

***Viera East Community
Development District***

Agenda

December 19, 2019

AGENDA

Viera East

Community Development District

219 East Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

December 12, 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, December 19, 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 November 21, 2019 Meeting
4. Staff Reports
 - A. General Manager's Report
 - B. Attorney
 - i. Consideration of Engagement Letter with Shutts & Bowen, LLP Regarding Pending Litigation
 - ii. Approval of Shade Sessions
5. Treasurer's Report – Consideration of Financial Statements
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statement
6. Supervisor's Requests
7. Adjournment

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

The third order of business is the approval of minutes of the November 21, 2019 meeting. The minutes are enclosed for your review.

The fourth order of business is the Staff Reports. Section A is the General Manager's Report. Sub section 1 of Section B is consideration of engagement letter with Shutts & Bowen, LLP regarding pending litigation. A copy of the engagement letter will be provided separately. Sub section 2 is approval of shade sessions. There is no backup.

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

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

Sincerely,



Jason Showe
District Manager

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

MINUTES

MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on Thursday, November 21, 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
Bill Burgess	Resident
Jim McSeveney	Resident
Tony Volpe	Resident

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. McCarthy: Would anyone like to speak?

Jim McSeveney, Herons Landing: Yes, I would like to comment on several items. There are things that I noticed when I looked back at your letters and documentation. The first item I saw in the Engineering Report, was on Page 4 about existing recreational facilities. It shows what the facilities are that the CDD owns. The second paragraph says, "The Recreation Facilities in the main Clubhouse were constructed over a period of a year and meet the needs of the community." So in that Engineering Report, with that sentence, how do you get to \$9 million of stuff that needs to be done? I don't see how you can present that in a way that says, "How do you

get from here to \$2.9 million?” The report then goes on to list statistics of what needs to be filled and how it needs to be done, but there is no Business Plan for any of those. There is no plan specifically for the \$2.9 million of Clubhouse improvements. There is no plan saying that you are going to expand the pro shop. There is nothing showing that you are going to do anything with the restaurant. There are no numbers in that plan showing that’s a viable thing to do, as the restaurant business is probably the worst business to get into. They open, shut, close. Money should be taken out of the bond to re-do it and fix what needs to be done. Fix the bathrooms. Spend a couple of thousand dollars for somebody to do it. It goes back to the \$2.9 million. My second comment is you sent to letters to residents; one on October 22nd, saying that the projected assessment is \$241.15, but then you sent a second letter with a chart showing \$122 for most of the units and \$241.15 for one unit. There was no explanation. What are the differences?

Mr. Showe: I can explain that. Because the legal notice is the high-water mark, we have to legally advertise the highest assessment level in the series.

Mr. McSeveney: Again, I understand that, but why wasn’t that in the documentation in a way so people would understand it?

Mr. Showe: That’s why we sent the second letter, to show you what the assessments are going to look like under the proposed plan. We have some additional charts that we will pass out tonight.

Mr. McSeveney: But you understand what I’m saying?

Mr. Showe: I do.

Mr. McSeveney: The third item is verifying the \$7 proposed per square foot. You have two developments right next to each other. There is no documentation about those developments and what is in those developments, their own facilities; roads, pools, playground equipment, etc. Then you draw the legal conclusions. I don’t know how you can draw conclusions. Those two neighborhoods are next to a park that is not owned by the CDD, that has a tennis court. It’s next to a Grade A school. That place is upfront, and they are being compared to the other developments. There are tiny developments in different parts of Viera, so I think you should look at the documentation and see if it should be changed because it’s based on square footage at the time they were filled. There is another document, this Public Facilities Document. Are you aware of that one?

Mr. Showe: It’s on the website.

Mr. McCarthy: Does that need to be updated because you are making this change?

Mr. Showe: At this stage, no, because the bonds have not been issued so those projects are not a part of the District yet.

Mr. McSeveney: It says that there are no plans to provide anything, but if you are, you must put it on the website.

Mr. Showe: If the bonds are approved, we will have to update that document.

Mr. McSeveney: There are plans.

Mr. Showe: At this stage there are no plans because the District has no funding to accomplish those plans.

Mr. McSeveney: That's it.

Mr. McCarthy: Thank you for your comments. We appreciate what you said. We always do. Tony, are you interested in speaking?

Tony Volpe, IRCC: No. I'm just going to listen.

Mr. McCarthy: We are all set then.

THIRD ORDER OF BUSINESS

Approval of Minutes of the October 9, 2019 and October 23, 2019 Meetings

Mr. Showe: Mr. Oakley provided some minor clerical changes. We will make sure those are incorporated.

Mr. McCarthy: Thank you, Bill.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor the minutes of the October 9, 2019 and October 23, 2019 meetings were approved as amended.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2020-06 Budget Amendment

Mr. Showe: This is a clerical clean-out item that we do every year. This is done in advance of the audit because you are required to make sure that your budget has a full balance at the beginning and end of the year. What we are doing is recognizing \$100 of additional carry forward surplus that was in your General Fund. We are recognizing an additional transfer out of \$189,000 so it's actually over balanced, but it's really just designed to make sure your revenues and expenses balance by the end of the fiscal year. So it's a clean-up item for auditing purposes.

Mr. McCarthy: Are there any questions from the Board?

Mr. Showe: If not, we need a motion to approve it.

On MOTION by Ms. Thomsen seconded by Ms. Walsh with all in favor Resolution 2020-06 Budget Amendment, was approved.

Ms. Walsh: Just a clarification. Some people may not realize how our Balance Sheet needs to look because we are a government.

Mr. Showe: Correct.

Ms. Walsh: So when you see at the end of the year that you are dead even, that's not actually the case.

Mr. Showe: Correct. In order to balance, to make sure that the revenues and expenses balance, we actually transferred \$190,000 to capital reserves.

Ms. Walsh: Right. Thank you.

FIFTH ORDER OF BUSINESS

Ratification of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for Fiscal Year 2019

Mr. McCarthy: We need a motion to ratify.

On MOTION by Mr. Bedwell seconded by Mr. Oakley with all in favor the Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for Fiscal Year 2019, was ratified.

SIXTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. Melloh: We have the normal day-to-day operations for the CDD. On the golf course, we are demucking the left side of the cart path that we discussed before to remove years and years of silt built up from the runoff from the 16th Green and surrounding slopes. So they are demucking that and they are going to backfill with 1 inch of rock. That should be sufficient, one way or the other, until we know if we get our bond money, because part of the project is to do cart path renovations and extensions. That's one of the areas we are going to do. This should help out for a little while.

Ms. Thomsen: Is that right up there?

Mr. Melloh: Yes, where you park your cart to go up on the green. Where that one palm tree is.

Ms. Thomsen: It's not further back down.

Mr. Oakley: Where all the mud and water is.

Mr. Melloh: Yes. When they were digging that out, you would be surprised at how many golf balls they dug out.

Mr. Bedwell: I was there.

Mr. Melloh: It was crazy in there, but anyway, that was something when they built the golf course, there is always value engineering and that type of thing. They just poured the cart path too small. It is hard for maintenance equipment to get by the cart path with carts parked off to the side running into the mud. Then you have more silt and what have you, because there is a wetland right there. We are not encroaching on the wetland, but we are actually helping the wetland out by making sure water flows through it properly. We are also going to be hiring a company to trim all of the tall palm trees down Viera Boulevard and around the Clubhouse, the ones that are 35 to 40 feet tall in most cases. We don't have the ability to do that, so each year, we hire a company to trim the palm fronds. At the same time, we are going to have a company remove some palm trees on the left side of the #6 Fairway, just over the bunker, where there is a wet, soggy, mucky area. It's also very unfair for the golfers because if you hit your ball just past that bunker, you end up in a big mess. So we are going to take the time to do that. Leland Tree Services who we normally use, normally gives us a great price.

Mr. Oakley: Can we make sure that they don't park their heavy trucks on the sidewalk?

Mr. Melloh: We can do that.

Mr. Oakley: So they don't break them up and we have to replace them?

Mr. Melloh: I doubt they will have to go through that way, but we will.

Mr. Oakley: I'm sidewalk sensitive.

Mr. Melloh: I understand. We will make sure. We will definitely make sure. Regarding golf operations, our new golf carts came in this past Monday. They look great. They run great. People like them a lot. They are very comfortable. We did a marketing piece online and there is a lot of misconception out there from people that want to be naysayers. They think that we use tax money to buy the golf carts, but these carts are leased. They are not purchased. The lease is an

actual operating cost. The lease is paid for from operating income from golf course daily fees and memberships. So no taxpayer money has been used for these golf carts. This is for the record so people can see this in the minutes. The lease, although, a little higher from previous years was budgeted. We knew that going in, but the rate increase in cart and green fee money will more than cover that part of it, plus there will be savings in our electric bill because the golf carts are 300 pounds lighter and they are lithium batteries. So this is a great deal all around. Again, I want to reiterate that no CDD tax money has been used for the purchase or operation of these golf carts.

Mr. Oakley: Tim, I would like to address that issue. Leases generally go up every three or four years anyway, don't they?

Mr. Melloh: Yes.

Mr. Oakley: So that's kind of a built-in cost, but we also have the newer type of batteries on there. It also has an emergency brake system so it's going to be a safer golf cart all the way around.

Mr. Melloh: Yes. It has what is called, "Motor braking," so when a golf cart comes to rest, there is a section of the motor that clicks in and holds the golf cart in place. In the past, we had three to four golf carts that ended up in the lake because the client did not set the parking brake. That can't happen with these golf carts. The only way a golf cart is going to end up in the lake is if the person actually has his foot on the accelerator and drives it into the lake. So these are much safer.

Mr. Oakley: You and I had golf cart discussions before, but I would like to thank you for going above and beyond, getting the newer batteries, so we didn't have to spend \$500,000 of taxpayer money. So I think we have gone above and beyond the due diligence to take care of that. There was a question in my head with Ms. Linda Elliot about that issue and I appreciate the presentation.

Mr. Melloh: Let's say we own the previous fleet that just went out of here; this year, we would've had to spend \$87,000 to put new lead acid batteries in those golf carts and that's a pretty big expense right there. So every three to four years, if you own them, suspensions get weak and you have other wear and tear items and things like that. In the same context, we also lease \$2 million worth of golf course maintenance equipment, mowers and sand bunker rakes and things like that. Again, they are on a four-year lease. Once the four-year lease is up, we get

new ones in. I don't think anybody wants to write a \$2 million check for maintenance equipment and then run it into the ground and spend another \$2 million six years later. You can't mow a greens mower for that. Again, these are the types of things we need, and this is how we run our business and always have.

Ms. Walsh: The other side of maintenance equipment, of course, is when it fails, usually there's a problem with hydraulic lines or something of that nature and it's all over your green and your green dies.

Mr. Melloh: Yes.

Ms. Walsh: It would leave trails everywhere it goes, so you can see where it went and how far it got before it dies.

Mr. Melloh: Exactly.

Ms. Walsh: So there's that issue too.

Mr. Melloh: No. You are exactly right.

Ms. Thomsen: Have you been able to make the transition with the GPS?

Mr. Melloh: Yes. We have 100% of the GPS' installed. Lane and his crew did an excellent job switching those over. We had to reset them. They come in factory set at a very low speed, so we had to go through with this handheld device and increase the speed of the golf carts, not the fastest they could go, but at least to an appropriate speed like on the last batch of carts. So all of the things that we needed to do to adjust the golf carts have been done and we are ready to go.

Mr. McCarthy: What is also very appealing is you have a 48-month lease and a 60-month warranty. That takes the battery cost out of equation. So there are no battery costs whatsoever.

Mr. Melloh: Right. The lithium batteries are definitely state-of-the-art. Of course, there is very low maintenance, so you don't have to water the batteries every two weeks.

Ms. Thomsen: I would assume that they are quieter. It's been years since you had gas powered loud puffing golf carts on the golf course that ruined the neighbor's peace and quiet. It's just another step up. Is it not?

Mr. Melloh: It is. We also have in our rules that we can't have gas powered golf carts here, although we had a few people use them. The truth is that the gas powered golf carts are a lot quieter, but still, you don't want gas powered golf carts on your golf course. It's bad enough that we have to have our maintenance equipment out there, but they run pretty quiet. So we are in

good shape. I think everyone is fine with electric. Electric carts have come a long way and you can get a long life out of them.

