

*Viera East Community
Development District*

Agenda

February 26, 2020

AGENDA

Viera East

Community Development District

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

February 19, 2020

Board of Supervisors
Viera East Community
Development District

Dear Board Members:

The Board of Supervisors of the Viera East Community Development District will meet **Wednesday, February 26, 2020 at 2:00 p.m. in the Multi-Purpose Room, Faith Lutheran Church, 5550 Faith Drive, Viera, FL.** Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the January 8, 2020 and January 22, 2020 Meetings
4. Consideration of First Amendment to Employment Agreement
5. Staff Reports
 - A. General Manager's Report
 - B. Attorney
6. Treasurer's Report – Consideration of Financial Statements
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statement
7. Supervisor's Requests
8. Recess Board of Supervisors Meeting
 - Attorney-Client Session #1*
 - A. Roll Call
 - B. Attorney-Client Session
 - C. Adjournment
 - Attorney-Client Session #2*
 - A. Roll Call
 - B. Attorney-Client Session
 - C. Adjournment
9. Reconvene Board of Supervisors Meeting
10. 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 January 8, 2020 and January 22, 2020 meetings. The minutes are enclosed for your review.

The fourth order of business is consideration of first amendment to employment agreement. A copy of the agreement is enclosed for your review.

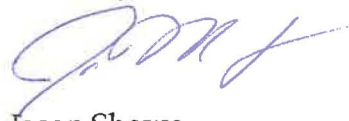
The fifth order of business is the Staff Reports. Section A is the General Manager's Report.

The sixth 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 eighth order of business recesses the Board of Supervisors meeting to begin the shade sessions.

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Showe', is written over a faint, larger signature.

Jason Showe
District Manager

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

MINUTES

MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on Wednesday, January 8, 2020 at 3:00 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
Jack McElroy	Shutts & Bowen
Tim Melloh	General Manager
Bonnie Mitcheltree	Resident
Bill Burgess	Resident
Peter Carnesale	Resident
Tony Volpe	Resident

FIRST ORDER OF BUSINESS

Roll Call

Mr. McCarthy called the meeting to order at 3:00 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. McCarthy: Would anyone like to speak? Please identify yourself and subdivision. You have three minutes and Jason will give you a 30 second warning.

Tony Volpe, IRCC: I want to share a couple of things. The first is that I was in Woodside Park yesterday which has a big open field. I don't know if we are planning of putting anything there but if you do, I would consider the operation and maintenance (O&M) costs before you do. One of the things that you can do is to put in very low maintenance materials. Soccer and lacrosse players can interchangeably use the same fields with some minor differences, but most importantly it's a revenue stream. Kids like coming down here to have lacrosse and soccer

tournaments. Little kids like to run around that field. People come from out of state to have lacrosse tournaments. They stay at the hotel on N. Wickham Road and I-95. So I welcome that because it's a revenue stream that paid for that park. Secondly, I wanted to comment about court yesterday. I know that you are disappointed that it didn't end up concluding yesterday for some very good reasons; however, I think that's positive. The reason why I think it's positive is it is to your advantage. Give this side the opportunity so that when you walk away and the decision is in your favor you don't have people saying, "Hey, give it a chance" or something like that. In addition, I think the Judge made the right decision because he doesn't want to make a decision on administrative issues, so at the end of this there will be a decision that nobody can dispute. Good luck. Thank you.

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

THIRD ORDER OF BUSINESS

Recess Board of Supervisors Meeting

The meeting was recessed for the Attorney-Client Session.

Attorney-Client Session #1

A. Roll Call

Mr. McCarthy called the Attorney-Client Session to order at 3:06 p.m. All Supervisors were present.

B. Attorney-Client Session

Mr. McCarthy: We are now going into the Attorney-Client Session to discuss the litigation titled, "Robert Dale and All, versus Viera East CDD, Case #2019CA041770." It is estimated that the Attorney-Client Session will last 30 minutes. Those in the session will be Paul McCarthy, David Bedwell, William Oakley, Jo Walsh, Melinda Thomsen, Jason Showe, Jack McElroy and a court reporter. Pursuant to Section 286.0018 of the Florida Statutes, all others shall be excluded. Upon conclusion of the Attorney-Client Session, we shall open the public meeting and I shall announce the termination of the Attorney-Client Session.

C. Adjournment

The Attorney-Client Session was adjourned.

Attorney-Client Session #2

A. Roll Call

Mr. McCarthy called the Attorney-Client Session to order at 3:36 p.m. All Supervisors were present.

B. Attorney-Client Session

Mr. McCarthy: We are now going into the Attorney-Client Session to discuss the litigation titled, "OSM-1 LLC., versus Viera East CDD, Case #05219CA057538." It is estimated that the Attorney-Client Session will last 30 minutes. Those in the session will be Paul McCarthy, David Bedwell, William Oakley, Jo Walsh, Melinda Thomsen, Jason Showe, Jack McElroy and a court reporter. Pursuant to Section 286.0018 of the Florida Statutes, all others shall be excluded. Upon conclusion of the Attorney-Client Session, we shall open the public meeting and I shall announce the termination of the Attorney-Client Session.

