. I wish we were.

Mr. Showe: For the Board's information, the required mailed notices went out yesterday, in case you get phone calls. We also circulated the script that we are using internally for our

staff. So if you get questions, that has been run through the attorneys. I let my staff know. If any resident gets too far off of the items on that script, send them to me. We just want to make sure that we are careful in what we are telling folks because there is current litigation.

Ms. Thomsen: We had an HOA meeting last night and I tried to get a hold of Tim, but my phone has been acting up. I finally received your response, but it was too late. I didn't want to have a situation where Paul and I were at the same meeting and something came up. With the Sunshine Law being as it is, I didn't want to be there. It is dicey. You have to be really careful.

Mr. McCarthy: That's why we have Jason.

Mr. Oakley: Do we have the addresses of the people in the various HOAs?

Mr. Showe: I don't have any email addresses.

Mr. Melloh: Do you mean like the President of the HOAs?

Ms. Thomsen: Yes.

Mr. McCarthy: I tried to get that when I was running for the first time on the Board and they are very guarded about that in terms of their email list.

Mr. Melloh: I was going to say the exact same thing. I have some time, but they are so old that I didn't know if they were still the President. To get them is impossible.

Mr. Oakley: How about Fairway Management? Could we send it to them so they can send it out to the HOAs affiliated with the CDD?

Mr. Showe: Yes.

Mr. Oakley: There are 963 CDD residents that participate in golf over at Viera East. Do we have their email address?

Mr. Melloh: We don't have every one of them, no. We have a good portion of them, but we don't have every single one.

Mr. Oakley: Could we send it to those people also?

Mr. Melloh: We could.

Mr. McCarthy: I already met with Dave Hill and Charlette Rinehart regarding that. I wanted to run this by the Board first and then I will get together, in the next three or four days with Charlotte and Dave.

Mr. Oakley: I was just thinking of sending it to people who aren't affiliated with any clubs or groups.

Mr. Melloh: That's a good idea.

Mr. McCarthy: The more people we can expose to that assessment on the website, the better it is, whether they are for or against it. Make a decision.

Mr. Bedwell: What does this do in addition to the letter they are getting? I didn't quite understand.

Mr. McCarthy: Basically what I'm trying to do is to draw attention where people go to our website to review documents.

Mr. Showe: As the Board indicated, we will supplement that with a second letter, which hopefully is clearer.

Mr. Bedwell: The Engineer's Report, plus that economic report is on the website.

Mr. McCarthy: Exactly. We would encourage you to review the documents and share this information with your neighbors.

Ms. Thomsen: That should be in bold.

Mr. Showe: That's easy enough.

Mr. McCarthy: There is a whole social media that I don't understand. It's not my area of expertise. Just get it going.

Mr. Bedwell: I could put it on Facebook, but I don't know how to do that.

Mr. Showe: In terms of social media, it is challenging for CDD folks to use Facebook. Dave might post something and if Bill is your friend and he posts something, all of a sudden, you are violating the Sunshine Law.

Mr. McCarthy: I think the five of us are better off, if you choose to do it and sign your name to it, because they know Melinda, Jo Walsh, Bill and David. See what happens.

Mr. Showe: As opposed to the first process where we only send out the one required notice, we are sending two this time.

Mr. Bedwell: Are we getting the big room again?

Mr. Showe: Yes.

Ms. Thomsen: Are we going to have the Wednesday and Thursday meeting?

Mr. Showe: Actually, we only scheduled a Thursday meeting.

Ms. Thomsen: That's what I need to know. Thank you.

Mr. Showe: That's the one we moved to Thursday, November 21st.

Ms. Thomsen: It was on the 20th and now it's on the 21st.

Ms. Walsh: There is a workshop that same month.

Mr. McCarthy: So the next Board Meeting is on November 21st.

Ms. Thomsen: We are only two weeks away and it's not cut and dry.

Mr. Bedwell: Could you send us an email on what meetings are in November?

Mr. Showe: The November workshop is actually November 13th.

Ms. Thomsen: It's November 13th and November 21st. So they are seven days apart. For Thanksgiving and Christmas, we have the same kind of setup.

Mr. McCarthy: Please send the email out.

Mr. Showe: Yes.

Mr. McCarthy: If there is nothing further, we need a motion to adjourn.

Bob Higgins, Sandhill: I see that you don't have a public comment period, so how can I be heard?

Mr. McCarthy: It's closed now, but our General Manager, Tim Melloh is here, and he would be more than happy to talk to you, but as a Board, we can't talk to you at this point.

EIGHTH 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 IV

RESOLUTION 2020-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE VIERA EAST COMMUNITY DEVELOPMENT
DISTRICT APPROVING AN AMENDED GENERAL FUND
BUDGET FOR FISCAL YEAR 2019 AND PROVIDING FOR
AN EFFECTIVE DATE.**

WHEREAS, pursuant to Resolution 2018-02, the Viera East Community Development District Board (the “Board”) adopted a Budget for Fiscal Year 2019; and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2019.

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

1. The Budget for Fiscal Year 2019 is hereby amended and restated as set forth on the Fiscal Year 2019 Amended Budget attached hereto as “**Exhibit A**”.
2. This Resolution shall take effect immediately upon adoption and be reflected in the monthly and Fiscal Year End 9/30/2019 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED THIS 21st DAY OF NOVEMBER, 2019.

ATTEST:

**BOARD OF SUPERVISORS OF THE
VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____

Its: _____

Viera East
Community Development District
General Fund
FY2019 Budget Amendment

	Adopted FY19 Budget	Increase/ (Decrease)	Amended FY19 Budget	Actuals 9/30/19
<u>Revenues</u>				
Maintenance Assessments	\$808,157	\$0	\$808,157	\$808,158
Golf Course Administrative Services	\$56,280	\$0	\$56,280	\$56,280
Interest Income	\$100	\$0	\$100	\$10
Carryforward Surplus	\$0	\$102,602	\$102,602	\$285,530
Total Revenues	\$864,536	\$102,602	\$967,138	\$1,149,977
<u>Administrative Expenditures</u>				
Supervisors Fees	\$30,195	\$2,091	\$32,286	\$32,286
Engineering Fees	\$5,000	\$10,575	\$15,575	\$15,575
Attorney's Fees	\$5,000	\$3,053	\$8,053	\$8,053
Dissemination	\$1,000	\$0	\$1,000	\$1,000
Trustee Fees	\$5,600	\$534	\$6,134	\$6,134
Annual Audit	\$6,500	(\$790)	\$5,711	\$5,711
Collection Agent	\$2,500	\$0	\$2,500	\$2,500
Management Fees	\$100,440	\$0	\$100,440	\$100,440
Postage	\$1,500	\$3,401	\$4,901	\$4,901
Printing & Binding	\$2,500	(\$1,161)	\$1,339	\$1,339
Insurance- Liability	\$7,293	(\$1,013)	\$6,280	\$6,280
Legal Advertising	\$2,500	(\$2,304)	\$196	\$196
Other Current Charges	\$1,500	(\$452)	\$1,048	\$1,048
Office Supplies	\$3,000	(\$2,719)	\$281	\$281
Dues & Licenses	\$175	\$0	\$175	\$175
Information Technology	\$3,400	(\$0)	\$3,400	\$3,400
Total Administrative	\$178,103	\$11,214	\$189,318	\$189,317
<u>Operating Expenditures</u>				
Salaries	\$136,662	\$1,495	\$138,157	\$138,157
Administrative Fee	\$1,463	\$92	\$1,555	\$1,555
FICA Expense	\$10,455	(\$65)	\$10,390	\$10,390
Employee Insurance	\$8,893	(\$758)	\$8,135	\$8,135
Workers Compensation	\$2,679	\$1,704	\$4,383	\$4,383
Unemployment	\$853	\$101	\$954	\$954
Other Contractual	\$5,000	\$2,761	\$7,761	\$7,761
Training	\$500	(\$500)	\$0	\$0
Uniforms	\$500	(\$500)	\$0	\$0
Total Operating	\$167,005	\$4,330	\$171,335	\$171,335

Viera East

Community Development District

General Fund
FY2019 Budget Amendment

	Adopted FY19 Budget	Increase/ (Decrease)	Amended FY19 Budget	Actuals 9/30/19
<u>Maintenance Expenditures</u>				
Canal Maintenance	\$14,000	(\$1,439)	\$12,561	\$12,561
Lake Bank Restoration	\$60,000	(\$60,000)	\$0	\$0
Environmental Services	\$20,000	\$8,520	\$28,520	\$28,520
Water Management System	\$99,000	(\$2,746)	\$96,254	\$96,254
Control Burns	\$15,000	(\$15,000)	\$0	\$0
Contingencies	\$9,000	(\$8,106)	\$894	\$894
Fire Line Maintenance	\$5,000	(\$3,498)	\$1,502	\$1,502
Basin Repair	\$4,000	\$1,408	\$5,408	\$5,408
Total Maintenance	\$226,000	(\$80,861)	\$145,139	\$145,139
<u>Grounds Maintenance Expenditures</u>				
Salaries	\$147,875	(\$16,228)	\$131,647	\$131,647
Administrative Fees	\$3,454	(\$8)	\$3,446	\$3,446
FICA	\$11,312	(\$2,248)	\$9,064	\$9,064
Health Insurance	\$30,559	(\$17,443)	\$13,116	\$13,116
Workers Compensation	\$2,898	\$500	\$3,398	\$3,398
Unemployment	\$2,120	(\$243)	\$1,877	\$1,877
Telephone	\$4,500	\$667	\$5,167	\$5,167
Utilities	\$7,700	(\$2,777)	\$4,923	\$4,923
Property Appraiser	\$1,990	(\$4)	\$1,986	\$1,986
Insurance	\$1,447	\$171	\$1,618	\$1,618
Repairs	\$12,000	\$10,080	\$22,080	\$22,080
Fuel	\$7,500	\$8,064	\$15,564	\$15,564
Park Maintenance	\$3,000	(\$540)	\$2,460	\$2,460
Sidewalk Maintenance	\$5,000	(\$4,802)	\$198	\$198
Chemicals	\$5,000	(\$3,198)	\$1,802	\$1,802
Contingencies	\$5,000	\$471	\$5,471	\$5,471
Refuse	\$8,000	(\$2,423)	\$5,577	\$5,577
Office Supplies	\$750	\$169	\$919	\$919
Uniforms	\$3,000	(\$359)	\$2,641	\$2,641
Fire Alarm System	\$4,000	(\$955)	\$3,045	\$3,045
Rain Bird Pump System	\$18,500	\$9,541	\$28,041	\$28,041
Maintenance Reserve - Transfer Out	\$7,823	\$0	\$7,823	\$7,823
Maintenance Reserve - Transfer Out (Excess)	\$0	\$189,484	\$189,484	\$189,484
Total Grounds Maintenance	\$293,428	\$167,919	\$461,347	\$461,347
Total Expenditures	\$864,536	\$102,602	\$967,138	\$967,138
Excess Revenue/(Expenditures)	\$0	\$0	\$0	\$182,839

SECTION V



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

September 20, 2019

Jason Showe, District Manager
Governmental Management Services, LLC
135 W Central Blvd, Suite 320
Orlando, FL 32801

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Viera East Community Development District, which comprise governmental activities and each major fund for the General Fund as of and for the year ended September 30, 2019 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2019 and thereafter for one annual renewal if mutually agreed by Viera East Community Development District and Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The Responsibilities of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

Fort Pierce / Stuart

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Private Companies Practice Section

Member FICPA



Viera East Community Development District
September 20, 2019
Page 2

In making our risk assessments, we consider internal control relevant to Viera East Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Viera East Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund



Viera East Community Development District
September 20, 2019
Page 3

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit, we will request certain written confirmation concerning representations made to us in connection with the audit including, among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



Viera East Community Development District
September 20, 2019
Page 4

Management is responsible for identifying and ensuring that Viera East Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Viera East Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Viera East Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Viera East Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Viera East Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Viera East Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

Records and Assistance

If circumstances arise relating to the condition of the Viera East Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Viera East Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

Viera East Community Development District
September 20, 2019
Page 5

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Hanna Smith. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2019 will not exceed \$7,050 unless the scope of the engagement is changed, the assistance which Viera East Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

In the event we are requested or authorized by Viera East Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Viera East Community Development District, Viera East Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.