Mr. McCarthy: Tim, out of the 186 private golf carts that we have out there, do you have any idea how many have gone into the retention ponds by accident?

Mr. Melloh: There have been three since I've been here, but I know there have been a few.

Mr. McCarthy: So you have three company carts and three private carts?

Mr. Melloh: Yes. Trust me, when you have to go into a lake to retrieve a golf cart, it's not cheap. You are looking at a cost of \$2,800. Anyway, we have our cart and green fee revenue, so we are looking good. We are a little under pressure right at the moment. We had some cloudy weather and had the golf course closed one day, up until Noon on a Saturday. Then we had some very overcast rainy, windy days, but normally in November, we make the bulk of our income or a lot more income after the 20th of the month, closer to Thanksgiving because people are off and have guests in town. So we are looking pretty good. Does anyone have any questions about that? If not, the last item is every year UPS drops off a few pods down in the maintenance compound so they can deliver packages to the community. We generally get a \$2,000 check from them for that. We are in the process of getting that agreement signed. So if everyone is on board with that, it's the same thing that we have done for the last three or four years. If everyone is happy with that, we will go ahead and do the same thing. Does that need to be voted on?

Mr. Showe: I think as long as there is no opposition from the Board, we can go ahead and coordinate it.

Mr. Bedwell: Where do we post that revenue?

Mr. Showe: It goes into miscellaneous.

Mr. Bedwell: In the General Fund?

Mr. Melloh: No, in the Golf Course Fund.

Mr. Bedwell: We don't have a line item in the General Fund.

Mr. Showe: Not for miscellaneous.

Mr. McCarthy: What was the issue? Did a golf cart hit a gate and the owner didn't pay us?

Mr. Melloh: Yes. They have to clear up that bill, which they will. It's not that big of a deal. That's why I said we are in negotiations with them. They are completely unorganized.

There is one guy named Jason who is a driver and he just tries to organize all of this for them. As an example, they came out with the pods the other day to drop them off and we turned them away. We are now getting Jason on the line and saying, "You have to get the contract. You have to sign the contract and have to pay for the gate before we do this." Of course that's a big benefit to them because they can deliver a lot of the packages in the area out of the pods and we have the space for it.

Mr. Showe: It's also a benefit on the roads and everything else because they are not driving the trucks.

Mr. Melloh: They are just driving golf carts. Anyway, that concludes my report.

Mr. McCarthy: A bit of information, UPS drivers are the highest paid in America.

Mr. Melloh: I did not know that.

SEVENTH ORDER OF BUSINESS

Treasurer's Report – Consideration of Financial Statements

A. Approval of Check Register

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor Checks #3746 through #3779 from the General Fund in the amount of \$141,229.48 were approved.

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

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor Checks #27179 through #27286 from the Golf Course Fund in the amount of \$134,021.93 were approved.

Mr. Showe: Before we proceed, we sent out an invoice to the Board that we received for the litigation costs. We just wanted to have some discussion on funding those. At this stage, if we had to make a recommendation, it would be to fund at least the two invoices we presented out of the Capital Reserve Fund. Then we will try to see if we can hold anything else for closing out the cost of the bond issue and also see if these would be eligible for reimbursement, if there are sufficient funds in that bond closing. Obviously, they are committing a lot of their resources to us to help with litigation issues, but it is really up to the Board. They are comfortable in however the Board wants to proceed, but we did want to bring that to you because of the dollar amount.

Mr. Oakley: Are they comfortable defraying the 1% late fee?

Mr. Showe: We can work that out.

Mr. Bedwell: How much time did they spend with you and the bond person in October/November?

Mr. Showe: If I recall, I don't believe there was a whole lot to do in October. November is probably the hearing tonight and all of the prep work is probably going to be higher, but again, I don't expect that we are going to receive those invoices until after the first of the year, so we are just looking at these two right now.

Mr. Oakley: I would like to make a recommendation that we don't use the lawyers any more than we have to. I know we really haven't been, but at the same time, whenever you get a call or email from one of these friendly residents, they have to read the email or return the call.

Mr. Showe: I am only providing the ones that I think might have some legal implication. They haven't seen the vast majority of the emails that you are seeing.

Mr. Oakley: Still, it's costing these folks and everybody else a lot of money because of the legal suits.

Mr. Showe: Correct. I'm doing everything I can to not contact the attorneys unless it's absolutely necessary.

Mr. McCarthy: Are there any feelings on this? Do you want to pay both of the invoices?

Mr. Oakley: They are both going to have to be paid sometime.

Mr. McCarthy: I agree.

Mr. Oakley: Paul, I think if we pay both of them now, we could indicate on the check that we prefer to receive the next bills after the first of the year.

Mr. McCarthy: I think Jason can talk to them about that. I don't think that we want to be dictating things.

Mr. Oakley: Jason understands.

Mr. McCarthy: Yes. He will work with them.

Mr. Bedwell: Explain to me what difference it makes to wait until after the first of the year?

Mr. Showe: I think it's their accounting system, which runs on a calendar year.

Mr. Bedwell: I'm talking about us. We are not going to get any more money because we have the money.

Mr. Showe: Correct.

Mr. Bedwell: If you pay in December or pay in January, it wouldn't matter whether it comes out of the General Fund or Reserves. Because if we take it out of the General Fund, we just wouldn't transfer as much reserves at the end of the year.

Mr. Showe: It's essentially left pocket/right pocket.

Mr. Bedwell: It's the General Fund.

Mr. Showe: Correct.

Mr. Bedwell: You just overwhelmed the lawyer fees.

Mr. Showe: Correct.

Mr. Bedwell: I don't care what you want to do.

Mr. Showe: Is there a motion to pay the ones we have out of the Capital Reserve Fund?

Mr. Oakley: Can we do it with a motion or just have consensus?

Mr. Showe: If there's no opposition from the Board, I'll take that as consensus.

Mr. McCarthy: Is there any opposition?

Mr. Bedwell: No.

Mr. Showe: You will have to approve the Check Register anyway.

Mr. McCarthy: We will pay those two invoices out of the Capital Reserve Fund.

Ms. Walsh: So the checks were not written yet?

Mr. Showe: No. I wanted to have discussions with the Board first.

Ms. Walsh: Very good.

Mr. Bedwell: I looked up civil trials and they have Steps 1 through 7 from pleadings, motions, scheduling, discovery, pre-trial, trial and appeals. We are not even up to Step 1, which is going to happen on January 7th.

Mr. Showe: I think they submitted those already.

Mr. Bedwell: Don't they go to the court and stand there?

Mr. Showe: Once we get into the nuts and bolts of it, I am out of my league.

Mr. Bedwell: We have a long way to go.

Mr. Oakley: If it's not going to cost us anything, I would like to know what Weblaw is for \$220.

Mr. Showe: I will find out.

Mr. Melloh: I think Weblaw is a website. My wife is a paralegal.

B. Balance Sheet and Income Statement

No action was required by the Board.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests

Mr. McCarthy: Jo?

Ms. Walsh: I have nothing.

Mr. McCarthy: Bill?

Mr. Oakley: Yes. First off, I would like to thank Tim for starting the work on Hole #16. That is something that we talked about for a while. The second question is, has the fan in the fertilizer building been installed yet or we don't know?

Mr. McCarthy: It should take six to eight weeks because they have to order it. It is a highly specialized fan.

Mr. Oakley: In going through the Check Register, I noticed a tow bill for \$200 for a tow truck to pull the truck off of I-95 because it broke down.

Mr. Melloh: Yes, the truck broke down on I-95. It was taking a tractor to Palm Bay to have it repaired and on the way back, the truck that we used to tow that with broke down, so we had to have it towed back.

Mr. Oakley: Are there major problems with that truck?

Mr. Melloh: It's getting old. We had to service it, but it was something easy to fix. We had to tow it down to a repair shop, which there will be another bill for that. I think it was a radiator problem. While it was there, we had it serviced. That would be a normal repair for the General Fund.

Mr. Oakley: Okay, good. Thank you.

Mr. McCarthy: Melinda?

Ms. Thomsen: I have nothing.

Mr. McCarthy: David?

Mr. Bedwell: Nothing.

Mr. McCarthy: I have a couple of items that I would like to discuss. Just as a reminder, we have another meeting this evening, in case anyone has forgotten, at 6:00 p.m.

Mr. Showe: It will be in the sanctuary, right behind you. We will have signs up at the door.

Mr. Oakley: I would like to know the flavor of the Board. I brought up at the workshop meeting that if the bond is passed, is the Board interested in participating in a three-member Advisory Committee? If they are not interested, then that's one thing, but if they are interested, if the bond passes, I would like to bring it up at tonight's meeting because there will be a good selection of people to get input, rather than trying to do it a different way.

Ms. Thomsen: I have concerns about adding anything to tonight's agenda.

Mr. Oakley: Okay.

Mr. McCarthy: Bill, there was no representation from Viera East and there are 750 homes in there.

Mr. Oakley: I said in my presentation that I would like one person from a three-member committee, one person from the golf course community, one member of the CDD Board and one person from the IRCC. I thought that would cover three main areas. That is what I had originally stated. The only reason that I would like to bring it up tonight is because we will never have another large group of people. If we can just put the invitation out there, it's the easiest way to get as much information to the most people.

Mr. McCarthy: Okay.

Mr. Oakley: As Tim and I discussed, Advisory Committees have a two-edge sword. As I told anybody that wants to listen, it's a situation that we might not agree with anything they say. It gives us three other people with professional backgrounds, because what I wanted was to have someone with either a contracting license or a previous contractor or someone in the building industry. So that gives me a better idea of what's going on as far as a Board Member. If the rest of the Board wanted to participate in that, that's fine. I would just like to know the flavor of the rest of the Board. That's all.

Mr. McCarthy: I tend to agree with Melinda that we are going to be very busy tonight and it's not good timing for us. I'm not saying that it doesn't have any potential, but I think it's something that we can look at as we go forward. That's my opinion. Jo?

Ms. Walsh: I don't have a problem with having someone providing oversight or having them participate.

Mr. Showe: Just for clarification, it wouldn't be oversight because they would have no authority, or they wouldn't even be an official committee of the Board. It's just a small group of residents that can come to the meeting and provide advice such as, "I looked at this and this is what I think." I think they can participate much like any resident that can come and use time.

Ms. Walsh: That being said, we would just allot them more time in the course of the meeting and workshop. I don't have a problem with it. We've had similar things before. Sometimes they accepted recommendations and sometimes they didn't. It depends on how the meeting goes tonight.

Mr. McCarthy: We are talking about tonight.

Ms. Walsh: Tonight, if there's an opening.

Mr. McCarthy: Thank you.

Mr. Bedwell: I'm against it.

Mr. McCarthy: Tim, why don't you comment on it. What is your feeling?

Mr. Melloh: I have been at other golf courses that had Advisory Committees. The problem is that they make suggestions on how to operate your golf course, but have no experience operating a golf course. So the problem is that they make a suggestion and you ultimately don't use their suggestion and you make enemies. We always want to hear what other people have to say. So if you do this, they just have to understand their boundaries. Like Bill says, we may not ever use anything you ever come up with. Again, if you are going to do it, as Bill said, you want people with a certain type of background like construction. Then you need to have people submit resumes. Because if you are going to select a three-person Board, you can't just pick people without having any of their qualifications. How do you know this person has a construction background? I'm not against it. I'm just saying let's just make sure that all of the parameters are set up, we do it the right way, we have people submit resumes and we possibly interview them. We don't want somebody to just come in here and sabotage everything we are trying to do, but then again, there may be people that have suggestions on how to do something or things they have seen at other clubs they have been at. So it's always good to have input, but it could be a double edge sword.

Mr. Bedwell: I'm confused. I thought there was supposed to be three people as we are doing these projects, not running the golf course.

Mr. Showe: I think he was just giving you an example.

Mr. Bedwell: I know, but are we going to use this engineering firm that came up with these quotes?

Mr. Melloh: That is our oversight right there. I think if we are looking for suggestions, like putting in a water bowl at a dog park, we just don't need somebody coming here and saying, "I think that is the stupidest thing I ever heard."