C. Adjournment

The Attorney-Client Session was adjourned.

FOURTH ORDER OF BUSINESS

Reconvene Board of Supervisors Meeting

Mr. McCarthy reconvened the Board of Supervisors meeting at 4:10 p.m.

Mr. Showe: The next step is to set up new shade meetings. Looking at your calendar, the next workshop for February is February 12th. Is there any reason, Jack, to hold it sooner?

Ms. Thomsen: Don't we meet every other month?

Mr. Showe: The next Board meeting is on January 22nd.

Mr. McElroy: I think you want to have it before the February 7th meeting.

Mr. McCarthy: So January 22nd, Jason?

Mr. Showe: Is two weeks enough time?

Mr. McElroy: If we are going to have anything, we should know in two weeks. If you are able to resolve the matter, then you want to vote on that, so I don't have to prepare for and go to that hearing.

Mr. Oakley: So have it on January 22nd?

Mr. Showe: I'm just making sure that we have enough time to advertise. We would like to get the ads to the newspaper, in the next day or two, but we should be okay.

Ms. Walsh: So we are having two shade sessions.

Mr. Showe: Yes. Do we want to have it at 3:00 p.m. again, so we can conduct the regular Board meeting at 2:00 p.m.?

Mr. Bedwell: I guess.

Mr. Showe: Then we need a motion to approve those shade sessions.

On MOTION by Ms. Walsh seconded by Mr. Bedwell with all in favor scheduling an Attorney-Client Session on January 22, 2020 at 3:00 p.m. at this location was approved.

FIFTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on Thursday, January 22, 2020 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
Peter Carnesale	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?

Tony Volpe, IRCC: Thank you for the opportunity. I wanted to briefly cover some items. I talked to you in the past about the budget. I see some redline items. I was trying to find out how much money was being spent defending the bond, but I can't find it. Maybe somebody can help me after the meeting. One thing that really stood out to me was there was a negative variance of \$78,000 in total revenues, which is an accumulation of many redlined items. I'm concerned about that, but now you are considering a bond. I don't know what records you have of who is supporting that bond in a population of 11,000 residents in the CDD, but the majority of people at the open forums voiced their opinion that they are not interested in it. More importantly, you

need to focus on reducing expenses and increasing revenue. I shared with you revenue potentials at the last meeting. If you increase revenue, you have extra money to do things you might want to do, as opposed to buying a bond, which is borrowing money. Borrowing money has to be paid back. There are people here that aren't interested in that program as it's presented, and inaccuracies or lack of balance between the communities and the people. So my recommendation and my request is that you focus on reducing expenses and increasing revenue. Thank you.

Mr. Showe: I will meet with you after the meeting to answer your questions.

Resident (Tony Volpe, IRCC): I'm not aware of any year where we lost money.

Mr. Showe: If I recall, because we transferred more money than was in the budget, it shows as a negative expense but it's actually putting more money into capital reserves.

Mr. Bedwell: He was talking about revenue.

Mr. McCarthy: Is anyone else interested in speaking? Hearing none,

THIRD ORDER OF BUSINESS

Approval of Minutes of the December 19, 2019 Meeting

Mr. Showe: We received a correction to the minutes on Page 3. Are there any other changes or corrections? Hearing none,

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor the minutes of the December 19, 2019 meeting were approved as amended.

FOURTH ORDER OF BUSINESS

Consideration of Proposal for Bulkhead Repair

Mr. Showe: We distributed a proposal that we just received from Dewberry to provide oversight on the bulkhead repair, from start to finish, in the amount of \$21,000. It's important to note that the proposal is based on an estimate for time and materials, but they are only going to bill for actual time and materials spent, so it could be less than that. Typically it is.

Mr. Oakley: Will it be more?

Mr. Showe: No. This is a not-to-exceed amount.

Mr. Oakley: So this is the maximum work?

Mr. Showe: Correct.

Ms. Thomsen: Is that \$21,000 per bulkhead?

Mr. Showe: No, for the entire program.

Mr. McCarthy: The engineering program.

Mr. Showe: I can walk you through what their process is. Under the scope of work, they are going to do data collections, look at all of the bulkheads and determine the best way to repair and rebuild those. They will work with Tim to make sure that he is good with their recommendations. It is essentially like building a custom house. They are going to prepare the plans for the project, send those plans out in a form that everyone can bid on, so they are bidding on the exact same thing. They are then going to look at all of the bids and make a recommendation based on their expertise in the field of how they would rank the bids. Ultimately, the Board will make that selection. They also have in there, "Construction." That is when they are building it. After the contract has been approved, they will come out to inspect to make sure it's being built properly. They also have as-builts, closeouts and final certifications. If monies are spent from the bonds, they are going to have to do that anyway because they have to certify that the work was done in accordance for the Trustee.