Viera East Community Development District
September 20, 2019
Page 6

Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Viera East Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Viera East Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Viera East Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of Viera East Community Development District's financial statements. Our report will be addressed to the Board of Viera East Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In addition to our report on Viera East Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Viera East Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants FL

Viera East Community Development District
September 20, 2019
Page 7

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

October 7, 2019



Judson B. Baggett 6815 Dairy Road
MBA, CPA, CVA, Partner Zephyrhills, FL 33542
Marci Reutimann (813) 788-2155
CPA, Partner (813) 782-8606

System Review Report

To the Directors


November 2, 2016

Berger, Toombs, Elam, Gaines & Frank, CPAs PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL (the firm), in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.


Baggett, Reutimann & Associates, CPAs, PA

(BERGER REPORT16)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT
(DATED SEPTEMBER 20, 2019)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GMS, LLC
135 W CENTRAL BLVD, SUITE 320
ORLANDO, FL 32801
TELEPHONE: 407-841-5524
EMAIL: JSHOWE@GMSNF.COM**

Auditor: J.W. Gaines

By: _____

Title: Director

Date: September 20, 2019

District: Viera East CDD

By: _____

Title: District Manager

Date: 10/7/19

SECTION VII

SECTION A

Viera East
Community Development District
Check Register Summary
October 17, 2019 through November 14, 2019

Fund	Date	Check #'s	Amount
General Fund			
	10/17/19	3746-3750	\$ 9,421.49
	10/24/19	3751-3760	\$ 12,735.00
	10/31/19	3761-3767	\$ 47,750.90
	11/7/19	3768-3770	\$ 704.05
	11/14/19	3771-3779	\$ 70,618.04
	Sub-Total		\$ 141,229.48
Capital Reserve			
	Sub-Total		\$ -
Golf Course			
	10/17/19	27179-27197	\$ 23,630.68
	10/24/19	27198-27218	\$ 15,393.91
	10/28/19	27219	\$ 200.00
	10/31/19	27220-27239	\$ 21,677.86
	11/7/19	27240-27259	\$ 34,693.49
	11/14/19	27260-27286	\$ 38,425.99
	Sub-Total		\$ 134,021.93
Total			\$ 275,251.41

AP300R
 *** CHECK DATES 10/17/2019 - 11/14/2019 *** YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 11/14/19 PAGE 1
 VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
10/17/19	00152	10/01/19 73925	201910 310-51300-54000	ANNUAL FEE	*	175.00	
							175.00 003746
DEPARTMENT OF ECONOMIC OPPORTUNITY							
10/17/19	00195	9/30/19 1102A	201909 320-53800-34100	PEST CONTROL SERVICES	*	328.08	
							328.08 003747
ECOLAB PEST ELIMINATION DIV							
10/17/19	00210	10/10/19 10102019	201910 340-53800-47300	ELECTRIC	*	20.18	
							20.18 003748
FPL							
10/17/19	00126	10/01/19 358	201910 310-51300-34000	MANAGEMENT FEES OCT 2019	*	8,370.00	
		10/01/19 358	201910 310-51300-35100	INFO TECHNOLOGY OCT 2019	*	283.33	
		10/01/19 358	201910 310-51300-31700	DISSEMINATION AGENT SRVCS	*	83.33	
		10/01/19 358	201910 310-51300-51000	OFFICE SUPPLIES	*	20.57	
		10/01/19 358	201910 310-51300-42000	POSTAGE	*	8.60	
		10/01/19 358	201910 310-51300-42500	COPIES	*	82.35	
							8,848.18 003749
GOVERNMENTAL MANAGEMENT SERVICES							
10/17/19	00188	6/18/19 91211533	201906 340-53800-54100	UNIFORMS	*	50.05	
							50.05 003750
UNIFIRST CORPORATION							
10/24/19	00076	10/10/19 11-14348	201910 340-53800-46000	TIRE/FUEL/VALVE STEM	*	434.30	
							434.30 003751
BOULEVARD TIRE CENTER							
10/24/19	00034	11/06/19 11062019	201910 340-53800-47300	UTILITIES	*	136.09	
							136.09 003752
CITY OF COCOA							
10/24/19	00159	10/10/19 1745521	201909 310-51300-31100	ENGINEERING SERVICES 9/30	*	2,745.00	
		10/10/19 1745521	201909 310-51300-31100	ENGINEERING SERVICES 9/30	V	2,745.00-	
							.00 003753
DEWBERRY ENGINEERS, INC.							
10/24/19	00195	10/24/19 7937144	201910 320-53800-34100	PEST CONTROL	*	328.08	
							328.08 003754
ECOLAB PEST ELIMINATION DIV							

VIER --VIERA EAST-- HSMITH

VIER --VIERA EAST-- HSMITH

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 11/14/19
 *** CHECK DATES 10/17/2019 - 11/14/2019 *** VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

PAGE 3

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
10/31/19	00188	10/01/19 91211699	201910 340-53800-54100			*	46.49	
		UNIFORMS						
		10/08/19 91211710	201910 340-53800-54100			*	46.49	
		UNIFORMS						
		10/15/19 91211721	201910 340-53800-54100			*	46.49	
		UNIFORMS						
		10/22/19 91211732	201910 340-53800-54100			*	46.49	
		UNIFORMS						
		10/29/19 91211743	201910 340-53800-54100			*	46.49	
		UNIFORMS						
					UNIFIRST CORPORATION			232.45 003765
10/31/19	00017	10/31/19 10312019	201910 300-20700-10000			*	28,243.24	
		SEPT 2019 PAYROLL						
		10/31/19 10312019	201910 300-20700-10000			*	3,481.18	
		AP 9/19/19						
		10/31/19 10312019	201910 300-20700-10000			*	1,110.79	
		AP 10/3/19						
		10/31/19 10312019	201910 300-20700-10000			*	652.86	
		AP 10/10/19						
		10/31/19 10312019	201910 300-20700-10000			*	3,110.61	
		AP 10/17/19						
		10/31/19 10312019	201910 300-20700-10000			*	346.66	
		AP 10/24/19						
					VIERA EAST CDD - GOLF COURSE			36,945.34 003766
10/31/19	00226	10/25/19 2019-08	201909 330-53800-47000			*	9,625.20	
		CANAL MAINTENANCE 10%						
					VIERA STEWARDSHIP DISTRICT			9,625.20 003767
11/07/19	00189	11/04/19 1478924	201911 340-53800-41000			*	527.88	
		TELEPHONE						
					BLUELINE TELECOM GROUP, LLC			527.88 003768
11/07/19	00190	10/31/19 081093	201910 340-53800-46000			*	36.26	
		AUTO SUPPLIES, OIL FILTER						
					NAPA AUTO PARTS			36.26 003769
11/07/19	00078	11/05/19 119646	201911 340-53800-46000			*	113.65	
		MOWING SERVICES						
					ROCKLEDGE MOWER & SERVICE			113.65 003770
11/14/19	00056	11/22/19 11222019	201911 300-15500-10000			*	800.32	
		SECURITY SERVICES						
					ADT SECURITY SERVICES			800.32 003771
					VIER --VIERA EAST-- HSMITH			

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	...
11/14/19	00076	11/05/19	11-14412 VEHICLE SERVICES	2019	11	340-53800-46000				*	433.40		
								BOULEVARD TIRE CENTER				433.40	003772
11/14/19	00040	11/01/19	11012019 AQUATIC WEED CONTROL SRVC	2019	10	330-53800-47200				*	8,058.75		
								ECOR INDUSTRIES, INC.				8,058.75	003773
11/14/19	00111	11/05/19	616070-0 PISTON KIT, COLLAR VITON	2019	11	340-53800-47500				*	206.94		
								FORESTRY SUPPLIERS, INC.				206.94	003774
11/14/19	00210	11/08/19	11082019 ELECTRIC	2019	11	340-53800-47300				*	20.20		
								FPL				20.20	003775
11/14/19	00126	11/01/19	360 MANAGEMENT FEES NOV 2019	2019	11	310-51300-34000				*	8,370.00		
		11/01/19	360 INFORMATION TECHNOLOGY	2019	11	310-51300-35100				*	283.33		
		11/01/19	360 DISSEMINATION AGENT	2019	11	310-51300-31700				*	83.33		
		11/01/19	360 OFFICE SUPPLIES	2019	11	310-51300-51000				*	20.90		
		11/01/19	360 POSTAGE	2019	11	310-51300-42000				*	16.41		
		11/01/19	360 COPIES	2019	11	310-51300-42500				*	221.40		
		11/01/19	360 TELEPHONE	2019	11	340-53800-41000				*	6.80		
								GOVERNMENTAL MANAGEMENT SERVICES				9,002.17	003776
11/14/19	00196	11/01/19	17WR5350 PARTS, LABOR, MILEAGE	2019	11	340-53800-46000				*	838.69		
								RING POWER CORPORATION				838.69	003777
11/14/19	00017	11/14/19	ASSMT110 ASSESSMENT RECEIPT 11/06	2019	11	300-20700-10000				*	9,911.48		
								VIERA EAST CDD - GOLF COURSE				9,911.48	003778
11/14/19	00134	11/14/19	ASSMT110 ASSESSMENT RECEIPT 11/06	2019	11	300-20700-10100				*	41,346.09		
								VIERA EAST CDD - SERIES 2006				41,346.09	003779
								TOTAL FOR BANK A			141,229.48		
								VIER --VIERA EAST-- HSMITH					

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
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TOTAL FOR REGISTER	141,229.48
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VIER --VIERA EAST-- HSMITH