Mr. Oakley: I'm not disagreeing with David; although David and I don't always agree on things. If we have an engineering firm that has 41 years of experience and we have three people on an Advisory Committee that have 90 years total experience, I think the more we can pull from, the better off we will be. That's my own opinion. I don't know how much experience Melinda has in the construction industry.

Mr. McCarthy: I just think we are getting ahead of ourselves, Bill.

Mr. Showe: I also think just for planning purposes, as we look to either tonight and the future with these projects, based on some of the feedback we heard at the last hearing, I definitely want to develop some kind of report. So if we get to the point where we are issuing bonds and doing projects, I would like to have a report that says, "This is what we estimated for this project, this is the current amount, this is where we are at and this is the balance," so we have that reporting. Additionally, there's nothing to stop anyone in the audience or any member, but that's not to say that the CDD wouldn't want their input, but anyone can form their own Advisory Committee. They can look at all of the minutes, come to the meetings and always send things to me that I can distribute to the Board, just like we are getting the emails now. So even if there's not a move to have a committee formed or even discussed by the CDD, residents always have the ability to provide their own feedback to the Board at any point.

Mr. Bedwell: I have a Supervisor request.

Mr. McCarthy: Go ahead.

Mr. Bedwell: Tonight, when you are presenting the projects, point out that these are estimates. There is no damage to the site. These have not been sent out for bids.

Mr. Showe: Correct.

Mr. Bedwell: I would like to receive all of the emails.

Mr. Showe: That is part of my specific presentation, to note that all of the project estimates we are using, are based on engineering and industry standards and anything needed to

be bid will be bid in accordance with Florida Statutes at the appropriate time, but we have not completed those.

Mr. Bedwell: We can go over on one project, but have to go under on another.

Mr. Showe: Correct.

Mr. Bedwell: We just can't go over the total.

Mr. Showe: Correct.

Mr. Bedwell: Is there time to discuss all of the detail, how we have to keep track of these funds? There is an entire document about separate accounts and separate bills.

Mr. Showe: When it comes to using government money, when they talk about checks and balances, the CDD is no different. So any money that's going to be spent out of those bond funds, first off, the engineer has to review it and say, "Yes it was built the way I wanted it to be built. Yes it was built in accordance with the contract. It is complete." If they have done their job, then I would have to sign it and the Board has to approve it. So any of these expenses are going to go through numerous processes before they are spent.

Mr. Bedwell: I just don't want them to think that we will get \$9.2 million and throw it in our Operating Account.

Mr. Showe: Correct.

Mr. Melloh: What a lot of people don't realize is that because we haven't gone out to bid, we had a couple of designers come up with a conceptual design, like the irrigation system in the Clubhouse. I will give you a perfect example. When I was at Florida State University, we built a \$6 million Clubhouse, but it included a restaurant, golf shop, locker rooms and classrooms for the professional golf management program. It also had men's and women's lockers for the golf team. So one of the items that we had, was between two classrooms, they wanted to have one of these removable electronic walls. Well by the time the architect came back to us and said, "In order to do this, it's going to cost \$___," because we have to structurally beef up the roof, put in bigger eye beams, put in bigger trusses and do this other stuff, the price was so astronomical that we scratched that idea. It's the same thing with our Clubhouse renovation. We may get into this and the architect comes back and says, "To add this conference room, it's going to be "x" amount of money, because we have to do this, this, this and this." We may say, "We are going to just have to scratch that idea." So none of this is etched in stone. These are just estimates based on the conceptual design and a really good estimate as to the local cost for building. Beef

O'Brady's just had a renovation that cost \$800,000. The architects take stuff like that and interprets that into how much it's going to cost per square foot. We have the square foot of a new building, renovated building and things that are not in compliance that have to be updated, such as ADA items and electrical items. At the starter shack, there are three steps. None of that is ADA compliant. So we haven't even began to scratch the surface. This is just an estimate.

Mr. Showe: Correct.

Mr. Melloh: We may end up sitting there going, "Well you know what, maybe we just need to do this and do a little less because it's going to be too expensive to do what we want to do." I just use what was done at Florida State University as an example of something that everyone was so fired up about because they wanted to be able to make one big room out of it. They had Jack Niklaus and Greg Norman. They had all kinds of people come there and speak to the PGM program. When it was built, the idea was to open that up into a nice big room, but they ended up building a standard wall because it was too expensive to do it the way they originally designed it. Anyway, that's just a thought.

Mr. McCarthy: Lastly, the checks and balances are all good and it's something that we need. One of the things that I learned over the last four years, is that Jason is extremely compliant in terms of helping us. There are weeks where I call him three or four times a week for answers to questions that I have. So he will make sure that we are right on target.

Mr. Showe: Even beyond me, the District has a team. You have an attorney, an engineer, Tim and the Board Members. So there are multiple eyes on any of this at any one point. No one gets to approve by themselves, any kind of expenses.

Ms. Thomsen: The point is to get it across to our residents.

Mr. Showe: We will absolutely do our best.

Mr. McCarthy: This Board's intention is not to spend a wasted dollar on the entire project.

Mr. Showe: Correct.

Mr. McCarthy: We are going to evaluate things as we go along and make good use of whatever money we spend to the best of our ability. If there's nothing further, we need a motion to adjourn.

NINTH 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

SECTION IV

SECTION B

SECTION 1

*This item will be provided under
separate cover*

SECTION V

SECTION A

Viera East
Community Development District
Check Register Summary
November 15, 2019 through December 12, 2019

Fund	Date	Check #'s	Amount
General Fund			
	11/21/19	3780-3783	\$ 22,650.94
	11/26/19	3784-3791	\$ 1,108,490.34
	12/5/19	3792-3796	\$ 18,085.48
	12/11/19	3797-3800	\$ 17,934.23
	Sub-Total		\$ 1,167,160.99
Capital Reserve			
	11/26/19	69-70	\$ 90,898.03
	12/11/19	71	\$ 5,025.00
	Sub-Total		\$ 95,923.03
Golf Course			
	11/21/19	27287-27303	\$ 19,065.67
	11/26/19	27304-27321	\$ 18,300.63
	12/5/19	27332-27341	\$ 17,153.74
	12/11/19	27342-37362	\$ 32,669.92
	Sub-Total		\$ 87,189.96
Total			\$ 1,350,273.98

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/21/19	00045	11/19/19 2020VIEN	201911 340-53800-49100	NONAD VALOREM ASSESS PROG	*	1,987.50	
				BREVARD COUNTY PROPERTY APPRAISER			1,987.50 003780
11/21/19	00010	11/12/19 20047	201911 330-53800-47100	ECOLOGIST 2020 SERVICES	*	320.00	
				KEVIN L ERWIN CONSULTING			320.00 003781
11/21/19	00212	11/15/19 6705639	201911 340-53800-47400	MONTHLY PAYMENT	*	2,298.44	
				TIAA COMMERCIAL FINANCE, INC.			2,298.44 003782
11/21/19	00180	11/20/19 DEPOSIT	201911 330-53800-49500	SHORELINE EROSION REP DEP	*	18,045.00	
				AMERICAN SHORELINE RESTORATION INC.			18,045.00 003783
11/26/19	00170	11/20/19 5100381	201911 340-53800-46000	SHOE, SCREW	*	20.07	
				CHAMPIONS HONDA			20.07 003784
11/26/19	00034	11/12/19 11122019	201911 340-53800-47300	UTILITIES/WATER	*	144.43	
				CITY OF COCOA			144.43 003785
11/26/19	00159	11/13/19 1765457	201911 310-51300-31100	GENERAL ENGINEERING SRVCS	*	480.00	
				DEWBERRY ENGINEERS, INC.			480.00 003786
11/26/19	00195	11/21/19 8117450	201911 320-53800-34100	PEST CONTROL PROGRAMS	*	328.08	
				ECOLAB PEST ELIMINATION DIV			328.08 003787
11/26/19	00198	11/20/19 10055747	201911 310-51300-41000	PHONE SYSTEM	*	289.05	
				GRAYBAR FINANCIAL SERVICES			289.05 003788
11/26/19	00043	11/27/19 11272019	201911 340-58100-10300	MAINT RESERVE-NOV 2019	*	309.88	
				STATE BOARD OF ADMINISTRATION			309.88 003789
11/26/19	00188	11/05/19 91211754	201911 340-53800-54100	UNIFORMS	*	46.49	
		11/12/19 91211766	201911 340-53800-54100	UNIFORMS	*	46.49	
		11/19/19 91211776	201911 340-53800-54100	UNIFORMS	*	46.49	

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CHECK DATE	VEND#INVOICE..... DATE INVOICEEXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT #
12/11/19	00126	12/01/19 362	201912 310-51300-34000		*	8,370.00	
			MANAGEMENT FEES DEC 2019				
		12/01/19 362	201912 310-51300-35100		*	283.33	
			INFORMATION TECH DEC 2019				
		12/01/19 362	201912 310-51300-31700		*	83.33	
			DISSEMINATION AGENT SRVCS				
		12/09/19 364	201912 310-51300-51000		*	40.90	
			OFFICE SUPPLIES				
		12/09/19 364	201912 310-51300-42000		*	16.50	
			POSTAGE				
		12/09/19 364	201912 310-51300-42500		*	342.45	
			COPIES				
			GOVERNMENTAL MANAGEMENT SERVICES				9,136.51 003800

				TOTAL FOR BANK A		1,167,160.99	
				TOTAL FOR REGISTER		1,167,160.99	

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AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 12/12/19 PAGE 1
 *** CHECK DATES 11/15/2019 - 12/12/2019 *** VIERA EAST-SBA FUND
 BANK C CAPITAL RESERVES

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
11/26/19	00039	11/07/19 121	201911 320-53800-60000	MARKET STUDY FOR VE	*	2,500.00	
				FISHKIND LITIGATION SERVICES, INC.			2,500.00 000069
11/26/19	00038	10/21/19 1407495	201911 320-53800-60000	LITIGATION THRU 8/31/19	*	53,245.50	
		10/31/19 1408543	201911 320-53800-60000	LITIGATION THRU 9/30/19	*	35,152.53	
				SHUTTS & BOWEN LLP			88,398.03 000070
12/11/19	00040	12/09/19 184	201912 320-53800-60000	LANDSCAPING	*	5,025.00	
				LELAND'S TREE SERVICE			5,025.00 000071
TOTAL FOR BANK C						95,923.03	
TOTAL FOR REGISTER						95,923.03	

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
11/21/19	00448	11/18/19 I0540910	201911 390-57200-46000	BUSTER (A/15)	*	144.34	
				ATCO INTERNATIONAL			144.34 027287
11/21/19	01333	11/15/19 1115DG	201911 300-34700-00714	GIFT CARDS NOV 1-15	*	565.30	
		11/15/19 1115DG	201911 320-57200-48000	DRINK TOKENS NOV 1-15	*	234.50	
		11/15/19 1115DG	201911 300-13100-10500	FLG UTILITY BILL	*	176.79-	
				DIVOTS GRILLE			623.01 027288
11/21/19	01335	11/10/19 18829682	201911 390-57200-54600	MONTHLY INSTALLMENT	*	5,167.72	
				DLL FINANCE LLC			5,167.72 027289
11/21/19	00947	11/21/19 8117454	201911 340-57200-46400	PEST CONTROL	*	95.11	
		11/21/19 8117454	201911 330-57200-46400	PEST CONTROL	*	95.11	
		11/21/19 8117454	201911 390-57200-46500	PEST CONTROL	*	76.96	
				ECOLAB PEST ELIMINATION			267.18 027290
11/21/19	00587	11/15/19 589512	201911 390-57200-46110	ULTRA LOW SULFER DIESEL	*	389.59	
		11/15/19 589512	201911 300-13100-10000	ULTRA LOW SULFER DIESEL	*	191.88	
		11/15/19 589513	201911 390-57200-46110	PREMIUM FUEL	*	854.05	
		11/15/19 589513	201911 300-13100-10000	PREMIUM FUEL	*	420.65	
				GLOVER OIL COMPANY INC			1,856.17 027291
11/21/19	00097	11/08/19 275609	201911 340-57200-42600	SCORECARD NOV	*	401.92	
		11/08/19 275609	201911 300-15500-10000	SCORCARD DEC-JAN	*	803.84	
				GOLF ASSOCIATES SCORECARD COMPANY			1,205.76 027292
11/21/19	00184	11/13/19 0553858	201911 390-57200-47300	BAG COMO SAND	*	352.58	
				GOLF AGRONOMICS INC			352.58 027293
11/21/19	01127	11/13/19 00100014	201911 300-13100-10000	GF ADMIN	*	739.12	