Mr. Oakley: Does this work require building permits?

Mr. Showe: I'm sure it will.

Mr. Oakley: Does it include the cost of the building permits?

Mr. Showe: Yes. It includes everything. This is their entire scope of work for all of the bulkheads.

Mr. Oakley: Which covers the permits.

Mr. Showe: Yes.

Ms. Walsh: Do we have any idea how many companies in the area may be available to bid on this?

Mr. Showe: I don't know at this point. Bill, just to clarify, they will obtain whatever permits are needed. This probably doesn't include the permit fees. Those typically go with the construction itself.

Mr. Oakley: The contractor normally gets the permits.

Mr. Showe: Right. This wouldn't include the cost of the permits, but whatever work they would need to do to coordinate with selecting the contractor, getting it to the county and getting all of the proper permits pulled.

Mr. McCarthy: As I remember, Tim, a company estimated approximately \$330,000 to do it and we allocated \$380,000, I think.

Mr. Melloh: \$375,000 or \$380,000.

Mr. Showe: I will also note that they are not going to send an invoice for \$21,000 upfront. It's going to be billed as the project proceeds. Those invoices will be separated, specific to this project so we will have that tracking backwards to know just what their work effort was specifically for this project. It's kind of a separate work authorization.

Ms. Thomsen: What is the timing on this?

Mr. Showe: If the Board approves it, based on what I heard from the Board in the past, it would be our intent to engage them to at least do the data collection in the contract documents. We can discuss the timing on the bidding later, because it's at least a 30-day process to get the bids out on the street. You have to publish it in the newspaper and there must be sufficient time for them to answer. It will probably take them some time to get the documents together in biddable form.

Ms. Thomsen: Do we have the money to take care of that part of it?

Mr. Showe: Yes. There is engineering money that hasn't been used this fiscal year.

Mr. Oakley: Jason, just so the audience understands, this is not something that we said, "Gee I wish we had new bulkheads." We must repair the bulkheads because several things are starting to collapse. We had a couple of people fall into holes. They are giving way in areas, so it's something that we must do sooner, rather than later.

Mr. Bedwell: Tim, if we did nothing and one of those green bulkheads collapsed and we lose the dirt and the green, what would it cost to rebuild it?

Mr. Melloh: \$100,000, easily.

Mr. Bedwell: So we are trying to prevent spending \$100,000.

Mr. Melloh: You would have lost revenue.

Mr. McCarthy: There is tremendous potential liability there with an accident. What I'm concerned about is the worst-case scenario. If this injunction goes on for six months or nine months, where does that leave us?

Mr. Showe: Long-term, it's been the Board's intent, from what I've heard, whether or not we issue the bonds, this project needs to be completed in one manor or another. That's why we brought this to the Board now. They could at least have the documents ready. Whenever the

financing method is ready, you can issue the bonds and get a contract in place, but you can't do any of that until you do some of the background work that this proposal covers.

Mr. McCarthy: The other thing is, if it were tied up with that and they continued to deteriorate, we might have to do a special assessment.

Mr. Showe: Correct.

Mr. McCarthy: Now help me with the special assessment. Is that something that has to be paid in full within 12 months of completion?

Mr. Showe: You are essentially adjusting your General Fund so it would be money that goes into your account and you would spend it like any other General Fund expense.

Mr. Bedwell: If you don't change it, it's the same as next year. Like we did the 50/50.

Mr. Showe: Correct.

Mr. McCarthy: Alright. So do we want to vote on this?

Mr. Showe: It would be my recommendation to approve Work Authorization 2020-1 from Dewberry.

On MOTION by Mr. Oakley seconded by Mr. Bedwell with all in favor Work Authorization 2020-1 from Dewberry in an amount not-to-exceed \$21,000 was approved.

Mr. McCarthy: They will not proceed until we see where we are going.

Mr. Showe: I will get them started on at least the data collection and getting the documents ready. Then we can determine when you want to get those documents out.

Mr. McCarthy: That's appropriate.

Mr. Showe: Those won't change, I don't believe, so they will have to do the background work and come up with a method. At the point we decide to issue the bids, is when things will change.

Mr. Bedwell: As they do the work, are they going to bill us monthly?

Mr. Showe: Correct. They will bill in increments.

Mr. Bedwell: Are we paying for that out of the Capital Reserve or General Fund?

Mr. Showe: The General Fund.

Mr. McCarthy: We have to be proactive because that's a disaster waiting to happen.

Mr. Oakley: So they will have actual documents or drawings and things of that nature.

Mr. Showe: Correct.

Mr. Oakley: I would like to see them.

Mr. Showe: We will provide that all to the Board. We want you guys to approve the documents before they go out for bid.