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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	AMOUNTCHECK..... AMOUNT #
10/17/19	00782	9/20/19 5568STMT	201909 340-57200-51100	CLEANING MATS OVERPYMT	*	25.50-	
		9/20/19 5568STMT	201909 320-57200-51100	CLEANING MATS OVERPYMT	*	74.59-	
		10/01/19 22450	201910 340-57200-51100	CLEANING MATS	*	25.50	
		10/01/19 22450	201910 320-57200-51100	CLEANING MATS	*	74.59	
		10/15/19 23714	201910 340-57200-51100	CLEANING MATS	*	25.50	
		10/15/19 23714	201910 320-57200-51100	CLEANING MATS	*	74.59	
A LINEN CONNECTION							100.09 027179
10/17/19	01413	8/22/19 90797794	201910 300-14200-10000	GOLF BALLS	*	2,200.95	
		9/25/19 90813898	201909 300-14200-10000	TITLEIST CART BAGS	*	590.00	
		9/26/19 90814481	201909 300-14200-10000	GOLF BALLS	*	63.43	
		9/26/19 90814494	201909 300-14200-10000	TITLEIST HEADWEAR	*	639.99	
		9/30/19 90816074	201909 300-14200-10000	GOLF BALLS	*	173.47	
		9/30/19 90816267	201909 300-14200-10000	TITLEIST GOLF GLOVES	*	1,021.34	
		10/01/19 90817028	201910 300-14200-10000	GOLF BALLS	*	464.44	
ACUSHNET COMPANY							5,153.62 027180
10/17/19	01445	10/09/19 27099	201910 390-57200-43000	LED LIGHTING PAYMENT	*	201.80	
		10/09/19 27099	201910 300-13100-10000	LED LIGHTING PAYMENT	*	201.80	
		10/09/19 27099	201910 320-57200-43000	LED LIGHTING PAYMENT	*	201.80	
		10/09/19 27099	201910 340-57200-43000	LED LIGHTING PAYMENT	*	201.79	
BANLEACO							807.19 027181
10/17/19	00390	1/24/19 92991071	201910 300-14200-10000	GOLF CLUBS	*	435.40	
		2/07/19 92997402	201910 300-14200-10000	GOLF CLUBS- WEDGE	*	233.01	
CALLAWAY							668.41 027182
VIER --VIERA EAST-- HSMITH							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/17/19	01388	10/02/19 AR458986	201910 390-57200-54600	SUPPLIES	*	172.48	
				DEX IMAGING			172.48 027183
10/17/19	01333	10/15/19 10152019	201910 300-34700-00714	OWED BY VECDD FROM DG	*	426.37	
		10/15/19 10152019	201910 320-57200-48000	TICKETS ABCD 10/1	*	5.25	
		10/15/19 10152019	201910 300-13100-10500	FLORIDA CITY GAS CREDIT	*	165.51-	
				DIVOTS GRILLE			266.11 027184
10/17/19	01326	10/03/19 4640258-	201910 390-57200-47100	SUPPLIES	*	383.21	
		10/03/19 4640258-	201910 300-15500-10000	SUPPLIES	*	766.40	
				FIS OUTDOOR			1,149.61 027185
10/17/19	00108	10/20/19 00028108	201910 320-57200-48000	NEWS ADVERTISEMENT	*	368.14	
		10/20/19 00028109	201910 320-57200-48000	ADVERSITEMENT IN NEWS	*	445.57	
				FLORIDA TODAY			813.71 027186
10/17/19	00076	10/25/19 10252019	201910 300-13100-10500	UTILITIES	*	165.51	
				FLORIDA CITY GAS			165.51 027187
10/17/19	01438	9/30/19 42732	201909 320-57200-54000	2 BOXES OF SCORECARDS	*	118.00	
		10/01/19 407-20-1	201910 320-57200-54000	2020 ANNUAL DUES	*	150.00	
				FLORIDA STATE GOLF ASSOCIATION			268.00 027188
10/17/19	00035	10/31/19 10312019	201910 390-57200-43000	ELECTRIC	*	1,888.09	
		10/31/19 10312019	201910 300-13100-10000	ELECTRIC	*	472.02	
		10/31/19 10312019	201910 320-57200-43000	ELECTRIC	*	25.25	
		10/31/19 10312019	201910 330-57200-43000	ELECTRIC	*	670.22	
		10/31/19 10312019	201910 340-57200-43000	ELECTRIC	*	670.22	
		10/31/19 10312019	201910 350-57200-43000	ELECTRIC	*	663.28	

VIER --VIERA EAST-- HSMITH

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 BANK B VIERA EAST-GOLF

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		10/31/19	10312019	201910	320-57200-43000	*	78.50	
			ELECTRIC					
		10/31/19	10312019	201910	300-11500-10000	*	44.92	
			ELECTRIC					
					FPL			4,512.50 027189
10/17/19	01427	10/07/19	297595	201910	300-14200-10000	*	38.07	
			GOLF BALLS/GRIPS/APPAREL					
					GLOBAL GOLF SALES			38.07 027190
10/17/19	00587	10/04/19	585372	201910	390-57200-46100	*	392.79	
			DIESEL					
		10/04/19	585372	201910	300-13100-10000	*	193.46	
			DIESEL					
		10/04/19	585373	201910	390-57200-46100	*	608.44	
			GAS AND OIL					
		10/04/19	585373	201910	300-13100-10000	*	299.67	
			GAS AND OIL					
					GLOVER OIL COMPANY INC			1,494.36 027191
10/17/19	01355	10/11/19	11438	201910	350-57200-46300	*	390.22	
			WIRING FOR GPS INSTALL					
		10/11/19	11438	201910	300-15500-10000	*	1,170.63	
			WIRING FOR INSTALL NOV-JA					
					GPS TECHNOLOGIES, INC.			1,560.85 027192
10/17/19	01071	10/01/19	359	201910	310-57200-31700	*	83.33	
			DISSEMINATION AGENT SRVCS					
					GOVERNMENTAL MANAGEMENT SERVICES			83.33 027193
10/17/19	01127	10/09/19	00100014	201910	300-13100-10000	*	739.12	
			HEALTH INSURANCE					
		10/09/19	00100014	201910	300-13100-10000	*	1,204.54	
			HEALTH INSURANCE					
		10/09/19	00100014	201910	390-57200-22000	*	3,011.35	
			HEALTH INSURANCE					
					HEALTHFIRST HEALTH PLAN			4,955.01 027194
10/17/19	01334	10/14/19	95292039	201910	390-57200-47100	*	129.71	
			TURF PAINT/PVC PIPE					
					SITE ONE LANDSCAPE SUPPLY			129.71 027195
10/17/19	01366	10/08/19	6223370	201910	350-57200-46100	*	242.41	
			CUSHMAN REFRESHER PAYMENT					
		10/08/19	6223370	201910	390-57200-54600	*	419.64	
			CUSHMAN HAULER PRO PYMNT					

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		10/08/19 6223370	201910 390-57200-54600	TORO SAND PRO PYMNT	*	430.63	
				TCF NATIONAL BANK			1,092.68 027196
10/17/19 00117		10/10/19 40922305	201910 390-57200-46000	TIRE	*	199.44	
				WESCOTURF INC.			199.44 027197
10/24/19 00430		10/23/19 I1910232	201910 390-57200-49800	FIRST AID SUPPLIES	*	107.55	
		10/23/19 I1910232	201910 340-57200-49800	FIRST AID SUPPLIES	*	58.50	
				AMERICAN SAFETY & FIRST AID, INC.			166.05 027198
10/24/19 00390		10/01/19 93088322	201910 300-14200-10000	GOLF GLOVES	*	389.55	
		10/03/19 93089070	201910 300-14200-10000	GOLF BALLS	*	1,989.50	
		10/16/19 93091801	201910 300-14200-10000	HEADWEAR, HATS	*	94.13	
		10/16/19 93091801	201910 300-14200-10000	CART BAGS	*	898.08	
		10/17/19 93092150	201910 300-14200-10000	HEADWEAR, HATS	*	403.31	
				CALLAWAY			3,774.57 027199
10/24/19 00024		10/10/19 10102019	201910 390-57200-43000	WATER, UTILITIES	*	350.43	
		10/11/19 10112019	201910 320-57200-43000	WATER, UTILITIES	*	104.86	
		10/11/19 10112019	201910 330-57200-43000	WATER, UTILITIES	*	104.86	
		10/11/19 10112019	201910 350-57200-43000	WATER, UTILITIES	*	104.85	
				CITY OF COCOA UTILITIES			665.00 027200
10/24/19 01335		10/11/19 18695123	201910 390-57200-54600	MONTHLY PAYMENT DUE	*	5,167.72	
				DLL FINANCE LLC			5,167.72 027201
10/24/19 00947		10/24/19 7937148	201910 390-57200-46500	PEST CONTROL MAINT	*	76.96	
		10/24/19 7937148	201910 330-57200-46400	PEST CONTROL DIVOTS	*	95.11	
		10/24/19 7937148	201910 340-57200-46400	PEST CONTROL PROSHOP	*	95.11	
				ECOLAB PEST ELIMINATION			267.18 027202
				VIER --VIERA EAST-- HSMITH			

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	#
10/24/19	01196	10/23/19	91982764 SERVICED VEHICLE	2019	10	350-57200-46300				*	22.74		
								E-Z-GO A TEXTRON COMPANY				22.74	027203
10/24/19	01447	10/16/19	295792 IXORA PLANTS	2019	10	390-57200-47400				*	678.00		
								GRAY'S ORNAMENTALS				678.00	027204
10/24/19	00158	8/19/19	SO-40953 MOLE CRICKET BAIT	2019	08	390-57200-47500				*	360.60		
		8/19/19	SO-41060 CREDIT	2019	08	390-57200-47500				*	912.00-		
		10/14/19	CIN-0003 MAXTIMA	2019	10	390-57200-47500				*	728.00		
		10/14/19	CIN-0003 EXTINGUISH PLUS	2019	10	390-57200-47500				*	783.76		
								HOWARD FERTILIZER CO., INC.				960.36	027205
10/24/19	01392	10/21/19	114-6457 KEY RINGS FOR CART KEYS	2019	10	340-57200-51100				*	11.69		
								INES CAMPOS				11.69	027206
10/24/19	00159	9/25/19	70150 50 GRIT LAPPING COMPOUND	2019	10	390-57200-46000				*	89.95		
								ISLANDER GOLF SUPPLY, INC.				89.95	027207
10/24/19	01189	10/14/19	6678 1/2 PAGE ADVERTISEMENT	2019	10	320-57200-48000				*	350.00		
								MAVERICK MULTIMEDIA INC				350.00	027208
10/24/19	00180	10/19/19	10192019 AUTO SUPPLIES	2019	10	390-57200-46100				*	443.97		
								NAPA AUTO PARTS				443.97	027209
10/24/19	01363	10/16/19	48761 IRRIGATION COMP PAYMENT	2019	10	390-57200-47100				*	348.00		
								RAIN BIRD INTERNATIONAL, INC.				348.00	027210
10/24/19	01314	10/21/19	IV98517 OIL, O RING TRAY	2019	10	390-57200-46000				*	15.52		
								SCOTT EBERLY				15.52	027211
10/24/19	01334	10/21/19	95451870 HERBICIDE, PST CNTRL,MISC	2019	10	390-57200-47500				*	519.86		
								SITE ONE LANDSCAPE SUPPLY				519.86	027212
								VIER --VIERA EAST-- HSMITH					