VIER --VIERA EAST-- HSMITH

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 12/12/19 PAGE 2
 *** CHECK DATES 11/15/2019 - 12/12/2019 *** VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		11/13/19 00100014	201911 300-13100-10000		*	1,204.54	
		GF MAINT					
		11/13/19 00100014	201911 390-57200-22000		*	4,818.16	
		GC MAINT					
				HEALTHFIRST HEALTH PLAN			6,761.82 027294
11/21/19 01392	11/18/19	114-1122	201911 350-57200-51100		*	20.99	
		KEYCHAIN KEYRINGS					
				INES CAMPOS			20.99 027295
11/21/19 00159	11/18/19	70369	201911 390-57200-46000		*	15.95	
		TRIMMER CLEANER SPRAY					
	11/18/19	70369	201911 390-57200-46000		*	179.90	
		50 GRIT LAPPING COMPOUND					
				ISLANDER GOLF SUPPLY, INC.			195.85 027296
11/21/19 01260	11/19/19	11192019	201911 350-57200-51100		*	24.65	
		REIMBURSE FOR CABLE TIES					
				LANE BURNEY			24.65 027297
11/21/19 01293	11/11/19	2098640	201911 390-57200-47500		*	960.00	
		TURF FUEL PREM GREENS					
				RESIDEX LLC			960.00 027298
11/21/19 01334	11/07/19	95867291	201911 390-57200-47500		*	53.04	
		HALF MASK APR					
				SITE ONE LANDSCAPE SUPPLY			53.04 027299
11/21/19 00736	11/19/19	61861	201911 390-57200-47300		*	84.23	
		CONCRETE WASTE/RECYCLING					
	11/19/19	61861	201911 390-57200-47300		V	84.23-	
		CONCRETE WASTE/RECYCLING					
				SPACE COAST CRUSHERS, INC.			.00 027300
11/21/19 01440	11/03/19	8	201910 320-57200-22400		*	141.66	
		DRUG TESTING					
				STEWART ROCKLEDGE HOSPITAL INC			141.66 027301
11/21/19 01366	11/13/19	6276826	201911 390-57200-54600		*	248.00	
		CUSHMAN HAULER PAYMENT					
				TCF NATIONAL BANK			248.00 027302
11/21/19 01165	11/08/19	63413097	201911 300-13100-10000		*	146.32	
		UH PREMIUM GF ADMIN					
	11/08/19	63413097	201911 300-13100-10000		*	200.34	
		UH PREMIUM GF MAINT					

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YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 12/12/19
 *** CHECK DATES 11/15/2019 - 12/12/2019 *** VIERA EAST- GOLF COURSE
 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 #
		11/08/19 63413097	201911 390-57200-22000	UG PREMIUM GC MAINT	*	612.01	
				UNITED HEALTHCARE INSURANCE COMPANY			958.67 027303
11/26/19 00782		11/26/19 27345	201911 340-57200-51100	CLEAN MATS	*	25.50	
		11/26/19 27345	201911 320-57200-51100	CLEAN MATS	*	74.59	
				A LINEN CONNECTION			100.09 027304
11/26/19 01413		10/31/19 90829187	201911 300-14200-10000	TITLEIST GOLF BALLS	*	380.84	
		11/06/19 90831128	201911 300-14200-10000	GOLF BALLS	*	1,479.86	
				ACUSHNET COMPANY			1,860.70 027305
11/26/19 00324		10/16/19 10028596	201911 300-14200-10000	GOLF BALLS	*	950.52	
		10/16/19 10028596	201911 300-14200-10000	HEADWEAR	*	73.59	
				BRIDGESTONE GOLF, INC.			1,024.11 027306
11/26/19 01370		10/31/19 835324	201911 390-57200-46000	BED KNIFE/SCREWS	*	803.07	
				BRONSONS TURF & HORTICULTURE			803.07 027307
11/26/19 00390		4/05/19 93024248	201911 300-14200-10000	GOLF CLUBS	*	222.71	
				CALLAWAY			222.71 027308
11/26/19 00024		12/09/19 12092019	201911 390-57200-43000	UTILITIES WATER	*	481.94	
		12/09/19 12092019	201911 320-57200-43000	UTILITIES WATER	*	136.74	
		12/09/19 12092019	201911 330-57200-43000	UTILITIES WATER	*	136.74	
		12/09/19 12092019	201911 350-57200-43000	UTILITIES WATER	*	136.73	
		12/09/19 12092019	201911 320-57200-43000	UTILITIES WATER	*	62.83	
				CITY OF COCOA UTILITIES			954.98 027309
11/26/19 01392		10/18/19 10182019	201911 320-57200-51000	BATTERIES REIMBURSED	*	14.24	
				INES CAMPOS			14.24 027310
				VIER --VIERA EAST-- HSMITH			

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 *** CHECK DATES 11/15/2019 - 12/12/2019 *** YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 12/12/19 PAGE 4
 VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/26/19	00871	11/20/19 7559589	201911 390-57200-46000	MATERIALS	*	284.20	
				KIMBALL MIDWEST			284.20 027311
11/26/19	00180	11/20/19 084931	201911 390-57200-46000	AUTO SUPPLIES	*	480.04	
		11/21/19 085021	201911 390-57200-46000	WIRE KIT	*	6.74	
				NAPA AUTO PARTS			486.78 027312
11/26/19	01363	11/20/19 48973	201911 390-57200-47100	IRRIGATION COPUTER PYMNT	*	348.00	
				RAIN BIRD INTERNATIONAL, INC.			348.00 027313
11/26/19	01324	11/16/19 11162019	201911 320-57200-34100	CRICKET WIRELESS	*	104.00	
		11/16/19 11162019	201911 320-57200-34100	AMAZON PRIME	*	12.99	
		11/16/19 11162019	201911 320-57200-51000	NEWSPAPER	*	48.96	
		11/16/19 11162019	201911 320-57200-51000	WALGREENS	*	15.24	
		11/16/19 11162019	201911 320-57200-51200	SCOT EBERLY EDUCATION	*	65.28	
		11/16/19 11162019	201911 320-57200-48000	DIVOTS GRILLE	*	36.62	
		11/16/19 11162019	201911 300-13100-10000	ROBINSON EQUIPMENT	*	220.28	
		11/16/19 11162019	201911 300-13100-10000	KNIGHT TOWING AND REPAIR	*	150.94	
		11/16/19 11162019	201911 300-14200-10000	AL'S TROPHY SHOP, INC.	*	28.00	
		11/16/19 11162019	201911 300-13100-10000	KNIGHT TOWING AND REPAIR	*	1,608.25	
		11/16/19 11162019	201911 340-57200-51100	AMAZON-SUPPLIES	*	49.99	
		11/16/19 11162019	201911 320-57200-51200	DIVOTS GRILLE	*	100.00	
		11/16/19 11162019	201911 300-13100-10000	MAILMAN JOEY'S	*	56.43	
				REGIONS BANK			2,496.98 027314
11/26/19	01293	11/07/19 INV20973	201911 390-57200-47500	CHIPCO 26 GT (BAYER)	*	730.00	
				RESIDEX LLC			730.00 027315

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/26/19	01210	11/23/19 80565774	201911 320-57200-51000	SUPPLIES	*	87.05	
				STAPLES ADVANTAGE			87.05 027316
11/26/19	00434	11/27/19 11272019	201911 390-58100-10300	MAINT RESERVE-NOVEMBER 19	*	2,255.57	
				STATE BOARD OF ADMINISTRATION			2,255.57 027317
11/26/19	01366	11/18/19 6281137	201911 390-57200-54600	TORO TURF PACKAGE PYMNT	*	5,115.96	
		11/19/19 6282951	201911 390-57200-54600	KUBOTA,SPREADER,LANDPRIDE	*	372.48	
				TCF NATIONAL BANK			5,488.44 027318
11/26/19	00807	11/05/19 91211754	201911 390-57200-54100	UNIFORMS	*	137.06	
		11/12/19 91211766	201911 390-57200-54100	UNIFORMS	*	137.06	
		11/19/19 91211776	201911 390-57200-54100	UNIFORMS	*	137.06	
		11/26/19 91211787	201911 390-57200-54100	UNIFORMS	*	137.06	
				UNIFIRST CORPORATION			548.24 027319
11/26/19	01263	11/14/19 11142019	201911 320-57200-48000	FULL PAGE AD IN VEMA BOOK	*	90.00	
				VEMA - VIERA EAST MEN'S ASSOCIATION			90.00 027320
11/26/19	00117	11/21/19 40929128	201911 390-57200-46000	TIRES	*	589.70	
				WESCOTURF INC.			589.70 027321
12/05/19	01471	11/25/19 168235	201911 350-57200-51100	PIN LOCATION CARDS	*	139.00	
				ALLEGRA-ROCKLEDGE			139.00 027322
12/05/19	01465	11/22/19 35852	201911 320-57200-54210	CDD MTG SECURITY 11/21	*	246.00	
				BREVARD COUNTY SHERIFF'S OFFICE			246.00 027323
12/05/19	01132	12/01/19 3682663-	201912 300-13100-10000	LIFE INSURANCE	*	202.28	
		12/01/19 3682663-	201912 300-13100-10000	LIFE INSURANCE	*	94.17	
		12/01/19 3682663-	201912 340-57200-22000	LIFE INSURANCE	*	17.37	

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		12/01/19 3682663-	201912 390-57200-22000		*	333.68	
		LIFE INSURANCE		COLONIAL LIFE			647.50 027324
12/05/19 00364	12/01/19	12012019 201912 320-57200-46000			*	16.72	
		REIMBURSE FOR HOME DEPOT		DAVID JUDY			16.72 027325
12/05/19 01333	11/30/19	11302019 201911 340-57200-51100			*	126.69	
		CUPS & LIDS FROM US FOODS			*	538.73	
	11/30/19	11302019 201911 300-34700-00714			*	7.00	
		OWED BY VECDD					
	11/30/19	11302019 201911 320-57200-48000			*		
		DRINK TICKETS 4		DIVOTS GRILLE			672.42 027326
12/05/19 01417	12/01/19	B2BSI678 201912 320-57200-48000			*	350.00	
		DECEMBER SOCIAL MEDIA ELI		EZLINKS GOLF LLC			350.00 027327
12/05/19 00030	9/24/19	6-747-36 201911 320-57200-42000			*	45.52	
		SHIPPING			*	47.73	
	11/19/19	6-842-78 201911 320-57200-42000			*	70.49	
		SHIPPING					
	11/26/19	6-850-00 201911 320-57200-42000			*		
		SHIPPING		FEDEX			163.74 027328
12/05/19 01355	12/01/19	7093 201912 350-57200-46100			*	936.00	
		IPAR7 PRO LEASE PAYMENT		GPS TECHNOLOGIES, INC.			936.00 027329
12/05/19 01447	12/03/19	299008 201912 390-57200-47400			*	739.50	
		LANDSCAPING		GRAY'S ORNAMENTALS			739.50 027330
12/05/19 01372	11/25/19	25972677 201911 320-57200-34100			*	143.95	
		MONTHLY PAYMENT			*	143.95	
	11/25/19	25972677 201911 300-13100-10000					
		MONTHLY PAYMENT		GREAT AMERICA FINANCIAL SVCS			287.90 027331
12/05/19 00483	11/25/19	11252019 201911 300-13100-10000			*	104.47	
		SUPPLIES			*	39.62	
	11/25/19	11252019 201911 390-57200-46000					
		SUPPLIES					