Mr. Oakley: Give them to me ahead of time.

Mr. Showe: Absolutely.

Mr. Oakley: Thank you.

Ms. Walsh: Will the attorneys look it over?

Mr. Showe: Yes. The lawyers will be involved in drafting the contracts.

FIFTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. Melloh: I don't have a lot to report. The golf course is in great shape. Staff is out there doing their jobs very well. The overseeding is in excellent condition. Of course, the one thing that is problematic is the weather, like today, we made \$0. You have the Rounds and Revenue Report. You can see on the good days, we are generating revenue well above what is budgeted, but we've had four cold days. On Martin Luther King Day, we generated \$6,000 in revenue.

Ms. Thomsen: That's wonderful.

Mr. Melloh: That's what we normally make in March. So we are doing well and have a good opportunity to exceed budget, if we have good weather at the end of the month.

Mr. McCarthy: Tim, one of the things that I'm happy with is that rounds and revenue were \$42.31. That's above the budgeted amount.

Mr. Melloh: It's not only above budget, but it's \$4.50 above what we did last year. If you remember, we had a rate increase and people aren't shy paying it. It's not a problem. That's why if we can get some good weather, we can make some really good revenue. Does anyone have any questions on the operation?

Mr. Bedwell: The weather is hit or miss.

Ms. Walsh: Is this cold weather going to brown our greens?

Mr. Melloh: It will turn off color. When I was in Tallahassee at Florida State University, it got so cold that the greens would actually turn purple. That's because of frost, but they were

the best putting greens that you ever wanted to play. The greens up there were designed to handle cold temperatures.

Ms. Walsh: It's probably not a bad thing to give it a cold shot here and there.

Mr. Melloh: Cold weather is good to knock out the weeds.

Ms. Thomsen: So despite the fact that we don't like what it does to the budget, it does do some good things for the condition of the golf course.

Mr. Melloh: You can save a little bit in chemicals and spraying, but that's the life of a golf course. We have had a tremendous amount of people coming through playing the golf course, loving the golf course and coming back.

Ms. Walsh: Are we getting any feedback about the new golf carts?

Mr. Melloh: Everybody loves the new golf carts.

Ms. Walsh: Do our guys in the cart barn like working with them?

Mr. Melloh: Yes. They don't have to put water in the batteries. That's one good thing.

Ms. Walsh: That's a time saver.

Mr. Melloh: They do a great job. Everybody that works over there has a great work ethic, including cart barn staff. They are great people and have a great work ethic.

Mr. Bedwell: The staff is great. I drove up to Publix this morning at 7:30 a.m. and saw Scott our Superintendent in his golf cart. He had been out on the golf course.

Mr. Melloh: Maintenance staff gets there at 5:30 a.m.

Mr. Bedwell: They were mowing.

Mr. Melloh: Anyway that's the end of my report, unless anyone has any questions.

B. Attorney

Mr. Showe: I can update the Board. At this stage, there are really no updates that would be substantial for any type of Shade Session, so I requested that District Counsel not attend today's meeting to save some money. If the Board is amenable, we would like to have you reschedule the already approved Shade Session to February 12th, which is your next workshop. Since that falls after the hearing date, we expect to have some updates at that point.

Mr. McCarthy: Are there any questions?

Mr. Melloh: I have one question. Our Reserve Fund isn't that large and our attorney fees are going to continue to go up and up. So is there any thought of doing an assessment, because by and large, that was brought up by the residents and this is their facility.

Mr. Bedwell: We can't deplete the Reserve Fund. There would have to be an assessment increase.

Mr. Melloh: That's what I'm saying. At some point in time, the reserve has to be paid.

Mr. Bedwell: There will be another meeting with a room full of people.

Mr. McCarthy: What are your thoughts on that?

Mr. Showe: At this stage, we are just going to monitor it. We are hoping at some point, if we are able to close the bonds that we can pay the lawyers out of the bond proceeds. If that does not occur or something else happens, we are going to have to make some other arrangements in terms of maybe an assessment increase to replenish reserves or some other method to recoup that based on the Board's needs at that time. I don't know that we are prepared at this time.

Mr. Melloh: I was just wondering what you thought about it.

Mr. Showe: I'm keeping an eye on it.

Mr. Melloh: The meter is running.

Mr. Showe: Correct.

Mr. Bedwell: Jason, when there's an assessment increase, do we have to advertise?

Mr. Showe: You must send out mailed notices to each homeowner. There is a notice that goes into the paper.

Mr. Bedwell: Do you have to indicate this as a one year or recurring event?

Mr. Showe: With an assessment increase, you never indicate one way or another. It is simply an assessment increase. Future Boards could lower it, but you can't encumber future Boards. So you wouldn't want to say that this is a one-time assessment increase, because a future Board may not choose to do that.

Mr. Bedwell: I'm just trying to find out how it is supposed to be worded.