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BANK B VIERA EAST-GOLF

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
10/24/19	01210	10/19/19 80561652	201910 320-57200-51000	OFFICE SUPPLIES	*	116.62	
		10/19/19 80561652	201910 320-57200-51000	OFFICE SUPPLIES	*	104.81	
				STAPLES ADVANTAGE			221.43 027213
10/24/19	00130	10/23/19 22285691	201910 340-57200-51100	SUPPLIES	*	421.06	
				SYSCO			421.06 027214
10/24/19	01468	10/16/19 1037	201910 390-57200-47500	GOOSE/CRABGRASS CONTROL	*	198.00	
				TBT TURF SERVICES, LLC			198.00 027215
10/24/19	01366	10/14/19 6232474	201910 390-57200-54600	CUSHMAN HAULER 800X	*	248.00	
				TCF NATIONAL BANK			248.00 027216
10/24/19	01257	10/12/19 52888	201910 350-57200-51100	LIGHTNING DECAL	*	109.56	
				THOR GUARD, INC.			109.56 027217
10/24/19	01454	10/10/19 63416074	201910 300-13100-10000	INSURANCE	*	146.32	
		10/10/19 63416074	201910 300-13100-10000	INSURANCE	*	200.34	
		10/10/19 63416074	201910 300-15500-10000	INSURANCE	*	52.50	
		10/10/19 63416074	201910 300-15500-10000	INSURANCE	*	316.09	
				UHS PREMIUM BILLING			715.25 027218
10/28/19	01469	10/23/19 008-0697	201910 350-57200-46100	DOCUMENTATION FEE	*	200.00	
				TCF NATIONAL BANK			200.00 027219
10/31/19	00782	10/29/19 24959	201910 340-57200-51100	CLEANING	*	25.50	
		10/29/19 24959	201910 320-57200-51100	CLEANING	*	74.59	
				A LINEN CONNECTION			100.09 027220
10/31/19	01470	10/28/19 9069630	201910 320-57200-42000	LETTERS/PRINTING	*	3,026.44	
				ACTION MAIL SERVICES			3,026.44 027221

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/31/19	00430	10/23/19 I1910232	201910 390-57200-49800			*	25.80	
			GOLF MAINTENANCE		AMERICAN SAFETY & FIRST AID, INC.			25.80 027222
10/31/19	00390	10/22/19 93077476	201910 300-14200-10000			*	432.85	
			GOLF CLUBS		CALLAWAY			432.85 027223
10/31/19	00024	10/16/19 10162019	201910 320-57200-43000			*	70.73	
			UTILITIES WATER		CITY OF COCOA UTILITIES			70.73 027224
10/31/19	01132	10/22/19 3682663-	201910 300-13100-10000			*	202.28	
			INSURANCE			*	94.17	
		10/22/19 3682663-	201910 300-13100-10000			*	17.37	
			INSURANCE			*	333.68	
		10/22/19 3682663-	201910 300-15500-10000			*		
			INSURANCE		COLONIAL LIFE			647.50 027225
10/31/19	00030	10/22/19 6-774-54	201910 320-57200-42000			*	47.73	
			SHIPPING		FEDEX			47.73 027226
10/31/19	00587	10/18/19 590628	201910 390-57200-46100			*	399.97	
			DIESEL			*	196.99	
		10/18/19 590628	201910 300-13100-10000			*	951.90	
			DIESEL			*	468.84	
		10/18/19 590629	201910 390-57200-46100			*		
			OIL AND GAS			*		
		10/18/19 590629	201910 300-13100-10000			*		
			OIL AND GAS		GLOVER OIL COMPANY INC			2,017.70 027227
10/31/19	01355	10/16/19 7091	201910 350-57200-46100			*	936.00	
			IPAR7 PRO LEASE		GPS TECHNOLOGIES, INC.			936.00 027228
10/31/19	00158	10/23/19 CIN-0003	201910 390-57200-47500			*	222.00	
			CHEMICALS OCTOBER			*	1,554.00	
		10/23/19 CIN-0003	201910 300-15500-10000			*		
			CHEMICALS NOV-MAY		HOWARD FERTILIZER CO.,INC.			1,776.00 027229
					VIER --VIERA EAST-- HSMITH			

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YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 11/14/19
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 BANK B VIERA EAST-GOLF

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
10/31/19	00159	10/28/19 70309	201910 390-57200-46000	LENS, GLOVES, ETC	*	118.40	
				ISLANDER GOLF SUPPLY, INC.			118.40 027230
10/31/19	00044	10/18/19 11008	201910 320-57200-46000	GOLF CART HOUSE LIGHT FIX	*	106.30	
				KIRBY ELECTRIC COMPANY INC			106.30 027231
10/31/19	01363	10/22/19 48801	201910 390-57200-47100	MISCELLANEOUS MATERIALS	*	199.45	
				RAIN BIRD INTERNATIONAL, INC.			199.45 027232
10/31/19	01324	10/16/19 10162019	201910 320-57200-34100	AMAZON PRIME	*	12.99	
		10/16/19 10162019	201910 320-57200-41000	CRICKET	*	104.00	
		10/16/19 10162019	201910 320-57200-34100	LABOR	*	20.00	
		10/16/19 10162019	201910 390-57200-46500	BEE REMOVAL	*	250.00	
		10/16/19 10162019	201910 300-13100-10000	U.S. FLAGS	*	221.80	
		10/16/19 10162019	201910 300-14200-10000	TROPHY	*	28.00	
		10/16/19 10162019	201910 390-57200-46000	TOW TICKET	*	225.00	
				REGIONS BANK			861.79 027233
10/31/19	00434	10/31/19 10312019	201910 390-58100-10300	TRANSFER OCTOBER 2019	*	1,667.16	
				STATE BOARD OF ADMINISTRATION			1,667.16 027234
10/31/19	00130	10/30/19 22286872	201910 340-57200-51100	SUPPLIES	*	62.42	
				SYSCO			62.42 027235
10/31/19	01366	10/19/19 6241527	201910 390-57200-54600	TORO TURF PACKAGE	*	5,115.96	
		10/20/19 6241528	201910 390-57200-54600	KUBOTA, SPREADER, LNDPRD	*	372.48	
		10/20/19 6244236	201910 350-57200-46100	GOLF CAR PYMNTS	*	2,144.45	
		10/24/19 6245195	201910 390-57200-54600	TORO WORKMAN/PRO SWEEP	*	652.34	
				TCF NATIONAL BANK			8,285.23 027236
VIER --VIERA EAST-- HSMITH							

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
10/31/19	00807	10/01/19 91211699	201910 390-57200-54100			*	135.42	
		UNIFORMS						
		10/08/19 91211710	201910 390-57200-54100			*	135.42	
		UNIFORMS						
		10/15/19 91211721	201910 390-57200-54100			*	233.08	
		UNIFORMS						
		10/22/19 91211732	201910 390-57200-54100			*	129.22	
		UNIFORMS						
		10/29/19 91211743	201910 390-57200-54100			*	138.06	
		UNIFORMS						
					UNIFIRST CORPORATION			771.20 027237
10/31/19	01206	10/24/19 9086676-	201910 320-57200-34100			*	351.94	
		TRASH DUMP						
		10/24/19 9087098-	201910 390-57200-47900			*	140.82	
		TRASH DUMP						
					WASTE MANAGEMENT INC. OF FLORIDA			492.76 027238
10/31/19	00117	10/24/19 40924646	201910 390-57200-46000			*	32.31	
		STUD/BALL						
					WESCOTURF INC.			32.31 027239
11/07/19	01471	10/31/19 167962	201910 350-57200-46300			*	372.00	
		PACE OF PLAY LABELS						
					ALLEGRA-ROCKLEDGE			372.00 027240
11/07/19	00850	11/30/19 2019PROP	201911 310-57200-49300			*	406.65	
		2522746-2019						
		11/30/19 2019PROP	201911 300-15500-10000			*	4,473.06	
		2522746-2019						
		11/30/19 2019PROP	201911 310-57200-49300			*	135.23	
		2522305-2019						
		11/30/19 2019PROP	201911 300-15500-10000			*	1,487.46	
		2522305-2019						
		11/30/19 2019PROP	201911 310-57200-49300			*	8.45	
		2522747-2019						
		11/30/19 2019PROP	201911 300-15500-10000			*	92.91	
		2522747-2019						
		11/30/19 2019PROP	201911 310-57200-49300			*	20.68	
		2617168-2019						
		11/30/19 2019PROP	201911 300-15500-10000			*	227.42	
		2617168-2019						
					BREVARD COUNTY TAX COLLECTOR			6,851.86 027241
11/07/19	00065	11/02/19 07133100	201911 320-57200-34100			*	174.96	
		INTERNET						
					BRIGHT HOUSE NETWORKS			174.96 027242
					VIER --VIERA EAST-- HSMITH			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
11/07/19	00364	11/04/19 11042019	201911 320-57200-46000	LOWES/HOME DEPOT REIMBURS	*	19.69	
				DAVID JUDY			19.69 027243
11/07/19	01333	10/31/19 10312019	201910 300-34700-00714	OWED BY VECDD	*	732.95	
		10/31/19 10312019	201910 320-57200-48000	3 TICKETS	*	5.25	
				DIVOTS GRILLE			738.20 027244
11/07/19	01417	11/01/19 B2BSI666	201911 320-57200-48000	NOVEMBER SOCIAL MEDIA	*	350.00	
				EZLINKS GOLF LLC			350.00 027245
11/07/19	00194	10/31/19 PINV0103	201910 390-57200-51100	TOURNAMENT RODS, MISC	*	218.72	
				GOLF VENTURES INC			218.72 027246
11/07/19	01355	11/01/19 7092	201911 350-57200-46100	IPAR7 PRO LEASE	*	936.00	
				GPS TECHNOLOGIES, INC.			936.00 027247
11/07/19	01372	10/28/19 25795359	201910 320-57200-34100	MONTHLY PAYMENT	*	93.12	
		10/28/19 25795359	201910 300-13100-10000	MONTHLY PAYMENT	*	93.11	
				GREAT AMERICA FINANCIAL SVCS			186.23 027248
11/07/19	01392	10/31/19 10312019	201910 320-57200-51200	MILEAGE REIMBURSEMENT	*	20.09	
				INES CAMPOS			20.09 027249
11/07/19	00483	11/15/19 11152019	201911 390-57200-47400	SUPPLIES	*	94.84	
		11/15/19 11152019	201911 390-57200-51100	SUPPLIES	*	92.90	
		11/15/19 11152019	201911 300-13100-10000	SUPPLIES	*	41.84	
				LOWE'S			229.58 027250
11/07/19	01350	10/29/19 17479273	201910 350-57200-46100	GOLF BALL DISPENSE MACHIN	*	235.79	
		10/29/19 17479273	201910 300-13100-10000	FIRE BURGLARY ALARMS	*	511.54	
				MARLIN BUSINESS BANK			747.33 027251