VIER --VIERA EAST-- HSMITH

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 12/12/19
 *** CHECK DATES 11/15/2019 - 12/12/2019 *** VIERA EAST- GOLF COURSE
 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 #
		11/25/19 11252019	201911 390-57200-47100		*	25.80	
		SUPPLIES					
		11/25/19 11252019	201911 390-57200-47500		*	210.34	
		SUPPLIES					
		LOWE'S					380.23 027332
12/05/19 01334		11/16/19 96026479	201911 390-57200-47500		*	58.74	
		EMRGNCY SPILL KIT					
		11/26/19 96206366	201911 390-57200-47500		*	276.41	
		LANDCAPE SUPPLIES					
		SITE ONE LANDSCAPE SUPPLY					335.15 027333
12/05/19 01366		11/22/19 6285573	201911 350-57200-46100		*	2,144.45	
		GOLF CAR PAYMENTS					
		11/23/19 6289185	201911 390-57200-54600		*	652.34	
		TORO WORKMAN HDX PRO SWP					
		11/28/19 6295846	201911 390-57200-54600		*	1,065.98	
		TORO REELMASTER					
		TCF NATIONAL BANK					3,862.77 027334
12/05/19 00888		12/02/19 11480967	201912 340-57200-51100		*	152.83	
		DIE CUT HAND BAGS					
		ULINE					152.83 027335
12/05/19 01206		11/21/19 9089451-	201911 320-57200-34100		*	351.94	
		6 YARD DUMPSTER HAUL					
		11/21/19 9089870-	201911 390-57200-47900		*	140.82	
		6 YARD DUMPSTER HAUL					
		WASTE MANAGEMENT INC. OF FLORIDA					492.76 027336
12/05/19 00117		11/22/19 40929248	201911 390-57200-46000		*	958.58	
		BEARING/SCREWS/FILTER					
		WESCOTURF INC.					958.58 027337
12/05/19 01397		11/26/19 690527	201911 350-57200-46100		*	158.64	
		GOLF CAR PAYMENT					
		11/26/19 691825	201911 350-57200-46100		*	164.00	
		GOLF CAR PAYMENT					
		YAMAHA MOTOR FINANCE CORP, USA					322.64 027338
12/05/19 00086		12/04/19 75837	201912 320-57200-48000		*	266.67	
		AD IN VISITOR GUIDE 2020					
		12/04/19 75837	201912 300-15500-10000		*	1,333.33	
		AD IN VISITOR GUILD 2020					
		12/05/19 75662	201912 300-15500-10000		*	600.00	
		WEBSITE ADS QTR BILL 1/20					
		COCOA BEACH REGIONAL CHAMBER					2,200.00 027339

VIER --VIERA EAST-- HSMITH

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 12/12/19 PAGE 8
 *** CHECK DATES 11/15/2019 - 12/12/2019 *** VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/05/19	01344	12/05/19 S54008	201912 390-57200-49000		*	535.72	
		INSTALL EXHAUST FAN					
		12/05/19 S54008	201912 300-15500-10000		*	3,214.28	
		INSTALL EXHAUST FAN 6M					
				DIAL PLUMBING & A/C INC.			3,750.00 027340
12/05/19	01281	12/01/19 122019	201912 390-57200-22500		*	500.00	
		CONSULTING FEES DEC					
				THOMAS TRAMMELL			500.00 027341
12/11/19	00782	12/10/19 28676	201912 340-57200-51100		*	25.50	
		CLEANING MATS					
		12/10/19 28676	201912 320-57200-51100		*	74.59	
		CLEANING MATS					
				A LINEN CONNECTION			100.09 027342
12/11/19	01371	12/02/19 12022019	201912 300-15500-10000		*	195.98	
		SECURITY SERVICES					
				ADT SECURITY SERVICES			195.98 027343
12/11/19	00987	12/01/19 23937	201912 320-57200-48000		*	465.00	
		COLOR ADVERTISEMENT					
				BLUEWATER CREATIVE GROUP INC			465.00 027344
12/11/19	00065	12/02/19 07133100	201912 320-57200-34100		*	174.96	
		INTERNET					
		12/03/19 06730630	201912 320-57200-34100		*	231.66	
		INTERNET					
				BRIGHT HOUSE NETWORKS			406.62 027345
12/11/19	01370	11/26/19 835379	201911 390-57200-46000		*	386.78	
		TORO BLADE AND SCREWS					
				BRONSONS TURF & HORTICULTURE			386.78 027346
12/11/19	01472	12/04/19 19120424	201912 390-57200-54400		*	45.00	
		1ST REINSPECTION FEE					
				BREVARD COUNTY FIRE RESCUE			45.00 027347
12/11/19	00101	9/18/19 94835311	201912 300-14200-10000		*	1,129.04	
		MENS POLO SHIRTS/APPAREL					
		9/30/19 94852718	201912 300-14200-10000		*	860.44	
		WOMENS POLO/APPAREL					
		9/30/19 94852719	201912 300-14200-10000		*	75.66	
		WOMENS JACKET/APPAREL					
		10/31/19 94904321	201912 300-14200-10000		*	1,176.05	
		MENS JACKET/OUTERWEAR					

VIER --VIERA EAST-- HSMITH

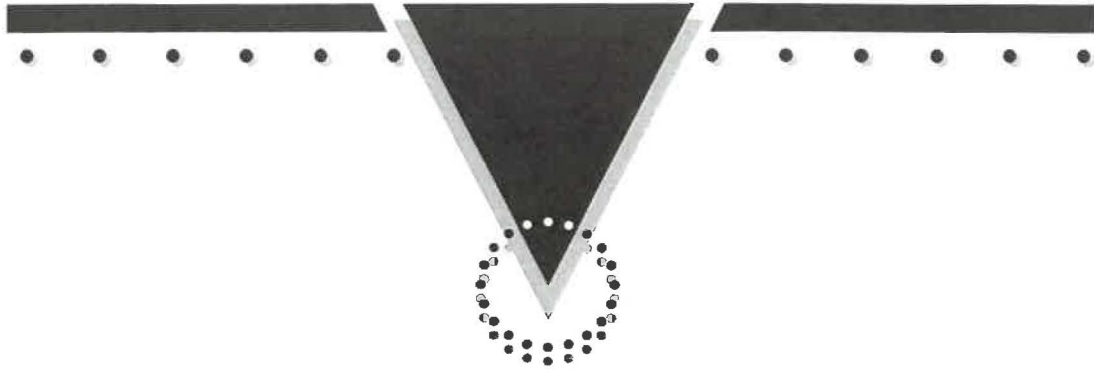
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		10/31/19 94904322	201912 300-14200-10000		*	272.63	
			MENS JACKET/APPAREL				
		11/22/19 94946402	201912 340-57200-54100		*	944.93	
			MENS POLO/APPAREL				
				CUTTER & BUCK INC			4,458.75 027348
12/11/19 01394		12/02/19 62529924	201912 330-57200-54600		*	97.78	
			RENTAL PAYMENT				
				ECOLAB			97.78 027349
12/11/19 01326		11/27/19 4678263-	201912 390-57200-47100		*	392.69	
			SUPPLIES				
		11/27/19 4678263-	201912 300-15500-10000		*	785.37	
			SUPPLIES				
				FIS OUTDOOR			1,178.06 027350
12/11/19 00076		12/05/19 12052019	201912 300-13100-10500		*	191.03	
			UTILITIES/GAS				
				FLORIDA CITY GAS			191.03 027351
12/11/19 01071		12/01/19 363	201912 310-57200-31700		*	83.33	
			DISSEMINATION AGENT SRVCS				
				GOVERNMENTAL MANAGEMENT SERVICES			83.33 027352
12/11/19 00158		12/02/19 CIN-0003	201912 390-57200-47500		*	1,792.15	
			FERTILIZER AND CHEMICALS				
		12/02/19 CIN-0003	201912 300-15500-10000		*	8,960.70	
			FERTILIZER AND CHEMICALS				
				HOWARD FERTILIZER CO.,INC.			10,752.85 027353
12/11/19 00159		12/09/19 70417	201912 390-57200-46000		*	97.30	
			GRIT LAPPING/FUEL FILTER				
				ISLANDER GOLF SUPPLY, INC.			97.30 027354
12/11/19 01350		12/20/19 17567743	201912 350-57200-46100		*	235.79	
			GOLF BALL MACHINE				
		12/20/19 17567743	201912 300-13100-10000		*	511.54	
			FIRE/BURGLAR ALARMS				
				MARLIN BUSINESS BANK			747.33 027355
12/11/19 01358		11/30/19 07403771	201911 390-57200-46000		*	28.00	
			HIGH AND LOW PRESSURE AIR				
				NEXAIR, LLC			28.00 027356
12/11/19 00043		11/18/19 14995970	201912 300-14200-10000		*	662.54	
			APPAREL/ACCESSORIES/CLUBS				
				PING INC			662.54 027357

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/11/19	01382	12/02/19 17129	201912 390-57200-47500		*	898.02	
		WINTER GREEN					
		12/02/19 17129	201912 300-15500-10000		*	4,490.08	
		WINTER GREEN					
				PRO PLUS PRODUCTS, INC.			5,388.10 027358
12/11/19	01293	12/11/19 INV21080	201912 390-57200-47500		*	834.50	
		LANDSCAPE SUPPLIES					
		12/11/19 INV21080	201912 300-15500-10000		*	5,841.50	
		LANDSCAPE SUPPLIES					
				RESIDEX LLC			6,676.00 027359
12/11/19	01210	12/07/19 80567299	201912 320-57200-51000		*	126.87	
		SUPPLIES					
				STAPLES ADVANTAGE			126.87 027360
12/11/19	01421	11/30/19 1119-TR7	201912 300-13100-10000		*	8.33	
		INSURANCE					
		11/30/19 1119-TR7	201912 300-13100-10000		*	33.33	
		INSURANCE					
		11/30/19 1119-TR7	201912 390-57200-22000		*	58.34	
		INSURANCE					
				WAGeworks, INC.			100.00 027361
12/11/19	00117	11/27/19 40929921	201911 390-57200-46000		*	482.51	
		O-RING/FILTER-FUEL					
				WESCOTURF INC.			482.51 027362
						TOTAL FOR BANK B	87,189.96
						TOTAL FOR REGISTER	87,189.96

VIER --VIERA EAST-- HSMITH

SECTION B



**Viera East
Community Development
District**

Unaudited Financial Reporting

November 30, 2019



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Viera East
Community Development District
 Combined Balance Sheet
 November 30, 2019

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
Assets					
Operating Account	\$678,648	\$6,687	----	\$32,400	\$717,735
Accounts Receivable	----	----	----	\$1,277	\$1,277
Rent Receivable	----	----	----	\$1,070	\$1,070
Due From Golf Course	\$30,947	----	----	----	\$30,947
Due From General Fund	----	----	----	\$287,396	\$287,396
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	----	----	----	\$105,917	\$105,917
Investments:					
State Board	----	\$257,148	----	----	\$257,148
Benefit Assessment- Series 2012	----	----	----	\$3,870	\$3,870
Reserve - Series 2012	----	----	----	\$280,202	\$280,202
Bond Service 2006	----	----	\$1,479,991	----	\$1,479,991
Bond Service 2012	----	----	----	\$0	\$0
Improvements (Net of Depreciation)	----	----	----	\$1,253,559	\$1,253,559
Prepaid Expenses- Operations	\$10,973	----	----	\$116,331	\$127,304
Total Assets	\$732,945	\$263,836	\$1,479,991	\$2,129,444	\$4,606,217
Liabilities					
Accounts Payable	\$17,539	----	----	\$8,273	\$25,812
Accrued Expenses	\$10,104	----	----	\$1,200	\$11,304
Deferred Revenue- Season Advance	----	----	----	\$49,375	\$49,375
Deferred Revenue- Special Assessments O&M	----	----	----	\$18,773	\$18,773
Deferred Revenue- Special Assessments Debt	----	----	----	\$159,631	\$159,631
Deposit-Divots Grill	----	----	----	\$2,000	\$2,000
Due to General Fund	----	----	\$12,378	\$30,947	\$43,325
Accrued Interest Payable	----	----	----	\$19,242	\$19,242
Accrued Principal Payable	----	----	----	\$68,333	\$68,333
Sales Tax Payable	----	----	----	\$11,907	\$11,907
Event Deposits	----	----	----	(\$2,497)	(\$2,497)
Due to Golf Course	\$287,396	----	\$44,743	----	\$332,139
Due to Capital Reserve	----	----	----	----	\$0
Accrued Payroll Payable	\$5,967	----	----	\$14,658	\$20,625
Bonds Payable - Series 2012	----	----	----	\$3,700,000	\$3,700,000
Bond Discount	----	----	----	(\$18,220)	(\$18,220)
Deferred Loss	----	----	----	(\$187,085)	(\$187,085)
Fund Equity					
Net Assets	----	----	----	(\$1,747,093)	(\$1,747,093)
Fund Balances					
Assigned - First Quarter	\$176,000	----	----	----	\$176,000
Nonspendable - Prepaid Expense	\$10,973	----	----	----	\$10,973
Unassigned	\$224,967	----	----	----	\$224,967
Assigned- Capital Reserve Fund	----	\$263,836	----	----	\$263,836
Restricted for Debt Service	----	----	\$1,422,871	----	\$1,422,871
Total Liabilities, Fund Equity, Other	\$732,945	\$263,836	\$1,479,991	\$2,129,444	\$4,606,217