Ms. Walsh: The only way it will be something like that is if it was a special assessment.

Mr. Showe: Correct.

Ms. Walsh: Then it would have to be a one-time hit.

Mr. Showe: It depends on how they do it. I don't know that I would ever recommend you limit your flexibility.

Mr. Bedwell: We have the word, “Special” now in there now.

Mr. Showe: Correct. That’s what I mean. Under statutory definitions it’s a special assessment.

Mr. Bedwell: Thank you. We can wait until February 12th to evaluate the situation and discuss it at the Shade Session.

Mr. Showe: So we need a motion to reschedule the previously approved Shade Session.

On MOTION by Ms. Thomsen seconded by Ms. Walsh with all in favor rescheduling the Attorney-Client Session from January 22, 2020 to February 12, 2020 at 3:00 p.m. at this location was approved.

Mr. Bedwell: Is this where you schedule them to come in at 3:00 p.m.?

Mr. Showe: For that one, they will come at 3:00 p.m., because we have a workshop and those typically run an hour. So I don’t want to interrupt that. If you have any specific questions in advance, let me know.

Mr. McCarthy: I recommend strongly that each Board Member come up with questions within the next couple of weeks for our attorneys. Let’s get as much information out of them as we can. Let’s make sure that we are really focused on that. We are focused most of the time, but we have to get some more information from our attorneys.

Mr. Oakley: Paul, I would just like to add that whenever I had any questions, I always called Jason first, because a lot of times he will have the answers. That way, we don’t have to get a hold of the attorney. The clock is running so I suggest we send any questions to Jason first and let him answer them. That way we don’t have to go to the attorney.

Mr. McCarthy: I’m not speaking for anyone else, but I’ve run things by Jason, and he can’t answer them. These are questions that I specifically have for the attorney.

Mr. Oakley: Okay.

Mr. McCarthy: To your point, it’s fine to run it by Jason. I think that’s a good idea.

Mr. Showe: I can help with questions, but if you have questions for the attorneys and you don’t want to call them, I talk to them once or twice a week anyway. I have just been jotting those questions down so that when I’m interacting with them, I try to be as efficient as I can with the invoices.

Mr. McCarthy: Do you have anything else?

Mr. Showe: Nothing else.

SIXTH ORDER OF BUSINESS

Treasurer's Report – Consideration of Financial Statements

A. Approval of Check Register

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor Checks #3801 through #3816 from the General Fund in the amount of \$5,259.93 were approved.

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

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor Checks #27363 through #27427 from the Golf Course Fund in the amount of \$108,778.96 were approved.

Ms. Walsh: That concludes my report.

Mr. McCarthy: Thank you, Jo.

B. Balance Sheet and Income Statement

No action was required by the Board.

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

Mr. McCarthy: David?

Mr. Bedwell: Nothing.

Mr. McCarthy: Melinda?

Ms. Thomsen: Nothing.

Mr. McCarthy: Bill?

Mr. Oakley: Yes. I took the liberty and I've been working with Tim on something Tony brought up two meetings ago about a dog park. Since we didn't have any official commitment from an architect and things of that nature, Tony and I went down there and measured it. I came up with a proposal. Jason will be sending all of you a copy of it.

Mr. Melloh: Bill, we have a conceptual design.

Mr. Oakley: Do you have the sizes of the fences and the location?

Mr. Melloh: Conceptual designs do not include sizes.

Mr. Oakley: I put everything together; the accessories that were needed for the park; water fountain, trash can, poop dispenser, maintenance gate (so the lawn people could get in to mow), benches with covers, toys and a fire hydrant. I wanted that, but I don't know why, something to do with dogs and fire hydrants. We can buy one of the plastic ones or get a city to donate an old one. Why are you smiling Jason?

Mr. Showe: We just have to be careful and make sure that our insurance is okay with an actual metal fire hydrant, as opposed to one with dog playground material, but that's for a future discussion.

Mr. Oakley: For the signs and rule information, I have taken photographs, which I included in my report. This is just my conception on where the entrance could be, such as off of a parking lot that is already paved and has an access ramp. I'm already thinking about saving concrete money. One thing that I would like to do, is to make it a handicap accessible dog park, so there would be pavement and concrete in the entranceway up to where the benches are. I don't remember going into any dog parks, other than maybe the one in Pompano that actually has a concrete path for handicap accessible people. I also included in my report, a drawing with sizes and locations. The lot that it goes on is approximately a half acre. This drawing will encompass about a third of an acre. The way it's drawn now, we can probably squeeze a little more area out of it. We could have one side for big dogs and another side for little dogs. I read some information on dog parks and one thing that the Board and I want to consider is putting this out to the community to get input from dog owners before anything is finalized. What they are doing in some dog parks, which I found to be interesting, is if you want to use it, you have to pay \$35 to \$40 per year. Now that's kind of double-edged sword. The side of the sword that I like is all of the CDD owners using it for free because they paid for it. Anybody that lives right next door to that park, if they wanted a key to the gate, would go up to the CDD office, pay their \$35 to use it and have access for a year. Then it's a reoccurring type of situation where they would be billed annually for use of that park. So it could be an income generator. Yes it would require a lock on the door and everyone in the CDD would have to have a key, but that's simple to handle. Anyways, I thought I would put that together, so there you go. Jason has copies of it and will send it to the Board. This is just a proposal. I'm not trying to counter what an architect has