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/07/19	01466	10/23/19 741695	201910 310-57200-31500	TRANSCRIPT OF SESSION	*	303.75	
				ORANGE LEGAL INC.			303.75 027252
11/07/19	01293	10/31/19 INV20944	201910 390-57200-47500	CHEMICALS NOV	*	2,355.00	
		10/31/19 INV20944	201910 300-15500-10000	CHEMICALS DEC-JUNE	*	16,485.00	
		11/05/19 INV20960	201911 390-57200-47500	CHEMICALS NOV	*	276.25	
		11/05/19 INV20960	201911 300-15500-10000	CHEMICALS DEC-JUNE	*	1,933.75	
				RESIDEX LLC			21,050.00 027253
11/07/19	01468	11/04/19 1050	201911 390-57200-47500	GOOSE/CRABCRASS CONTROL	*	99.00	
				TBT TURF SERVICES, LLC			99.00 027254
11/07/19	01366	10/29/19 6253513	201910 390-57200-54600	TORO REELMASTER 5010	*	1,065.98	
				TCF NATIONAL BANK			1,065.98 027255
11/07/19	01281	11/01/19 09012017	201911 390-57200-22500	GOLF COURSE CONSULTING	*	500.00	
				THOMAS TRAMMELL			500.00 027256
11/07/19	00117	10/30/19 40925512	201910 390-57200-46000	BEARING, ROLLER, TIRE	*	521.62	
				WESCOTURF INC.			521.62 027257
11/07/19	01137	10/21/19 00054312	201910 340-53800-22000	INSURANCE	*	20.96	
		10/21/19 00054312	201910 300-13100-10000	INSURANCE	*	26.52	
				WORKSITE SOLUTIONS			47.48 027258
11/07/19	01397	10/31/19 689370	201910 350-57200-46100	GOLF CAR PAYMENT	*	97.00	
		11/15/19 689406	201911 350-57200-46100	GOLF CAR PAYMENT	*	164.00	
				YAMAHA MOTOR FINANCE CORP, USA			261.00 027259
11/14/19	00782	11/12/19 26190	201911 340-57200-51100	LAUNDRY, CLEANING	*	25.50	
		11/12/19 26190	201911 320-57200-51100	LAUNDRY, CLEANING	*	74.59	
				A LINEN CONNECTION			100.09 027260

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
11/14/19	01470	11/11/19 9069803	201911 320-57200-42000	PRINTING AND MAILING	*	2,915.93	
				ACTION MAIL SERVICES			2,915.93 027261
11/14/19	01445	11/06/19 27181	201911 390-57200-43000	LED LIGHTING PAYMENT	*	201.80	
		11/06/19 27181	201911 300-13100-10000	LED LIGHTING PAYMENT	*	201.80	
		11/06/19 27181	201911 320-57200-43000	LED LIGHTING PAYMENT	*	201.80	
		11/06/19 27181	201911 340-57200-43000	LED LIGHTING PAYMENT	*	201.79	
				BANLEACO			807.19 027262
11/14/19	00987	11/01/19 23827	201911 320-57200-48000	1/4 PG COLOR AD	*	465.00	
				BLUEWATER CREATIVE GROUP INC			465.00 027263
11/14/19	00324	10/16/19 10028596	201910 300-14200-10000	GOLF GLOVES/MERCHANDISE	*	538.44	
		10/21/19 10028603	201911 300-14200-10000	BRIDGESTONE GOLF BAGS	*	284.00	
		11/01/19 10028627	201911 300-14200-10000	BSG SUN PROTECTION HAT	*	100.84	
				BRIDGESTONE GOLF, INC.			923.28 027264
11/14/19	00390	2/04/19 92995617	201911 300-14200-10000	CALLAWAY GOLF CLUBS	*	774.69	
		9/30/19 93088125	201911 300-14200-10000	CALLAWAY GOLF BALLS	*	1,984.02	
				CALLAWAY			2,758.71 027265
11/14/19	01388	11/04/19 AR467744	201911 390-57200-54600	ADVERTISING	*	172.48	
				DEX IMAGING			172.48 027266
11/14/19	01394	11/02/19 70779488	201911 330-57200-54600	RENTAL	*	97.78	
				ECOLAB			97.78 027267
11/14/19	01419	11/04/19 105035	201911 340-57200-51100	DATA CARRIER	*	49.14	
				ERANGE INC.			49.14 027268
11/14/19	01196	11/07/19 91998330	201911 350-57200-46300	SERVICED VEHICLE	*	130.48	
				E-Z-GO A TEXTRON COMPANY			130.48 027269

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/14/19	00108	10/31/19 00029406	201911 320-57200-48000		*	2,375.62	
		PRINT		FLORIDA TODAY			2,375.62 027270
11/14/19	00076	11/04/19 11042019	201911 300-13100-10500		*	176.79	
		GAS UTILITY		FLORIDA CITY GAS			176.79 027271
11/14/19	00035	11/08/19 11082019	201911 330-57200-43000		*	622.88	
		ELECTRIC STATEMENT			*	622.88	
		11/08/19 11082019	201911 340-57200-43000		*	622.88	
		ELECTRIC STATEMENT			*	683.76	
		11/08/19 11082019	201911 350-57200-43000		*	58.51	
		ELECTRIC			*	33.48	
		11/08/19 11082019	201911 320-57200-43000		*	1,405.34	
		ELECTRIC			*	351.33	
		11/08/19 11082019	201911 300-15500-10000		*	23.37	
		ELECTRIC			*		
		11/08/19 11082019	201911 390-57200-43000		*		
		ELECTRIC			*		
		11/08/19 11082019	201911 300-13100-10000		*		
		ELECTRIC			*		
		11/08/19 11082019	201911 320-57200-43000		*		
		ELECTRIC		FPL			3,801.55 027272
11/14/19	01427	11/24/19 299047	201911 350-57200-51100		*	248.57	
		SM RECTANGLE GUEST		GLOBAL GOLF SALES			248.57 027273
11/14/19	00587	11/01/19 588266	201911 390-57200-46100		*	386.98	
		GAS AND OIL, DIESEL			*	190.59	
		11/01/19 588266	201911 300-13100-10000		*	782.58	
		GAS AND OIL, DIESEL			*	385.44	
		11/01/19 588267	201911 390-57200-46100		*		
		OIL AND GAS			*		
		11/01/19 588267	201911 300-13100-10000		*		
		OIL AND GAS		GLOVER OIL COMPANY INC			1,745.59 027274
11/14/19	01071	11/01/19 361	201911 310-57200-31700		*	83.33	
		DISSEMINATION AGENT SRVCS		GOVERNMENTAL MANAGEMENT SERVICES			83.33 027275
11/14/19	00180	11/06/19 082009	201911 390-57200-46000		*	72.57	
		AUTO SUPPLIES					

VIER --VIERA EAST-- HSMITH

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*** CHECK DATES 10/17/2019 - 11/14/2019 *** YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 11/14/19

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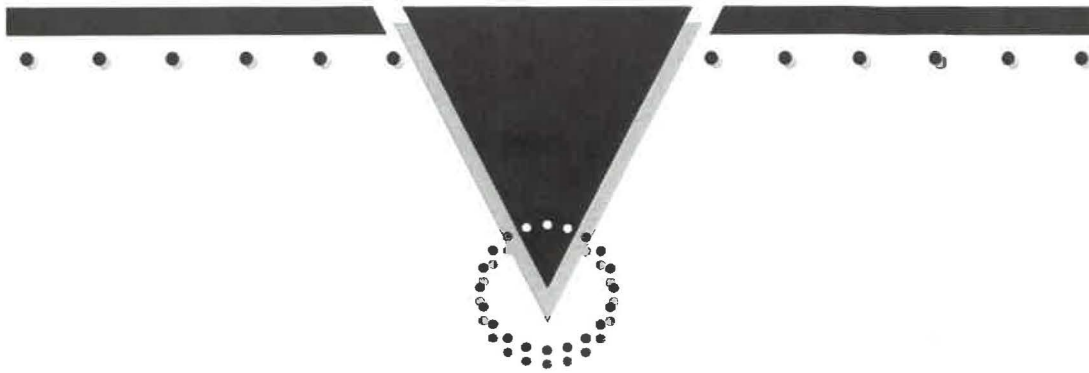
CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
		11/13/19 083438	201911 390-57200-46000		AUTO SUPPLIES/PLUGS	*	102.47	
					NAPA AUTO PARTS			175.04 027276
11/14/19 01358		10/31/19 07334018	201911 390-57200-46000		AIR HIGH/LOW PRESSURE	*	28.90	
					NEXAIR, LLC			28.90 027277
11/14/19 00176		9/26/19 52113594	201911 390-57200-46000		CORE RETURN	*	69.12	
					ROYAL BATTERY DISTRIBUTORS			69.12 027278
11/14/19 01334		10/30/19 95303353	201911 390-57200-47700		SEED NOVEMBER	*	1,243.76	
		10/30/19 95303353	201911 300-15500-10000		SEED DEC-JUNE	*	8,706.29	
		10/30/19 95627762	201911 390-57200-47500		CHEMICALS NOVEMBER	*	1,303.26	
		10/30/19 95627762	201911 300-15500-10000		CHEMICALS DEC-JUNE	*	9,122.79	
		10/31/19 3414	201911 390-57200-47500		10/31 STMT	*	1,032.72-	
		10/31/19 3414	201911 390-57200-47700		10/31 STMT	*	894.61-	
					SITE ONE LANDSCAPE SUPPLY			18,448.77 027279
11/14/19 01210		11/09/19 80564206	201911 320-57200-51000		OFFICE SUPPLIES	*	92.26	
					STAPLES ADVANTAGE			92.26 027280
11/14/19 00130		10/30/19 22286872	201911 340-57200-51100		DROP/SHIP	*	41.00	
					SYSCO			41.00 027281
11/14/19 00243		11/06/19 33987475	201911 300-14200-10000		GOLF BALLS	*	1,198.80	
					TAYLOR MADE GOLF COMPANY, INC			1,198.80 027282
11/14/19 01366		11/07/19 6263701	201911 350-57200-46100		2016 CUSHMAN REFRESHER	*	242.41	
		11/07/19 6263701	201911 390-57200-54600		CUSHMAN HAULER 800X	*	419.64	
		11/07/19 6263701	201911 390-57200-54600		TORO SAND PRO	*	430.63	
					TCF NATIONAL BANK			1,092.68 027283

VIER --VIERA EAST-- HSMITH

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SECTION B



**Viera East
Community Development
District**

Unaudited Financial Reporting

October 31, 2019



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

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
<i>Assets</i>					
Operating Account	\$124,943	\$6,702	----	\$23,990	\$155,636
Accounts Receivable	----	----	----	\$1,277	\$1,277
Assessment Receivable	----	----	----	\$48,407	\$48,407
Rent Receivable	----	----	----	\$1,036	\$1,036
Due From Golf Course	\$25,014	----	----	----	\$25,014
Due From General Fund	----	----	----	\$40,913	\$40,913
Due From Capital Reserve	----	----	----	----	\$0
Due from Debt Service	\$12,378	----	----	\$44,743	\$57,121
Due from Other	----	----	----	\$2,678	\$2,678
Inventory - Pro Shop	----	----	----	\$104,462	\$104,462
<u>Investments:</u>					
State Board	----	\$344,973	----	----	\$344,973
Benefit Assessment- Series 2012	----	----	----	\$81,884	\$81,884
Reserve - Series 2012	----	----	----	\$280,555	\$280,555
Bond Service 2006	----	----	\$516,565	----	\$516,565
Bond Service 2012	----	----	----	\$0	\$0
Improvements (Net of Depreciation)	----	----	----	\$1,253,559	\$1,253,559
Prepaid Expenses- Operations	\$12,327	----	----	\$96,100	\$108,427
Total Assets	\$174,662	\$351,675	\$516,565	\$1,979,604	\$3,022,506
<i>Liabilities</i>					
Accounts Payable	\$8,142	----	----	\$28,611	\$36,753
Accrued Expenses	\$1,023	----	----	\$683	\$1,706
Deferred Revenue- Season Advance	----	----	----	\$53,297	\$53,297
Deposit-Divots Grill	----	----	----	\$2,000	\$2,000
Due to General Fund	----	----	\$12,378	\$25,014	\$37,391
Accrued Interest Payable	----	----	----	\$84,586	\$84,586
Accrued Principal Payable	----	----	----	\$34,167	\$34,167
Sales Tax Payable	----	----	----	\$10,008	\$10,008
Event Deposits	----	----	----	(\$2,406)	(\$2,406)
Due to Golf Course	\$40,913	----	\$44,743	----	\$85,657
Due to Capital Reserve	----	----	----	----	\$0
Accrued Payroll Payable	\$1,707	----	----	\$3,927	\$5,634
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	----	----	----	(\$1,754,977)	(\$1,754,977)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	----	----	----	\$176,000
Nonspendable - Prepaid Expense	\$12,327	----	----	----	\$12,327
Unassigned	(\$65,451)	----	----	----	(\$65,451)
Assigned- Capital Reserve Fund	----	\$351,675	----	----	\$351,675
Restricted for Debt Service	----	----	\$459,445	----	\$459,445
Total Liabilities, Fund Equity, Other	\$174,662	\$351,675	\$516,565	\$1,979,604	\$3,022,506