Viera East
Community Development District
General Fund
Statement of Revenues & Expenditures
For Period Ending November 30, 2019

	Adopted Budget	Prorated Budget 11/30/19	Actual 11/30/19	Variance
<u>Revenues</u>				
Maintenance Assessments	\$808,157	\$382,898	\$382,898	\$0
Golf Course Administrative Services	\$56,280	\$9,380	\$9,380	\$0
Interest Income	\$100	\$17	\$0	(\$17)
Total Revenues	\$864,536	\$392,295	\$392,278	(\$17)
<u>Administrative Expenditures</u>				
Supervisors Fees	\$30,496	\$5,083	\$4,508	\$574
Engineering Fees	\$5,000	\$833	\$480	\$353
Attorney's Fees	\$5,000	\$833	\$2,404	(\$1,570)
Dissemination	\$1,000	\$167	\$167	\$0
Trustee Fees	\$5,600	\$933	\$933	(\$0)
Annual Audit	\$6,500	\$1,083	\$1,083	(\$0)
Collection Agent	\$2,500	\$417	\$417	\$0
Management Fees	\$100,440	\$16,740	\$16,740	\$0
Postage	\$1,500	\$250	\$361	(\$111)
Printing & Binding	\$2,500	\$417	\$304	\$113
Insurance- Liability	\$7,293	\$1,216	\$1,133	\$83
Legal Advertising	\$2,500	\$417	\$0	\$417
Other Current Charges	\$1,500	\$250	\$104	\$146
Office Supplies	\$3,000	\$500	\$41	\$459
Dues & Licenses	\$175	\$29	\$30	(\$1)
Information Technology	\$3,400	\$567	\$567	\$0
Total Administrative	\$178,404	\$29,734	\$29,271	\$463

Viera East
Community Development District
General Fund
Statement of Revenues & Expenditures
For Period Ending November 30, 2019

	Adopted Budget	Prorated Budget 11/30/19	Actual 11/30/19	Variance
<u>Operating Expenditures</u>				
Salaries	\$141,817	\$23,636	\$25,046	(\$1,410)
Administrative Fee	\$1,566	\$261	\$283	(\$22)
FICA Expense	\$10,849	\$1,808	\$1,888	(\$80)
Employee Insurance	\$8,551	\$1,425	\$1,296	\$130
Workers Compensation	\$2,780	\$463	\$683	(\$220)
Unemployment	\$853	\$142	\$0	\$142
Other Contractual	\$7,000	\$1,167	\$1,385	(\$218)
Training	\$500	\$83	\$0	\$83
Uniforms	\$500	\$83	\$0	\$83
Total Operating	\$174,416	\$29,069	\$30,581	(\$1,512)
<u>Maintenance Expenditures</u>				
Canal Maintenance	\$14,000	\$2,333	\$0	\$2,333
Lake Bank Restoration	\$60,000	\$18,045	\$18,045	\$0
Environmental Services	\$20,000	\$3,333	\$2,940	\$393
Water Management System	\$99,000	\$16,500	\$16,146	\$354
Control Burns	\$15,000	\$2,500	\$0	\$2,500
Contingencies	\$5,000	\$833	\$0	\$833
Fire Line Maintenance	\$5,000	\$833	\$0	\$833
Basin Repair	\$4,000	\$667	\$0	\$667
Total Maintenance	\$222,000	\$45,045	\$37,131	\$7,914

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures For Period Ending November 30, 2019

Adopted Budget	Prorated Budget 11/30/19	Actual 11/30/19	Variance
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Grounds Maintenance Expenditures

Salaries	\$154,278	\$25,713	\$23,478	\$2,235
Administrative Fees	\$3,695	\$616	\$629	(\$13)
FICA	\$11,802	\$1,967	\$1,753	\$214
Health Insurance	\$16,867	\$2,811	\$2,485	\$326
Workers Compensation	\$3,024	\$504	\$641	(\$137)
Unemployment	\$2,120	\$353	\$46	\$307
Telephone	\$5,000	\$833	\$966	(\$133)
Utilities	\$5,000	\$833	\$1,144	(\$311)
Property Appraiser	\$1,990	\$1,990	\$1,988	\$3
Insurance	\$1,395	\$233	\$252	(\$20)
Repairs	\$12,000	\$2,000	\$8,568	(\$6,568)
Fuel	\$7,500	\$1,250	\$2,348	(\$1,098)
Park Maintenance	\$3,000	\$500	\$0	\$500
Sidewalk Maintenance	\$5,000	\$5,000	\$11,118	(\$6,118)
Chemicals	\$5,000	\$833	\$642	\$191
Contingencies	\$5,000	\$833	\$0	\$833
Refuse	\$8,000	\$1,333	\$240	\$1,093
Office Supplies	\$750	\$125	\$0	\$125
Uniforms	\$3,000	\$500	\$418	\$82
Fire Alarm System	\$4,000	\$667	\$341	\$326
Rain Bird Pump System	\$27,576	\$4,596	\$4,597	(\$1)
Maintenance Reserve - Transfer Out	\$3,719	\$620	\$620	(\$0)
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$0	\$0

Total Grounds Maintenance	\$289,716	\$54,111	\$62,275	(\$8,164)
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Total Expenditures	\$864,536	\$157,959	\$159,259	(\$1,299)
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Excess Revenue/(Expenditures)	\$0	\$233,020
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Beginning Fund Balance	\$0	\$178,920
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Ending Fund Balance	\$0	\$411,940
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Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2019

	Adopted Budget	Prorated Budget 11/30/19	Actual 11/30/19	Variance
<u>Revenues</u>				
Interest Income	\$2,500	\$417	\$1,060	\$644
Reserve Funding - Transfer In (General)	\$3,719	\$620	\$620	\$0
Reserve Funding - Transfer In (Golf)	\$7,940	\$1,323	\$3,923	\$2,599
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0
Total Revenues	\$14,159	\$2,360	\$5,603	\$3,243
<u>Expenditures</u>				
Capital Outlay	\$100,000	\$90,913	\$90,913	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$90,913	\$90,913	\$0
Excess Revenues/(Expenditures)	(\$110,841)		(\$85,310)	
Beginning Fund Balance	\$283,792		\$349,146	
Ending Fund Balance	\$172,950		\$263,836	

Viera East
Community Development District

Capital Reserve Fund

Capital Outlay Check Register Detail

For Period Ending November 30, 2019

Check Date	Vendor	Detail	Amount
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Capital Outlay

FY2020

11/26/19	Shutts & Bowen LLP	Litigation Services	\$ 53,245.50
11/27/19	Shutts & Bowen LLP	Litigation Services	\$ 35,152.53
11/27/19	Fishkind Litigation Services	Market Stufy For VE	\$ 2,500.00
11/30/19	Regions Bank	Wire Fee	\$ 15.00

Total			\$ 90,913.03
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Viera East
Community Development District
Debt Service Fund
Statement of Revenues & Expenditures
For Period Ending November 30, 2019

	Adopted Budget	Prorated Budget 11/30/19	Actual 11/30/19	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$1,148,079	\$1,148,079	\$0
Interest Income	\$1,500	\$250	\$142	(\$108)
Total Revenues	\$2,424,670	\$1,148,329	\$1,148,221	(\$108)
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$184,719	\$184,719	\$184,719	\$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	\$184,719	\$184,719	\$0
Excess Revenues/(Expenditures)	(\$11,641)		\$963,502	
Beginning Fund Balance	\$466,966		\$459,368	
Ending Fund Balance	\$455,326		\$1,422,871	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending November 30, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,813	2,358	455	5,411	4,671	740
Member Rounds	10,000	647	669	(22)	1,221	1,325	(104)
Comp Rounds	3,000	259	201	58	451	398	54
EZ Links	3,000	245	134	111	402	331	71
GolfNow	2,000	165	134	31	270	265	5
Total Memberships	60	4	-	4	11	60	(49)
<i>Revenue per Round</i>							
Paid Rounds	\$41	\$38	\$51	(\$13)	\$34	\$47	(\$13)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,460,610	\$106,951	\$119,770	(\$12,819)	\$186,670	\$219,822	(\$33,152)
Gift Cards - Sales	\$25,000	\$884	\$2,050	(\$1,166)	\$1,178	\$3,763	(\$2,584)
Gift Cards - Usage	(\$25,000)	(\$1,197)	(\$2,050)	\$853	(\$1,377)	(\$3,763)	\$2,386
Season Advance/Trail Fees	\$210,000	\$16,380	\$17,220	(\$840)	\$32,098	\$31,605	\$493
Associate Memberships	\$42,000	\$3,397	\$3,444	(\$47)	\$6,162	\$6,321	(\$159)
Driving Range	\$80,000	\$4,961	\$6,560	(\$1,599)	\$8,538	\$12,040	(\$3,502)
Golf Lessons	\$2,100	\$175	\$172	\$3	\$350	\$316	\$34
Merchandise Sales	\$115,000	\$8,654	\$9,430	(\$776)	\$15,133	\$17,308	(\$2,175)
Restaurant	\$20,000	\$2,018	\$1,640	\$378	\$3,255	\$3,010	\$245
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$3,755	\$3,753	\$2
Miscellaneous Income	\$15,000	\$2,083	\$1,250	\$834	\$3,284	\$2,499	\$785
Total Revenues	\$1,967,237	\$146,184	\$161,362	(\$15,179)	\$259,046	\$296,673	(\$37,627)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,180	\$1,250	\$69	\$3,328	\$2,499	(\$829)
Telephone/Internet	\$5,500	\$289	\$458	\$169	\$682	\$916	\$234
Postage	\$1,500	\$3,080	\$125	(\$2,955)	\$6,154	\$250	(\$5,904)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$167	\$167
Utilities	\$5,000	\$483	\$417	(\$67)	\$964	\$833	(\$131)
Repairs & Maintenance	\$7,000	\$20	\$583	\$563	\$137	\$1,166	\$1,030
Advertising	\$45,000	\$3,559	\$3,749	\$190	\$5,548	\$7,497	\$1,949
Bank Charges	\$30,500	\$2,301	\$2,541	\$240	\$3,970	\$5,081	\$1,111
Office Supplies	\$4,000	\$258	\$333	\$75	\$479	\$666	\$187
Operating Supplies	\$5,000	\$149	\$417	\$267	\$373	\$833	\$460
Dues, Licenses & Subscriptions	\$8,000	\$0	\$666	\$666	\$150	\$1,333	\$1,183
Drug Testing - All Departments	\$200	\$0	\$17	\$17	\$142	\$33	(\$108)
Training, Education & Employee Relations	\$3,000	\$165	\$250	\$85	\$185	\$500	\$314
Contractual Security	\$3,000	\$246	\$250	\$4	\$246	\$500	\$254
IT Services	\$3,000	\$0	\$250	\$250	\$0	\$500	\$500
Total Golf Course Expenditures	\$136,700	\$11,730	\$11,387	(\$343)	\$22,358	\$22,774	\$416