already done, but hopefully it will give them dimensions to go by, so they don't have to come down here and measure it. It will save us a few dollars that way. Hopefully that can be looked at and digested somewhat. The other item is something that I have a pet peeve about. Maybe it's just me, but regarding the conservation encroachment area where the old IRCC building was, at the last workshop, I suggested that Board Members go down there and take a look at it, so they have a better understanding. I don't know whether they had the opportunity to do that. I don't know what it's going to take us to go down there and park our truck in front of their gates, but I don't feel that people that have no right to encroach on the conservation area, should be allowed to do so. For example, we have homeowners that mowed their lawns to that area and put their little knickknacks in the conservation area. We knocked on their door said, "*You can't mow back that far,*" and things of this nature. I give Tim a lot of credit. He prepared certified letters. They may not accept certified letters, but someplace or another, we have to make the move because the Board and residents of the CDD are allowing them to continue to have access to their facility. We don't have to do that. I know when they purchased the property, we notified them, but I think it's something that we need to work on sooner rather than later.

Mr. Melloh: One of the problems, Bill, is that we don't have the ability to fine anybody. So when you talk to a homeowner and send them a letter and they still keep mowing past their property, our Ecologist freaks out over it, but we don't have the ability to send that resident a \$50 fine.

Mr. Oakley: Correct.

Mr. Melloh: We have no way to force them to comply and that's the problem. The same thing with the IRCC. What do we have to force them to comply?

Mr. Oakley: It's called, "Trespassing on CDD property." We could put a fence up in the middle of the roadway. You could do a lot of things that would not be pleasant and enjoyable for them.

Mr. Melloh: I agree with you.

Mr. Oakley: We are just asking them to quit pushing stuff back into the CDD conservation area.

Mr. Melloh: At this point, we are not able to contact them.

Mr. Oakley: I understand.

Mr. Melloh: We sent two certified letters to Brevard Lawns.

Mr. Oakley: When the truck is parked in front of the gate and they can't get in, I'm quite sure that they will contact us. I don't know whether that is what it is going to take, but we have to do something, because we sent them a letter, and nothing is happening. That is not working. I don't know what the answer is. Maybe Jason has a better answer.

Mr. Showe: I will get with Tim. We have some contacts at Brevard Lawns based on some prior business, so I'm going to try to ring some personal bells and see where we are at.

Mr. Oakley: Okay. The next item is the burn we were going to do in the conservation berm but couldn't get the burn people because they didn't have insurance and then we were going to do a cut back. You said that we were going to do that sometime. Do we know when the Scrub Jays are done nesting?

Mr. Melloh: In March or April.

Mr. Oakley: Could you find out when that opportunity is there for us to get in and do it?

Mr. Melloh: When you are in my office, it's on one of those big calendars.

Mr. Oakley: Okay good.

Mr. Melloh: So we will look it up. Now there is an opportunity to get a burn guy because our Ecologist has been talking to other people and he thinks he has somebody that may be interested.

Mr. Oakley: Great. Because what I don't want to happen is a lightning strike back there starting a fire that gets out of control. Lastly, I have great news. Duran, Suntree, Rockledge and Viera East are participating in USA Kids Golf for 2020, which is a good thing, for both golf and kids. I thank Lane for that. I presume that's where it came from.

Mr. Melloh: Lane and Mike Hogan.

Mr. Oakley: Thank both of them for me. That's all I have.

Mr. McCarthy: Thank you, Bill. Jo?

Ms. Walsh: I don't have anything. Thank you.

Mr. McCarthy: Neither did I, so we need a motion to adjourn.

SEVENTH 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

**FIRST AMENDMENT TO THE EMPLOYMENT AGREEMENT BY AND BETWEEN
TIMOTHY MELLOH AND THE VIERA EAST COMMUNITY DEVELOPMENT
DISTRICT**

This Amendment is made and entered into as of the 26th day of February, 2020, by and between:

The **Viera East Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Brevard County, Florida, and with offices at 219 E. Livingston St., Orlando, FL 32801, ("District"), and

Timothy Melloh, who resides at 3160 Gatlin Dr., Rockledge, FL 32955 ("Employee").