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 10/31/19	Actual 10/31/19	Variance
<u>Revenues</u>				
Maintenance Assessments	\$808,157	\$0	\$0	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0
Interest Income	\$100	\$8	\$0	(\$8)
Total Revenues	\$864,536	\$4,698	\$4,690	(\$8)
<u>Administrative Expenditures</u>				
Supervisors Fees	\$30,496	\$2,541	\$3,588	(\$1,047)
Engineering Fees	\$5,000	\$417	\$0	\$417
Attorney's Fees	\$5,000	\$417	\$0	\$417
Dissemination	\$1,000	\$83	\$83	\$0
Trustee Fees	\$5,600	\$467	\$467	(\$0)
Annual Audit	\$6,500	\$542	\$542	(\$0)
Collection Agent	\$2,500	\$208	\$208	\$0
Management Fees	\$100,440	\$8,370	\$8,370	\$0
Postage	\$1,500	\$125	\$265	(\$140)
Printing & Binding	\$2,500	\$208	\$82	\$126
Insurance- Liability	\$7,293	\$608	\$566	\$41
Legal Advertising	\$2,500	\$208	\$0	\$208
Other Current Charges	\$1,500	\$125	\$25	\$100
Office Supplies	\$3,000	\$250	\$21	\$229
Dues & Licenses	\$175	\$15	\$15	(\$1)
Information Technology	\$3,400	\$283	\$283	\$0
Total Administrative	\$178,404	\$14,867	\$14,515	\$352

Viera East
Community Development District
General Fund
Statement of Revenues & Expenditures
For Period Ending October 31, 2019

	Adopted Budget	Prorated Budget 10/31/19	Actual 10/31/19	Variance
<u>Operating Expenditures</u>				
Salaries	\$141,817	\$11,818	\$12,066	(\$248)
Administrative Fee	\$1,566	\$131	\$137	(\$7)
FICA Expense	\$10,849	\$904	\$903	\$1
Employee Insurance	\$8,551	\$713	\$424	\$289
Workers Compensation	\$2,780	\$232	\$330	(\$98)
Unemployment	\$853	\$71	\$0	\$71
Other Contractual	\$7,000	\$583	\$667	(\$84)
Training	\$500	\$42	\$0	\$42
Uniforms	\$500	\$42	\$0	\$42
Total Operating	\$174,416	\$14,535	\$14,527	\$8
<u>Maintenance Expenditures</u>				
Canal Maintenance	\$14,000	\$1,167	\$0	\$1,167
Lake Bank Restoration	\$60,000	\$5,000	\$0	\$5,000
Environmental Services	\$20,000	\$1,667	\$2,620	(\$953)
Water Management System	\$99,000	\$8,250	\$8,059	\$191
Control Burns	\$15,000	\$1,250	\$0	\$1,250
Contingencies	\$5,000	\$417	\$0	\$417
Fire Line Maintenance	\$5,000	\$417	\$0	\$417
Basin Repair	\$4,000	\$333	\$0	\$333
Total Maintenance	\$222,000	\$18,500	\$10,679	\$7,821

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 10/31/19	Actual 10/31/19	Variance
<u>Grounds Maintenance Expenditures</u>				
Salaries	\$154,278	\$12,857	\$11,474	\$1,383
Administrative Fees	\$3,695	\$308	\$305	\$3
FICA	\$11,802	\$984	\$852	\$131
Health Insurance	\$16,867	\$1,406	\$1,100	\$305
Workers Compensation	\$3,024	\$252	\$314	(\$62)
Unemployment	\$2,120	\$177	\$22	\$154
Telephone	\$5,000	\$417	\$432	(\$15)
Utilities	\$5,000	\$417	\$628	(\$212)
Property Appraiser	\$1,990	\$166	\$0	\$166
Insurance	\$1,395	\$116	\$126	(\$10)
Repairs	\$12,000	\$1,000	\$4,835	(\$3,835)
Fuel	\$7,500	\$625	\$1,159	(\$534)
Park Maintenance	\$3,000	\$250	\$0	\$250
Sidewalk Maintenance	\$5,000	\$417	\$0	\$417
Chemicals	\$5,000	\$417	\$435	(\$19)
Contingencies	\$5,000	\$417	\$0	\$417
Refuse	\$8,000	\$667	\$240	\$427
Office Supplies	\$750	\$63	\$0	\$63
Uniforms	\$3,000	\$250	\$232	\$18
Fire Alarm System	\$4,000	\$333	\$171	\$163
Rain Bird Pump System	\$27,576	\$2,298	\$2,298	(\$0)
Maintenance Reserve - Transfer Out	\$3,719	\$310	\$310	\$0
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Grounds Maintenance	\$289,716	\$24,143	\$24,932	(\$789)
Total Expenditures	\$864,536	\$72,045	\$64,653	\$7,391
Excess Revenue/(Expenditures)	\$0		(\$59,963)	
Beginning Fund Balance	\$0		\$182,839	
Ending Fund Balance	\$0		\$122,876	

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

	Adopted Budget	Prorated Budget 10/31/19	Actual 10/31/19	Variance
<u>Revenues</u>				
Interest Income	\$2,500	\$208	\$552	\$344
Reserve Funding - Transfer In (General)	\$3,719	\$310	\$310	\$0
Reserve Funding - Transfer In (Golf)	\$7,940	\$662	\$1,667	\$1,005
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0
Total Revenues	\$14,159	\$1,180	\$2,529	\$1,349
<u>Expenditures</u>				
Capital Outlay	\$100,000	\$0	\$0	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$0	\$0	\$0
Excess Revenues/(Expenditures)	(\$110,841)		\$2,529	
Beginning Fund Balance	\$283,792		\$349,146	
Ending Fund Balance	\$172,950		\$351,675	

**Viera East
Community Development District**

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

Check Date	Vendor	Detail	Amount
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Capital Outlay

FY2020

Total

\$	-
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Viera East
Community Development District
Debt Service Fund
Statement of Revenues & Expenditures
For Period Ending October 31, 2019

	Adopted Budget	Prorated Budget 10/31/19	Actual 10/31/19	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$0	\$0	\$0
Interest Income	\$1,500	\$125	\$76	-\$49
Total Revenues	\$2,424,670	\$125	\$76	(\$49)
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$184,719	\$0	\$0	\$0
Interest-5/1	\$184,719	\$0	\$0	\$0
Principal-5/1	\$2,020,000	\$0	\$0	\$0
Other Debt Service Costs	\$46,873	\$0	\$0	\$0
Total Expenditures	\$2,436,311	\$0	\$0	\$0
Excess Revenues/(Expenditures)	(\$11,641)		\$76	
Beginning Fund Balance	\$466,966		\$459,368	
Ending Fund Balance	\$455,326		\$459,445	

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,598	2,312	286	2,598	2,312	286
Member Rounds	10,000	574	656	(82)	574	656	(82)
Comp Rounds	3,000	192	197	(5)	192	197	(5)
EZ Links	3,000	157	197	(40)	157	197	(40)
GolfNow	2,000	105	131	(26)	105	131	(26)
Total Memberships	60	7	-	7	7	60	(53)
<i>Revenue per Round</i>							
Paid Rounds	\$41	\$31	\$43	(\$13)	\$31	\$43	(\$13)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,460,610	\$79,635	\$100,052	(\$20,417)	\$79,635	\$100,052	(\$20,417)
Gift Cards - Sales	\$25,000	\$294	\$1,713	(\$1,419)	\$294	\$1,713	(\$1,419)
Gift Cards - Usage	(\$25,000)	(\$179)	(\$1,713)	\$1,533	(\$179)	(\$1,713)	\$1,533
Season Advance/Trail Fees	\$210,000	\$15,718	\$14,385	\$1,333	\$15,718	\$14,385	\$1,333
Associate Memberships	\$42,000	\$2,765	\$2,877	(\$112)	\$2,765	\$2,877	(\$112)
Driving Range	\$80,000	\$3,577	\$5,480	(\$1,903)	\$3,577	\$5,480	(\$1,903)
Golf Lessons	\$2,100	\$175	\$144	\$31	\$175	\$144	\$31
Merchandise Sales	\$115,000	\$6,479	\$7,878	(\$1,399)	\$6,479	\$7,878	(\$1,399)
Restaurant	\$20,000	\$1,237	\$1,370	(\$133)	\$1,237	\$1,370	(\$133)
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$1,877	\$1,876	\$1
Miscellaneous Income	\$15,000	\$1,201	\$1,250	(\$48)	\$1,201	\$1,250	(\$48)
Total Revenues	\$1,967,237	\$112,778	\$135,311	(\$22,533)	\$112,778	\$135,311	(\$22,533)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$2,147	\$1,250	(\$898)	\$2,147	\$1,250	(\$898)
Telephone/Internet	\$5,500	\$393	\$458	\$65	\$393	\$458	\$65
Postage	\$1,500	\$3,074	\$125	(\$2,949)	\$3,074	\$125	(\$2,949)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Utilities	\$5,000	\$481	\$417	(\$65)	\$481	\$417	(\$65)
Repairs & Maintenance	\$7,000	\$117	\$583	\$466	\$117	\$583	\$466
Advertising	\$45,000	\$1,989	\$3,749	\$1,759	\$1,989	\$3,749	\$1,759
Bank Charges	\$30,500	\$1,639	\$2,541	\$902	\$1,639	\$2,541	\$902
Office Supplies	\$4,000	\$221	\$333	\$112	\$221	\$333	\$112
Operating Supplies	\$5,000	\$224	\$417	\$193	\$224	\$417	\$193
Dues, Licenses & Subscriptions	\$8,000	\$150	\$666	\$516	\$150	\$666	\$516
Drug Testing - All Departments	\$200	\$0	\$17	\$17	\$0	\$17	\$17
Training, Education & Employee Relations	\$3,000	\$20	\$250	\$230	\$20	\$250	\$230
Contractual Security	\$3,000	\$0	\$250	\$250	\$0	\$250	\$250
IT Services	\$3,000	\$0	\$250	\$250	\$0	\$250	\$250
Total Golf Course Expenditures	\$136,700	\$10,456	\$11,387	\$931	\$10,456	\$11,387	\$931