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending November 30, 2019

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Restaurant Expenditures							
Utilities	\$10,500	\$760	\$702	(\$57)	\$1,535	\$1,391	(\$143)
Pest Control	\$1,200	\$95	\$80	(\$15)	\$190	\$159	(\$31)
Equipment Lease	\$1,100	\$98	\$74	(\$24)	\$196	\$146	(\$50)
Total Restaurant Expenditures	\$12,800	\$953	\$856	(\$96)	\$1,920	\$1,696	(\$224)
Golf Operation Expenditures							
Salaries	\$237,500	\$20,356	\$19,791	(\$565)	\$37,384	\$39,582	\$2,198
Administrative Fee	\$17,793	\$1,918	\$1,483	(\$435)	\$3,638	\$2,965	(\$673)
FICA Expense	\$18,781	\$1,557	\$1,565	\$8	\$2,848	\$3,130	\$282
Health Insurance	\$707	\$54	\$59	\$5	\$100	\$118	\$18
Workers Compensation	\$4,812	\$556	\$401	(\$155)	\$1,060	\$802	(\$258)
Unemployment	\$12,786	\$675	\$1,065	\$391	\$1,323	\$2,131	\$808
Golf Printing	\$2,200	\$402	\$183	(\$219)	\$402	\$367	(\$35)
Utilities	\$22,500	\$1,645	\$1,875	\$230	\$3,285	\$3,750	\$465
Repairs	\$250	\$0	\$21	\$21	\$0	\$42	\$42
Pest Control	\$1,200	\$95	\$100	\$5	\$190	\$200	\$10
Supplies	\$8,000	\$751	\$667	(\$84)	\$1,432	\$1,333	(\$99)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$333	\$333
Fuel	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Cart Lease	\$90,753	\$3,978	\$7,563	\$3,584	\$7,998	\$15,126	\$7,128
Cart Maintenance	\$4,000	\$521	\$333	(\$187)	\$2,229	\$667	(\$1,563)
Driving Range	\$10,000	\$0	\$833	\$833	\$0	\$1,667	\$1,667
Total Golf Operation Expenditures	\$435,282	\$32,508	\$36,273	\$3,764	\$61,889	\$72,545	\$10,656
Merchandise Sales							
Cost of Goods Sold	\$77,000	\$6,230	\$6,417	\$187	\$7,036	\$12,833	\$5,798
Total Merchandise Sales	\$77,000	\$6,230	\$6,417	\$187	\$7,036	\$12,833	\$5,798

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending November 30, 2019

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Golf Course Maintenance							
Salaries	\$470,000	\$38,528	\$39,167	\$638	\$73,499	\$78,333	\$4,835
Administrative Fees	\$11,867	\$958	\$989	\$31	\$1,898	\$1,978	\$80
FICA Expense	\$36,060	\$2,910	\$3,005	\$95	\$5,510	\$6,010	\$500
Employee Insurance	\$58,245	\$4,974	\$4,854	(\$120)	\$7,184	\$9,708	\$2,524
Workers Compensation	\$11,316	\$1,048	\$943	(\$105)	\$2,001	\$1,886	(\$115)
Unemployment	\$7,857	\$178	\$655	\$477	\$306	\$1,310	\$1,003
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$70	\$70
Consulting Fees	\$6,000	\$500	\$500	\$0	\$1,000	\$1,000	\$0
Fire Alarm System	\$4,000	\$171	\$333	\$163	\$341	\$667	\$326
Telephone/Internet	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Utilities/Water	\$26,200	\$2,089	\$2,183	\$94	\$4,529	\$4,367	(\$163)
Repairs	\$48,000	\$3,896	\$4,000	\$104	\$6,617	\$8,000	\$1,383
Fuel & Oil	\$40,000	\$2,413	\$3,333	\$920	\$4,766	\$6,667	\$1,900
Pest Control	\$1,000	\$77	\$83	\$6	\$404	\$167	(\$237)
Irrigation/Drainage	\$30,000	\$1,140	\$2,500	\$1,360	\$2,261	\$5,000	\$2,739
Sand and Topsoil	\$26,500	\$353	\$2,208	\$1,856	\$353	\$4,417	\$4,064
Flower/Mulch	\$7,000	\$95	\$583	\$488	\$773	\$1,167	\$394
Fertilizer	\$139,000	\$4,186	\$11,583	\$7,397	\$2,578	\$23,167	\$20,588
Seed/Sod	\$16,500	\$349	\$1,375	\$1,026	\$349	\$2,750	\$2,401
Trash Removal	\$2,000	\$141	\$167	\$26	\$422	\$333	(\$89)
Contingency	\$6,000	\$0	\$500	\$500	\$0	\$1,000	\$1,000
First Aid	\$600	\$0	\$50	\$50	\$199	\$100	(\$99)
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$167	\$167
Operating Supplies	\$17,500	\$93	\$1,458	\$1,365	\$312	\$2,917	\$2,605
Training	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$167	\$167
Uniforms	\$8,500	\$548	\$708	\$160	\$1,319	\$1,417	\$97
Equipment Rental	\$2,500	\$0	\$208	\$208	\$0	\$417	\$417
Equipment Lease	\$163,000	\$13,645	\$13,583	(\$62)	\$27,290	\$27,167	(\$124)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Total Golf Course Maintenance	\$1,145,065	\$78,292	\$95,422	\$17,130	\$143,911	\$190,844	\$46,933

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending November 30, 2019

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Administrative Expenditures							
Legal Fees	\$1,500	\$0	\$125	\$125	\$304	\$250	(\$54)
Arbitrage	\$600	\$50	\$50	\$0	\$100	\$100	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$167	\$167	\$0
Trustee Fees	\$4,100	\$342	\$342	(\$0)	\$683	\$683	(\$0)
Annual Audit	\$1,500	\$125	\$125	\$0	\$250	\$250	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$9,380	\$9,380	\$0
Insurance	\$70,000	\$5,501	\$5,833	\$333	\$11,002	\$11,667	\$665
Property Taxes	\$10,000	\$571	\$833	\$262	\$571	\$1,667	\$1,096
Total Administrative Expenditures	\$144,980	\$11,362	\$12,082	\$720	\$22,456	\$24,163	\$1,707
Renewal & Replacement	\$7,940	\$2,256	\$662	(\$1,594)	\$3,923	\$1,323	(\$2,599)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$7,940	\$2,256	\$662	(\$1,594)	\$3,923	\$1,323	(\$2,599)
Total Revenues	\$1,967,237	\$146,184	\$161,362	(\$15,179)	\$259,046	\$296,673	(\$37,627)
Total Expenditures	\$1,959,767	\$143,329	\$163,098	\$19,769	\$263,493	\$326,179	\$62,687
Operating Income (Loss)	\$7,470	\$2,854	(\$1,736)	\$4,590	(\$4,446)	(\$29,506)	\$25,060
Non Operating Revenues/(Expenditures)							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$93,059	\$93,059	\$0
Interest Income	\$1,000	\$46	\$83	(\$37)	\$88	\$167	(\$79)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$156,825)	(\$13,069)	(\$13,069)	\$0	(\$26,138)	(\$26,138)	\$0
Principal Expense	(\$410,000)	(\$34,167)	(\$34,167)	(\$0)	(\$68,333)	(\$68,333)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$7,470)	(\$660)	(\$623)	(\$37)	(\$1,324)	(\$1,245)	(\$79)
Change in Net Assets	\$0	\$2,194	(\$2,358)	\$4,553	(\$5,770)	(\$30,751)	\$24,981
Beginning Net Assets	\$0	---	----	----	(\$1,741,323)	----	----
Ending Net Assets	\$0	---	----	----	(\$1,747,093)	----	----

**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	\$382,898	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$382,898
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,690	\$387,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$392,278
<i>Administrative Expenditures</i>													
Supervisors Fees	\$3,588	\$920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,508
Engineering Fees	\$0	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$480
Attorney's Fees	\$2,404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,404
Dissemination	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$933
Annual Audit	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,083
Collection Agent	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Management Fees	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,740
Postage	\$265	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
Printing & Binding	\$82	\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$304
Insurance- Liability	\$566	\$566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$25	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104
Office Supplies	\$21	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
Dues & Licenses	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
Information Technology	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567
Total Administrative	\$16,919	\$12,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,271
<i>Operating Expenditures</i>													
Salaries	\$12,066	\$12,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,046
Administration Fee	\$137	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
FICA Expense	\$903	\$985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,888
Health Insurance	\$424	\$872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,296
Workers Compensation	\$330	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$683
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$667	\$718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,385
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	\$16,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,581

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	\$18,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,045
Environmental Services	\$2,620	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,940
Water Management System	\$8,059	\$8,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,146
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	\$26,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,131
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,474	\$12,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,478
Administrative Fees	\$305	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$629
FICA	\$852	\$901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,753
Health Insurance	\$1,100	\$1,385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,485
Workers Compensation	\$314	\$328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$641
Unemployment	\$22	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
Telephone	\$432	\$535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$966
Utilities	\$628	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,144
Property Appraiser	\$0	\$1,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,988
Insurance- Property	\$126	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$252
Repairs	\$4,835	\$3,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,568
Fuel	\$1,159	\$1,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,348
Park Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Repair	\$0	\$11,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,118
Chemicals	\$435	\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$642
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	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$418
Fire Alarm System	\$171	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341
Rain Blrd Pump System	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,597
Maintenance Reserve- Transfer Out	\$310	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$620
Maintenance Reserve- Transfer Out (PY Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Grounds Maintenance	\$24,933	\$37,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,275
Total Expenditures	\$67,057	\$92,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$159,259
Excess Revenue/(Expenditures)	(\$62,367)	\$295,387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$233,020

**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	2,813	0	0	0	0	0	0	0	0	0	0	5,411
Member Rounds	574	647	0	0	0	0	0	0	0	0	0	0	1,221
Comp Rounds	192	259	0	0	0	0	0	0	0	0	0	0	451
EZ Links	157	245	0	0	0	0	0	0	0	0	0	0	402
GolfNow	105	165	0	0	0	0	0	0	0	0	0	0	270
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
<i>Revenues:</i>													
Greens Fees	\$79,719	\$106,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186,670
Gift Cards - Sales	\$294	\$884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,178
Gift Cards - Usage	(\$179)	(\$1,197)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,377)
Season Advance/Trail Fees	\$15,718	\$16,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,098
Associate Memberships	\$2,765	\$3,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,162
Driving Range	\$3,577	\$4,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,538
Golf Lessons	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
Merchandise Sales	\$6,479	\$8,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,133
Restaurant	\$1,237	\$2,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,255
Special Assessments - Operations	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,755
Miscellaneous Income	\$1,201	\$2,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,284
Total Revenues	\$112,863	\$146,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259,046
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,147	\$1,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,328
Telephone/Internet	\$393	\$289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$682
Postage	\$3,074	\$3,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,154
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$481	\$483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$964
Repairs & Maintenance	\$117	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$137
Advertising	\$1,989	\$3,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,548
Bank Charges	\$1,669	\$2,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,970
Office Supplies	\$221	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$479
Operating Supplies	\$224	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$373
Dues, Licenses & Subscriptions	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Drug Testing - All Departments	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Training, Education & Employee Relations	\$20	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185
Contractual Security	\$0	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$246
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Expenditures	\$10,628	\$11,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,358
<i>Restaurant Expenditures:</i>													
Utilities	\$775	\$760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,535
Pest Control	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
Equipment Lease	\$98	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196
Total Restaurant Expenditures	\$968	\$953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,920

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Operations:</i>													
Salaries	\$17,027	\$20,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,384
Administrative Fee	\$1,720	\$1,918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,638
FICA Expense	\$1,290	\$1,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,848
Health Insurance	\$46	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
Workers Compensation	\$504	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,060
Unemployment	\$649	\$675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,323
Golf Printing	\$0	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$402
Utilities	\$1,640	\$1,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,285
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
Supplies	\$681	\$751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,432
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	\$4,020	\$3,978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,998
Cart Maintenance	\$1,709	\$521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,229
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Operation Expenditures	\$29,381	\$32,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,889
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$806	\$6,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,036
Total Merchandise Sales	\$806	\$6,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,036
<i>Golf Course Maintenance:</i>													
Salaries	\$34,970	\$38,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,499
Administrative Fees	\$940	\$958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,898
FICA Expense	\$2,599	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,510
Employee Insurance	\$2,209	\$4,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,184
Workers Compensation	\$953	\$1,048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,001
Unemployment	\$129	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$306
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
Fire Alarm System	\$171	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,440	\$2,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,529
Repairs	\$2,721	\$3,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,617
Fuel & Oil	\$2,353	\$2,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,766
Pest Control	\$327	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$404
Irrigation/Drainage	\$1,120	\$1,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,261
Sand and Topsoil	\$0	\$353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$353
Flower/Mulch	\$678	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$773
Fertilizer	(\$1,608)	\$4,186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,578
Seed/Sod	\$0	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$349
Trash Removal	\$282	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$422
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	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$312
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	\$548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,319
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$13,645	\$13,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,290
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$65,619	\$78,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143,911