RECITALS

WHEREAS, the District was established by the Florida Land and Water Adjudicatory Commission for the purpose of planning, financing, constructing, operating, and/or maintaining certain infrastructure, including surface water management systems, landscaping, parks, indoor and outdoor recreational facilities and uses: and

WHEREAS, the District currently employs staff to operate the District Golf Course; and

WHEREAS, on February 15, 2015, the District and Employee entered into the Employment Agreement ("Agreement") with an effective date of February 15, 2015, attached hereto and incorporated by reference herein as **Exhibit A**; and

WHEREAS, District and Employee wish to amend the Agreement and remove Section 11 "Non-Competition" from the Agreement

WHEREAS, each of the parties hereto has the authority to execute this Amendment and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Amendment so that this Amendment constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Contractor agree as follows:

Section 1. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the parties.

Section 2. Section 11 of the Agreement is hereby removed so that the Non-Competition clause is removed from Agreement.

Section 3. All remaining terms and conditions of the Agreement and Amendment are hereby adopted, reaffirmed and incorporated as if restated herein.

IN WITNESS WHEREOF, the parties hereto have signed this Agreement on the day and year first written above.

ATTEST:

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

Chairman / Vice Chairman

ATTEST:

TIMOTHY MELLOH

Printed Name: _____

Printed Name: _____

Exhibit A: Employment Agreement (Dated February 15, 2015)

SECTION VI

SECTION A

Viera East
Community Development District
Check Register Summary
January 16, 2020 through February 19, 2020

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	1/15/20	3817-3822	\$ 1,349.34
	1/23/20	3823-3831	\$ 1,249,968.88
	1/30/20	3832-3837	\$ 1,107.34
	2/5/20	3838-3843	\$ 1,373.18
	2/12/20	3844	\$ 8,087.20
Sub-Total			\$ 1,261,885.94
<i>Capital Reserve</i>			
Sub-Total			\$ -
<i>Golf Course</i>			
	1/15/20	27428-27446	\$ 11,222.46
	1/23/20	27447-27468	\$ 31,040.54
	1/30/20	27469-27485	\$ 17,509.65
	2/5/20	27486-27502	\$ 11,599.98
	2/14/20	27503-27519	\$ 10,937.11
Sub-Total			\$ 82,309.74
Total			\$ 1,344,195.68

*** CHECK DATES 01/15/2020 - 02/19/2020 ***

VIERA EAST-GENERAL FUND

BANK A VIERA EAST-GF

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
2/12/20	00040	1/31/20 366809	202001 330-53800-47200	AQUATIC WEED SERVICES	*	8,087.20	
				ECOR INDUSTRIES, INC.			8,087.20 000001
1/15/20	00186	1/14/20 22594	202001 340-53800-47900	30 YARD CONTAINER HAUL	*	240.00	
				DANNY'S RECYCLING & HAULING, INC			240.00 003817
1/15/20	00228	1/10/20 496680	202001 340-53800-47900	MIXED WASTE LANDFILL	*	66.27	
				FLORIDA RECYCLERS OF BREVARD, INC.			66.27 003818
1/15/20	00210	1/10/20 01102020	202001 340-53800-47300	ELECTRIC	*	21.31	
				FPL			21.31 003819
1/15/20	01400	1/06/20 01062020	202001 330-53800-49000	FACILITY USE AT CHURCH	*	985.00	
				FAITH "VIERA" LUTHERAN CHURCH			985.00 003820
1/15/20	00177	1/15/20 01152020	202001 340-53800-46000	REIMBURSE SUPPLIES	*	9.63	
		1/15/20 5102219	202001 340-53800-46000	REIMBURSEMENT	*	10.18	
				INES CAMPOS			19.81 003821
1/15/20	00199	1/15/20 70483	202001 340-53800-46000	BAR AND CHAIN OIL	*	16.95	
				ISLANDER GOLF SUPPLY, INC.			16.95 003822
1/22/20	00180	1/22/20 01222020	202001 330-53800-49500	EROSION REPAIR	*	37,905.00	
				AMERICAN SHORELINE RESTORATION INC.			37,905.00 003823
1/22/20	00034	1/13/20 01132020	201901 340-53800-47300	JANUARY WATER UTILITIES	*	152.77	
				CITY OF COCOA			152.77 003824
1/22/20	00040	1/02/20 01022020	201912 300-20200-10100	AQUATIC WEED CONTROL SRVC	*	8,058.75	
		1/02/20 01022020	201912 330-53800-47200	MONTHLY SERVICES	*	1,028.45	
				ECOR INDUSTRIES, INC.			9,087.20 003825
1/22/20	00195	1/23/20 8475939	202001 320-53800-34100	PEST CONTROL PROGRAM	*	328.08	
				ECOLAB PEST ELIMINATION DIV			328.08 003826