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Restaurant Expenditures							
Utilities	\$10,500	\$775	\$689	(\$86)	\$775	\$689	(\$86)
Pest Control	\$1,200	\$95	\$79	(\$16)	\$95	\$79	(\$16)
Equipment Lease	\$1,100	\$98	\$72	(\$26)	\$98	\$72	(\$26)
Total Restaurant Expenditures	\$12,800	\$968	\$840	(\$128)	\$968	\$840	(\$128)
Golf Operation Expenditures							
Salaries	\$237,500	\$17,027	\$19,791	\$2,764	\$17,027	\$19,791	\$2,764
Administrative Fee	\$17,793	\$1,720	\$1,483	(\$238)	\$1,720	\$1,483	(\$238)
FICA Expense	\$18,781	\$1,290	\$1,565	\$275	\$1,290	\$1,565	\$275
Health Insurance	\$707	\$46	\$59	\$13	\$46	\$59	\$13
Workers Compensation	\$4,812	\$504	\$401	(\$103)	\$504	\$401	(\$103)
Unemployment	\$12,786	\$649	\$1,065	\$417	\$649	\$1,065	\$417
Golf Printing	\$2,200	\$0	\$183	\$183	\$0	\$183	\$183
Utilities	\$22,500	\$1,640	\$1,875	\$235	\$1,640	\$1,875	\$235
Repairs	\$250	\$0	\$21	\$21	\$0	\$21	\$21
Pest Control	\$1,200	\$95	\$100	\$5	\$95	\$100	\$5
Supplies	\$8,000	\$681	\$667	(\$15)	\$681	\$667	(\$15)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$125	\$125
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$167	\$167
Fuel	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Cart Lease	\$90,753	\$4,352	\$7,563	\$3,210	\$4,352	\$7,563	\$3,210
Cart Maintenance	\$4,000	\$1,709	\$333	(\$1,375)	\$1,709	\$333	(\$1,375)
Driving Range	\$10,000	\$0	\$833	\$833	\$0	\$833	\$833
Total Golf Operation Expenditures	\$435,282	\$29,714	\$36,273	\$6,559	\$29,714	\$36,273	\$6,559
Merchandise Sales							
Cost of Goods Sold	\$77,000	\$5,355	\$6,417	\$1,061	\$5,355	\$6,417	\$1,061
Total Merchandise Sales	\$77,000	\$5,355	\$6,417	\$1,061	\$5,355	\$6,417	\$1,061

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$470,000	\$34,970	\$39,167	\$4,196	\$34,970	\$39,167	\$4,196
Administrative Fees	\$11,867	\$940	\$989	\$49	\$940	\$989	\$49
FICA Expense	\$36,060	\$2,599	\$3,005	\$406	\$2,599	\$3,005	\$406
Employee Insurance	\$58,245	\$2,209	\$4,854	\$2,644	\$2,209	\$4,854	\$2,644
Workers Compensation	\$11,316	\$953	\$943	(\$10)	\$953	\$943	(\$10)
Unemployment	\$7,857	\$129	\$655	\$526	\$129	\$655	\$526
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$35	\$35
Consulting Fees	\$6,000	\$500	\$500	\$0	\$500	\$500	\$0
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$333	\$333
Telephone/Internet	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Utilities/Water	\$26,200	\$2,440	\$2,183	(\$257)	\$2,440	\$2,183	(\$257)
Repairs	\$48,000	\$2,277	\$4,000	\$1,723	\$2,277	\$4,000	\$1,723
Fuel & Oil	\$40,000	\$2,797	\$3,333	\$536	\$2,797	\$3,333	\$536
Pest Control	\$1,000	\$327	\$83	(\$244)	\$327	\$83	(\$244)
Irrigation/Drainage	\$30,000	\$1,120	\$2,500	\$1,380	\$1,120	\$2,500	\$1,380
Sand and Topsoil	\$26,500	\$678	\$2,208	\$1,530	\$678	\$2,208	\$1,530
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$0	\$583	\$583
Fertilizer	\$139,000	(\$1,608)	\$11,583	\$13,191	(\$1,608)	\$11,583	\$13,191
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$0	\$1,375	\$1,375
Trash Removal	\$2,000	\$282	\$167	(\$115)	\$282	\$167	(\$115)
Contingency	\$6,000	\$0	\$500	\$500	\$0	\$500	\$500
First Aid	\$600	\$199	\$50	(\$149)	\$199	\$50	(\$149)
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Operating Supplies	\$17,500	\$219	\$1,458	\$1,240	\$219	\$1,458	\$1,240
Training	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$0	\$125	\$125
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Uniforms	\$8,500	\$771	\$708	(\$63)	\$771	\$708	(\$63)
Equipment Rental	\$2,500	\$0	\$208	\$208	\$0	\$208	\$208
Equipment Lease	\$163,000	\$14,711	\$13,583	(\$1,128)	\$14,711	\$13,583	(\$1,128)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Total Golf Course Maintenance	\$1,145,065	\$66,515	\$95,422	\$28,907	\$66,515	\$95,422	\$28,907

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Administrative Expenditures							
Legal Fees	\$1,500	\$304	\$125	(\$179)	\$304	\$125	(\$179)
Arbitrage	\$600	\$50	\$50	\$0	\$50	\$50	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$83	\$83	\$0
Trustee Fees	\$4,100	\$342	\$342	(\$0)	\$342	\$342	(\$0)
Annual Audit	\$1,500	\$125	\$125	\$0	\$125	\$125	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$4,690	\$4,690	\$0
Insurance	\$70,000	\$5,501	\$5,833	\$333	\$5,501	\$5,833	\$333
Property Taxes	\$10,000	\$0	\$833	\$833	\$0	\$833	\$833
Total Administrative Expenditures	\$144,980	\$11,095	\$12,082	\$987	\$11,095	\$12,082	\$987
Renewal & Replacement	\$7,940	\$1,667	\$662	(\$1,005)	\$1,667	\$662	(\$1,005)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$7,940	\$1,667	\$662	(\$1,005)	\$1,667	\$662	(\$1,005)
Total Revenues	\$1,967,237	\$112,778	\$135,311	(\$22,533)	\$112,778	\$135,311	(\$22,533)
Total Expenditures	\$1,959,767	\$125,769	\$163,081	\$37,312	\$125,769	\$163,081	\$37,312
Operating Income (Loss)	\$7,470	(\$12,991)	(\$27,770)	\$14,779	(\$12,991)	(\$27,770)	\$14,779
Non Operating Revenues/(Expenditures)							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$46,530	\$46,530	\$0
Interest Income	\$1,000	\$42	\$83	(\$41)	\$42	\$83	(\$41)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$156,825)	(\$13,069)	(\$13,069)	\$0	(\$13,069)	(\$13,069)	\$0
Principal Expense	(\$410,000)	(\$34,167)	(\$34,167)	(\$0)	(\$34,167)	(\$34,167)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$7,470)	(\$664)	(\$623)	(\$41)	(\$664)	(\$623)	(\$41)
Change In Net Assets	\$0	(\$13,655)	(\$28,393)	\$14,738	(\$13,655)	(\$28,393)	\$14,738
Beginning Net Assets	\$0	----	----	----	(\$1,741,323)	----	----
Ending Net Assets	\$0	----	----	----	(\$1,754,977)	----	----

**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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
<i>Administrative Expenditures</i>													
Supervisors Fees	\$3,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,588
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$467
Annual Audit	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$542
Collection Agent	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208
Management Fees	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,370
Postage	\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265
Printing & Binding	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
Insurance- Liability	\$566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$566
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25
Office Supplies	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
Dues & Licenses	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Information Technology	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
Total Administrative	\$14,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,515
<i>Operating Expenditures</i>													
Salaries	\$12,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,066
Administration Fee	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$137
FICA Expense	\$903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$903
Health Insurance	\$424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$424
Workers Compensation	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$330
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$667
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	\$14,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,527

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$2,620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,620
Water Management System	\$8,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,059
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$10,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,679
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,474
Administrative Fees	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$305
FICA	\$852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$852
Health Insurance	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100
Workers Compensation	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$314
Unemployment	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22
Telephone	\$432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$432
Utilities	\$628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$628
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance- Property	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
Repairs	\$4,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,835
Fuel	\$1,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,159
Park Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refuse	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232
Fire Alarm System	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171
Rain Bird Pump System	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,298
Maintenance Reserve- Transfer Out	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310
Maintenance Reserve- Transfer Out (PY Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Grounds Maintenance	\$24,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,932
Total Expenditures	\$64,653	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,653
Excess Revenue/(Expenditures)	(\$59,963)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$59,963)

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	2,598	0	0	0	0	0	0	0	0	0	0	0	2,598
Member Rounds	574	0	0	0	0	0	0	0	0	0	0	0	574
Comp Rounds	192	0	0	0	0	0	0	0	0	0	0	0	192
EZ Links	157	0	0	0	0	0	0	0	0	0	0	0	157
GolfNow	105	0	0	0	0	0	0	0	0	0	0	0	105
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
<i>Revenues:</i>													
Greens Fees	\$79,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,635
Gift Cards - Sales	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294
Gift Cards - Usage	(\$179)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$179)
Season Advance/Trail Fees	\$15,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,718
Associate Memberships	\$2,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,765
Driving Range	\$3,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,577
Golf Lessons	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Merchandise Sales	\$6,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,479
Restaurant	\$1,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,237
Special Assessments - Operations	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,877
Miscellaneous Income	\$1,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,201
Total Revenues	\$112,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,778
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,147
Telephone/Internet	\$393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$393
Postage	\$3,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,074
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$481
Repairs & Maintenance	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117
Advertising	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Bank Charges	\$1,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,639
Office Supplies	\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221
Operating Supplies	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$224
Dues, Licenses & Subscriptions	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Drug Testing - All Departments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
Contractual Security	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Expenditures	\$10,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,456
<i>Restaurant Expenditures:</i>													
Utilities	\$775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$775
Pest Control	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95
Equipment Lease	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
Total Restaurant Expenditures	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$968

**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	\$17,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,027
Administrative Fee	\$1,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,720
FICA Expense	\$1,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,290
Health Insurance	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
Workers Compensation	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Unemployment	\$649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$649
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,640
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95
Supplies	\$681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$681
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$4,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,352
Cart Maintenance	\$1,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,709
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Operation Expenditures	\$29,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,714
<u>Merchandise Sales:</u>													
Cost of Goods Sold	\$5,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,355
Total Merchandise Sales	\$5,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,355
<u>Golf Course Maintenance:</u>													
Salaries	\$34,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,970
Administrative Fees	\$940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$940
FICA Expense	\$2,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,599
Employee Insurance	\$2,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,209
Workers Compensation	\$953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$953
Unemployment	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Fire Alarm System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,440
Repairs	\$2,277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,277
Fuel & Oil	\$2,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,797
Pest Control	\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$327
Irrigation/Drainage	\$1,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,120
Sand and Topsoil	\$678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$678
Flower/Mulch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fertilizer	(\$1,608)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,608)
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$282
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First Aid	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$219
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$771
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$14,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,711
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$66,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,515