**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	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
Dissemination	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$342	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$683
Annual Audit	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Insurance	\$5,501	\$5,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,002
Property Taxes	\$0	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571
Total Administrative Expenditures	\$11,095	\$11,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,456
<u>Reserves:</u>													
Renewal & Replacement	\$1,667	\$2,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,923
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,667	\$2,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,923
Total Revenues	\$112,863	\$146,184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259,046
Total Expenditures	\$120,163	\$143,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$263,493
Operating Income (Loss)	(\$7,301)	\$2,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,446)
<u>Non Operating Revenues/(Expenditures):</u>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,059
Interest Income	\$42	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$13,069)	(\$13,069)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$26,138)
Principal Expense	(\$34,167)	(\$34,167)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$68,333)
Total Non Operating Revenues/(Expenditures)	(\$664)	(\$660)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,324)
Net Non Operating Income / (Loss)	(\$7,965)	\$2,194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,770)

Viera East
Community Development District

ProShop
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$6,479	\$8,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,133
Total Revenues	\$6,479	\$8,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,133
<i>Expenditures</i>													
Cost of Goods Sold	\$806	\$6,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,036
Total Expenditures	\$806	\$6,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,036
Operating Income (Loss)	\$5,673	\$2,424	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,097

Viera East
Community Development District
Long Term Debt Report

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

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

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,202
 Bonds outstanding - 9/30/2016	 \$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
 Current Bonds Outstanding	 \$3,305,000

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

[illegible]

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 1,148,079	\$ (41,346)	\$ 1,189,425	\$ 1,275,091
General Fund	\$ 808,157	21.20%	\$ 382,898	\$ (382,898)	\$ -	\$ 425,259
Recreation Fund	\$ 580,882	15.24%	\$ 275,217	\$ (9,911)	\$ 265,306	\$ 305,665
	\$ 3,812,209	100.00%	\$ 1,806,195	\$ (434,156)	\$ 1,454,731	\$ 2,006,014

Percentage Collected	47.38%
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Viera East
Community Development District
Golf Course/Recreation Fund- Operations
Prior Month/Year Comparison

	Actuals			Year to Date		
	11/30/18	11/30/19	Variance	11/30/18	11/30/19	Variance
<i>Revenues:</i>						
Greens Fees	\$111,965	\$ 106,951	\$ (5,014)	\$208,043	\$ 186,670	\$ (21,373)
Gift Cards - Sales	\$1,251	\$ 884	\$ (366)	\$1,993	\$ 1,178	\$ (815)
Gift Cards - Usage	(\$489)	\$ (1,197)	\$ (708)	(\$1,451)	\$ (1,377)	\$ 75
Season Advance/Trail Fees	\$19,567	\$ 16,380	\$ (3,188)	\$34,995	\$ 32,098	\$ (2,897)
Associate Memberships	\$3,397	\$ 3,397	\$ -	\$6,873	\$ 6,162	\$ (711)
Driving Range	\$5,514	\$ 4,961	\$ (552)	\$10,623	\$ 8,538	\$ (2,085)
Golf Lessons	\$175	\$ 175	\$ -	\$350	\$ 350	\$ -
Merchandise Sales	\$9,648	\$ 8,654	\$ (994)	\$19,208	\$ 15,133	\$ (4,076)
Restaurant	\$2,185	\$ 2,018	\$ (166)	\$4,074	\$ 3,255	\$ (818)
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$3,755	\$ 3,755	\$ -
Miscellaneous Income	\$1,103	\$ 2,083	\$ 980	\$2,072	\$ 3,284	\$ 1,212
Total Revenues	\$ 156,193	\$ 146,184	\$ (10,009)	\$ 290,534	\$ 259,046	\$ (31,488)
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 10,818	\$ 11,730	\$ (912)	\$ 22,216	\$ 22,358	\$ (141)
Restaurant	\$ 908	\$ 953	\$ (45)	\$ 1,865	\$ 1,920	\$ (56)
Golf Operations	\$ 26,655	\$ 32,508	\$ (5,853)	\$ 55,693	\$ 61,889	\$ (6,196)
Merchandise Sales	\$ 5,700	\$ 6,230	\$ (530)	\$ 13,559	\$ 7,036	\$ 6,524
Golf Course Maintenance	\$ 81,632	\$ 78,292	\$ 3,340	\$ 170,569	\$ 143,911	\$ 26,658
Administrative	\$ 11,252	\$ 11,362	\$ (110)	\$ 22,504	\$ 22,456	\$ 47
Reserves	\$ 2,687	\$ 2,256	\$ 431	\$ 4,507	\$ 3,923	\$ 585
Total Expenditures	\$ 139,651	\$ 143,329	\$ (3,679)	\$ 290,913	\$ 263,493	\$ 27,420
Operating Income/(Loss)	\$ 16,542	\$ 2,854	\$ (13,688)	\$ (379)	\$ (4,446)	\$ (4,067)

Viera East Cash Flow Analysis FY 2020

<u>I. Cash Flows:</u>			Actuals		Projections									
	October	November	December	January	February	March	April	May	June	July	August	September	Totals	
Starting Funds														
Carry Forward	\$ 70,203	\$ 62,902	\$ 64,686	\$ 33,566	\$ 21,572	\$ 47,057	\$ 105,771	\$ 196,555	\$ 234,984	\$ 237,991	\$ 228,495	\$ 191,952		
Revenues														
Golf Course	\$ 112,863	\$ 145,113	\$ 131,978	\$ 151,231	\$ 188,958	\$ 222,407	\$ 254,689	\$ 201,988	\$ 166,205	\$ 153,759	\$ 126,533	\$ 139,952	\$ 1,995,677	
Course Operations	\$ 111,625	\$ 143,095	\$ 130,640	\$ 149,695	\$ 187,034	\$ 220,139	\$ 252,089	\$ 199,930	\$ 164,515	\$ 152,197	\$ 125,251	\$ 138,532	\$ 1,974,744	
Restaurant	\$ 1,237	\$ 2,018	\$ 1,338	\$ 1,536	\$ 1,924	\$ 2,268	\$ 2,600	\$ 2,058	\$ 1,690	\$ 1,562	\$ 1,282	\$ 1,420	\$ 20,933	
Total All Cash	\$ 183,065	\$ 208,015	\$ 196,664	\$ 184,797	\$ 210,531	\$ 269,465	\$ 360,461	\$ 398,543	\$ 401,189	\$ 391,750	\$ 355,028	\$ 331,904	\$ 1,995,677	
Expenses														
Golf Course	\$ 120,163	\$ 143,329	\$ 163,098	\$ 163,225	\$ 163,473	\$ 163,693	\$ 163,906	\$ 163,559	\$ 163,198	\$ 163,255	\$ 163,076	\$ 163,164	\$ 1,897,140	
Course Operations	\$ 119,195	\$ 142,377	\$ 162,242	\$ 162,242	\$ 162,242	\$ 162,242	\$ 162,242	\$ 162,242	\$ 162,117	\$ 162,255	\$ 162,255	\$ 162,255	\$ 1,883,906	
Restaurant	\$ 968	\$ 953	\$ 856	\$ 983	\$ 1,231	\$ 1,452	\$ 1,664	\$ 1,317	\$ 1,082	\$ 1,000	\$ 820	\$ 909	\$ 13,234	
Cash Less Expenses	\$ 62,902	\$ 64,686	\$ 33,566	\$ 21,572	\$ 47,057	\$ 105,771	\$ 196,555	\$ 234,984	\$ 237,991	\$ 228,495	\$ 191,952	\$ 168,740		
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**Viera East
Community Development District
Detailed Rounds of Golf Report
Nov-19**

					PY - PREVIOUS YEAR			
<u>Rounds of Golf</u>					PY	PY	Vs. PY	Vs. PY
	Monthly		Year to Date		Monthly	Year to Date	Monthly	Year to Date
<u>Paid Rounds</u>								
Rounds of Golf- Associate Member	497	12%	985	13%	599	1,135	(102)	(150)
Rounds of Golf- CDD Resident	791	19%	1,532	20%	836	1,573	(45)	(41)
Rounds of Golf - Public	1,592	39%	3,039	39%	1,553	3,197	39	(158)
Rounds of Golf - Golf Now / EZ Links	162	4%	251	3%	307	538	(145)	(287)
Rounds of Golf- Tournaments	-	0%	-	0%	141	253	(141)	(253)
Rounds of Golf- Misc	-	0%	-	0%	0	0	0	0
Rain Check Issued	(75)	-2%	(159)	-2%	(85)	(127)	10	(32)
Total Paid Rounds	2,967		5,648		3,351	6,569	(384)	(921)
<u>Member Rounds</u>								
Rounds of Golf - Members	619	15%	1,192	15%	644	1,238	(25)	(46)
Total Member Rounds	619		1,192		644	1,238	(25)	(46)
<u>Comp Rounds</u>								
Rounds of Golf- Staff/Comp	152	4%	289	4%	124	250	28	39
Rounds of Golf- Other Comp	115	3%	171	2%	165	290	(50)	(119)
Total Comp Rounds	267		460		289	540	(22)	(80)
EZ Links/Golf Now	248	6%	421	5%	277	520		
TOTAL ROUNDS OF GOLF	4,101	100%	7,721	100%	4,561	8,867	(460)	(1,146)

<u>Revenues</u>					PY	PY	Vs. PY	Vs. PY
	Monthly		Year to Date		Monthly	Year to Date	Monthly	Year to Date
<u>Greens Fee Revenue</u>								
Rounds of Golf- Associate Member	\$20,477	19%	\$37,897	20%	\$21,498	\$38,711	(\$1,021)	(\$814)
Rounds of Golf- CDD Resident	\$27,493	25%	\$50,355	27%	\$24,256	\$43,742	\$3,237	\$6,613
Rounds of Golf - Public	\$55,389	51%	\$93,716	50%	\$50,417	\$98,831	\$4,972	(\$5,115)
Rounds of Golf - Golf Now / EZ Links	\$6,894	6%	\$9,999	5%	\$11,986	\$20,233	(\$5,092)	(\$10,234)
Rounds of Golf- Tournaments	\$0	0%	\$0	0%	\$5,713	\$8,813	(\$5,713)	(\$8,813)
Rounds of Golf- Misc	\$0	0%	\$0	0%	\$0	\$0	\$0	\$0
Rain Check Issued	(\$1,726)	-2%	(\$3,347)	-2%	(\$1,824)	(\$2,580)	\$98	(\$767)
TOTAL GREENS FEE REVENUE	\$108,527	100%	\$188,620	100%	\$112,046	\$207,750	(\$3,519)	(\$19,130)

<u>Average \$ per Round of Golf</u>					PY	PY	Vs. PY	Vs. PY
	Monthly		Year to Date		Monthly	Year to Date	Monthly	Year to Date
<u>Average \$ per round of Golf</u>								
Rounds of Golf- Associate Member	\$41.20 #		\$38.47		\$35.89	\$34.11	\$5.31	\$4.37
Rounds of Golf- CDD Resident	\$34.76		\$32.87		\$29.01	\$27.81	\$5.74	\$5.06
Rounds of Golf - Public	\$34.79		\$30.84		\$32.46	\$30.91	\$2.33	(\$0.08)
Rounds of Golf - Golf Now / EZ Links	\$42.56		\$39.84		\$39.04	\$37.61	\$3.51	\$2.23
Rounds of Golf- Tournaments	#DIV/0!		#DIV/0!		\$40.52	\$34.83	#DIV/0!	#DIV/0!
Rounds of Golf- Misc	\$0.00		\$0.00		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Rain Check Issued	\$23.01		\$21.05		\$21.46	\$20.31	\$1.55	\$0.74
TOTAL - Average \$ per round of Golf	\$36.58		\$33.40		\$33.44	\$31.63	\$3.14	\$1.77

					PY	PY	Vs. PY	Vs. PY
	Monthly		Year to Date		Monthly	Year to Date	Monthly	Year to Date
Membership Revenue	\$16,379		\$32,097		\$18,292	\$34,994	(\$1,913)	(\$2,897)
Average \$ per round of Golf	\$26.46		\$26.93		\$28.40	\$28.27	(\$1.94)	(\$1.34)