**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	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$304
Arbitrage	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$342
Annual Audit	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Insurance	\$5,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,501
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrative Expenditures	\$11,095	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,095
<u>Reserves:</u>													
Renewal & Replacement	\$1,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,667
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,667
Total Revenues	\$112,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,778
Total Expenditures	\$125,769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,769
Operating Income (Loss)	(\$12,991)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$12,991)
<u>Non Operating Revenues/(Expenditures):</u>													
Special Assessments - Debt Service	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,530
Interest Income	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$13,069)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,069)
Principal Expense	(\$34,167)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$34,167)
Total Non Operating Revenues/(Expenditures)	(\$664)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$664)
Net Non Operating Income / (Loss)	(\$13,655)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,655)

**Viera East
Community Development District
Special Assessment Receipts - FY2020**

[illegible]

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,423,170	63.56%	\$ 41,346	\$ -	\$ -
General Fund	\$ 808,157	21.20%	\$ 13,789	\$ (13,789)	\$ -
Recreation Fund	\$ 580,882	15.24%	\$ 9,911	\$ -	\$ 9,911
	\$ 3,812,209	100.00%	\$ 65,047	\$ (13,789)	\$ 9,911

Percentage Collected	1.71%
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Viera East
Community Development District
Golf Course/Recreation Fund- Operations
Prior Month/Year Comparison

	Actuals 10/31/18	Actuals 10/31/19	Variance	Year to Date 10/31/18	Year to Date 10/31/19	Variance
<i>Revenues:</i>						
Greens Fees	\$96,077	\$ 79,635	\$ (16,443)	\$96,077	\$ 79,635	\$ (16,443)
Gift Cards - Sales	\$743	\$ 294	\$ (449)	\$743	\$ 294	\$ (449)
Gift Cards - Usage	(\$963)	\$ (179)	\$ 783	(\$963)	\$ (179)	\$ 783
Season Advance/Trail Fees	\$15,428	\$ 15,718	\$ 291	\$15,428	\$ 15,718	\$ 291
Associate Memberships	\$3,476	\$ 2,765	\$ (711)	\$3,476	\$ 2,765	\$ (711)
Driving Range	\$5,109	\$ 3,577	\$ (1,533)	\$5,109	\$ 3,577	\$ (1,533)
Golf Lessons	\$175	\$ 175	\$ -	\$175	\$ 175	\$ -
Merchandise Sales	\$9,560	\$ 6,479	\$ (3,081)	\$9,560	\$ 6,479	\$ (3,081)
Restaurant	\$1,889	\$ 1,237	\$ (652)	\$1,889	\$ 1,237	\$ (652)
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$1,877	\$ 1,877	\$ -
Miscellaneous Income	\$969	\$ 1,201	\$ 232	\$969	\$ 1,201	\$ 232
Total Revenues	<u>\$ 134,341</u>	<u>\$ 112,778</u>	<u>\$ (21,562)</u>	<u>\$ 134,341</u>	<u>\$ 112,778</u>	<u>\$ (21,562)</u>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 11,399	\$ 10,456	\$ 942	\$ 11,399	\$ 10,456	\$ 942
Restaurant	\$ 957	\$ 968	\$ (11)	\$ 957	\$ 968	\$ (11)
Golf Operations	\$ 29,038	\$ 29,714	\$ (676)	\$ 29,038	\$ 29,714	\$ (676)
Merchandise Sales	\$ 7,860	\$ 5,355	\$ 2,505	\$ 7,860	\$ 5,355	\$ 2,505
Golf Course Maintenance	\$ 89,171	\$ 66,515	\$ 22,656	\$ 89,171	\$ 66,515	\$ 22,656
Administrative	\$ 10,651	\$ 11,095	\$ (444)	\$ 10,651	\$ 11,095	\$ (444)
Reserves	\$ 1,820	\$ 1,667	\$ 153	\$ 1,820	\$ 1,667	\$ 153
Total Expenditures	<u>\$ 150,895</u>	<u>\$ 125,769</u>	<u>\$ 25,126</u>	<u>\$ 150,895</u>	<u>\$ 125,769</u>	<u>\$ 25,126</u>
Operating Income/(Loss)	<u><u>\$ (16,554)</u></u>	<u><u>\$ (12,991)</u></u>	<u><u>\$ 3,563</u></u>	<u><u>\$ (16,554)</u></u>	<u><u>\$ (12,991)</u></u>	<u><u>\$ 3,563</u></u>

Viera East Cash Flow Analysis FY 2020

<u>I. Cash Flows:</u>		<u>Actuals</u>												<u>Projections</u>											
		October												November December January February March April May June July August September Totals											
<u>Starting Funds</u>																									
Carry Forward	\$	70,203												\$ 57,212 \$ 23,580 \$ (7,539) \$ (19,533) \$ 5,952 \$ 64,666 \$ 155,450 \$ 193,879 \$ 196,886 \$ 187,390 \$ 150,847											
<u>Revenues</u>																									
Golf Course	\$	112,778												\$ 129,450 \$ 131,978 \$ 151,231 \$ 188,958 \$ 222,407 \$ 254,689 \$ 201,988 \$ 166,205 \$ 153,759 \$ 126,533 \$ 139,952 \$ 1,979,930											
Course Operations	\$	111,541												\$ 128,138 \$ 130,640 \$ 149,695 \$ 187,034 \$ 220,139 \$ 252,089 \$ 199,930 \$ 164,515 \$ 152,197 \$ 125,251 \$ 138,532 \$ 1,959,702											
Restaurant	\$	1,237												\$ 1,312 \$ 1,338 \$ 1,536 \$ 1,924 \$ 2,268 \$ 2,600 \$ 2,058 \$ 1,690 \$ 1,562 \$ 1,282 \$ 1,420 \$ 20,227											
Total All Cash	\$	182,981												\$ 186,662 \$ 155,559 \$ 143,692 \$ 169,425 \$ 228,359 \$ 319,356 \$ 357,438 \$ 360,084 \$ 350,645 \$ 313,923 \$ 290,798 \$ 1,979,930											
<u>Expenses</u>																									
Golf Course	\$	125,769												\$ 163,081 \$ 163,098 \$ 163,225 \$ 163,473 \$ 163,693 \$ 163,906 \$ 163,559 \$ 163,198 \$ 163,255 \$ 163,076 \$ 163,164 \$ 1,922,498											
Course Operations	\$	124,801												\$ 162,242 \$ 162,242 \$ 162,242 \$ 162,242 \$ 162,242 \$ 162,242 \$ 162,242 \$ 162,117 \$ 162,255 \$ 162,255 \$ 162,255 \$ 1,909,376											
Restaurant	\$	968												\$ 840 \$ 856 \$ 983 \$ 1,231 \$ 1,452 \$ 1,664 \$ 1,317 \$ 1,082 \$ 1,000 \$ 820 \$ 909 \$ 13,122											
Cash Less Expenses	\$	57,212												\$ 23,580 \$ (7,539) \$ (19,533) \$ 5,952 \$ 64,666 \$ 155,450 \$ 193,879 \$ 196,886 \$ 187,390 \$ 150,847 \$ 127,634											
														Projected Revenues FY 2020 \$ 1,979,930											
														Projected Expenses FY 2020 \$ 1,922,498											
														Projected Surplus(Deficit) FY 2020 \$ 57,432											

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

					PY - PREVIOUS YEAR			
Rounds of Golf					PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
<u>Paid Rounds</u>								
Rounds of Golf- Associate Member	488	13%	488	13%	536	536	(48)	(48)
Rounds of Golf- CDD Resident	741	20%	741	20%	737	737	4	4
Rounds of Golf- Public	1,447	40%	1,447	40%	1,644	1,644	(197)	(197)
Rounds of Golf- Golf Now / EZ Links	89	2%	89	2%	231	231	(142)	(142)
Rounds of Golf- Tournaments	-	0%	-	0%	112	112	(112)	(112)
Rounds of Golf- Misc	-	0%	-	0%	0	0	0	0
Rain Check Issued	(84)	-2%	(84)	-2%	(42)	(42)	(42)	(42)
Total Paid Rounds	2,681		2,681		3,218	3,218	(537)	(537)
<u>Member Rounds</u>								
Rounds of Golf- Members	573	16%	573	16%	594	594	(21)	(21)
Total Member Rounds	573		573		594	594	(21)	(21)
<u>Comp Rounds</u>								
Rounds of Golf- Staff/Comp	137	4%	137	4%	126	126	11	11
Rounds of Golf- Other Comp	56	2%	56	2%	125	125	(69)	(69)
Total Comp Rounds	193		193		251	251	(58)	(58)
EZ Links/Golf Now	173	5%	173	5%	243	243	(70)	(70)
TOTAL ROUNDS OF GOLF	3,620	95%	3,620	####	4,306	4,306	(686)	(686)

Revenues					PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
<u>Greens Fee Revenue</u>								
Rounds of Golf- Associate Member	\$17,420	22%	\$17,420	22%	\$17,213	\$17,213	\$207	\$207
Rounds of Golf- CDD Resident	\$22,862	29%	\$22,862	29%	\$19,486	\$19,486	\$3,376	\$3,376
Rounds of Golf- Public	\$38,327	48%	\$38,327	48%	\$48,414	\$48,414	(\$10,087)	(\$10,087)
Rounds of Golf- Golf Now / EZ Links	\$3,105	4%	\$3,105	4%	\$8,247	\$8,247	(\$5,142)	(\$5,142)
Rounds of Golf- Tournaments	\$0	0%	\$0	0%	\$3,100	\$3,100	(\$3,100)	(\$3,100)
Rounds of Golf- Misc	\$0	0%	\$0	0%	\$0	\$0	\$0	\$0
Rain Check Issued	(\$1,621)	-2%	(\$1,621)	-2%	(\$756)	(\$756)	(\$865)	(\$865)
TOTAL GREENS FEE REVENUE	\$80,093	100%	\$80,093	####	\$95,704	\$95,704	(\$15,611)	(\$15,611)

Average \$ per Round of Golf					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	\$35.70		\$35.70		\$32.11	\$32.11	\$3.58	\$3.58
Rounds of Golf- CDD Resident	\$30.85		\$30.85		\$26.44	\$26.44	\$4.41	\$4.41
Rounds of Golf- Public	\$26.49		\$26.49		\$29.45	\$29.45	(\$2.96)	(\$2.96)
Rounds of Golf- Golf Now / EZ Links	\$34.89		\$34.89		\$35.70	\$35.70	(\$0.81)	(\$0.81)
Rounds of Golf- Tournaments	#DIV/0!		#DIV/0!		\$27.68	\$27.68	#DIV/0!	#DIV/0!
Rounds of Golf- Misc	\$0.00		\$0.00		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Rain Check Issued	\$19.30		\$19.30		\$18.00	\$18.00	\$1.30	\$1.30
TOTAL - Average \$ per round of Golf	\$29.87		\$29.87		\$29.74	\$29.74	\$0.13	\$0.13

					PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
Membership Revenue								
Average \$ per round of Golf	\$15,718		\$15,718		\$16,702	\$16,702	(\$984)	(\$984)
	\$27.43		\$27.43		\$28.12	\$28.12	(\$0.69)	(\$0.69)