VIER --VIERA EAST-- HSMITH

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YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 2/19/20
 *** CHECK DATES 01/15/2020 - 02/19/2020 *** VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
1/30/20	00186	1/19/20 22674	202001 340-53800-47900	SWITCH/HAUL REVEN	*	240.00	
				DANNY'S RECYCLING & HAULING, INC			240.00 003837
2/05/20	00189	2/04/20 1565970	202002 340-53800-41000	TELEPHONE	*	517.48	
				BLUELINE TELECOM GROUP, LLC			517.48 003838
2/05/20	00229	1/22/20 76287	202001 310-51300-54000	PREMIUM PARTNERSHIP DUES	*	500.00	
		1/22/20 76287	202001 310-51300-54000	CONVENTION&VISITOR DUES	*	210.00	
		1/22/20 76287	202001 310-51300-54000	DONATION	*	25.00	
				COCOA BEACH REGIONAL CHAMBER OF			735.00 003839
2/05/20	00177	1/31/20 012020 I	202001 310-51300-49200	JANUARY MILEAGE	*	21.76	
				INES CAMPOS			21.76 003840
2/05/20	00483	1/25/20 99002306	202001 340-53800-46000	BATTERIES	*	4.17	
		1/25/20 99002306	202001 340-53800-46000	BRAIDED TUBING&IMPACT DRI	*	22.14	
		1/25/20 99002306	202001 340-53800-46000	CLAMP, BLADES, TUBING&TAPE	*	30.34	
				LOWE'S			56.65 003841
2/05/20	00190	7/16/19 060098	202001 340-53800-46000	FHP POWERATED BELTS	*	31.34	
				NAPA AUTO PARTS			31.34 003842
2/05/20	00078	2/04/20 122300	202002 340-53800-46000	FUEL PUMP	*	10.95	
				ROCKLEDGE MOWER & SERVICE			10.95 003843
TOTAL FOR BANK A						1,261,885.94	
TOTAL FOR REGISTER						1,261,885.94	

VIER --VIERA EAST-- HSMITH

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 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
1/15/20	01413	12/23/19 90852064	202001 300-14200-10000	GOLF BALLS, APPAREL, MRCH	*	219.43	
				ACUSHNET COMPANY			219.43 027428
1/15/20	01445	1/08/20 27363	202001 390-57200-43000	LED LIGHTING	*	201.80	
		1/08/20 27363	202001 300-13100-10000	LED LIGHTING	*	201.80	
		1/08/20 27363	202001 320-57200-43000	LED LIGHTING	*	201.80	
		1/08/20 27363	202001 340-57200-43000	LED LIGHTING	*	201.79	
				BANLEACO			807.19 027429
1/15/20	00987	1/01/20 24046	202001 320-57200-48000	1/4 PG AD FOR VIERA	*	465.00	
				BLUEWATER CREATIVE GROUP INC			465.00 027430
1/15/20	00390	1/06/20 93111110	202001 300-14200-10000	BAGS	*	751.84	
				CALLAWAY			751.84 027431
1/15/20	01388	1/06/20 AR484209	202001 390-57200-54600	ADVERTISING	*	172.48	
				DEX IMAGING			172.48 027432
1/15/20	01333	1/01/20 14629825	202001 300-13100-10500	FLORIDA CITY GAS	*	178.50-	
		1/15/20 01152020	202001 300-34700-00714	OWED BY CDD	*	864.90	
		1/15/20 01152020	202001 320-57200-48000	DRINK TICKETS OWED BY CDD	*	128.50	
				DIVOTS GRILLE			814.90 027433
1/15/20	01394	1/02/20 62534778	202001 330-57200-54600	RENTAL	*	97.78	
				ECOLAB			97.78 027434
1/15/20	01419	1/13/20 105208	202001 350-57200-51300	ANNUAL RENEWAL	*	365.00	
				ERANGE INC.			365.00 027435
1/15/20	00076	1/01/20 01012020	202001 300-13100-10500	BILL CORRECTION	*	.50	
		1/06/20 01062020	202001 300-13100-10500	GAS AND UTILITIES	*	178.00	
				FLORIDA CITY GAS			178.50 027436

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

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*** CHECK DATES 01/15/2020 - 02/19/2020 ***

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 #
1/15/20	00035	1/10/20 01102020	202001 390-57200-43000	ELECTRIC	*	1,250.00	
		1/10/20 01102020	202001 300-13100-10000	ELECTRIC	*	312.50	
		1/10/20 01102020	202001 320-57200-43000	ELECTRIC	*	19.28	
		1/10/20 01102020	202001 300-11500-10000	ELECTRIC	*	41.79	
		1/10/20 01102020	202001 320-57200-43000	ELECTRIC	*	73.03	
		1/10/20 01102020	202001 350-57200-43000	ELECTRIC	*	548.63	
		1/10/20 01102020	202001 330-57200-43000	ELECTRIC	*	540.93	
		1/10/20 01102020	202001 340-57200-43000	ELECTRIC	*	540.92	
			FPL				3,327.08 027437
1/15/20	01473	12/18/19 51948	202001 300-13100-10700	BOND ISSUANCE	*	750.00	
			IMAGEMASTER, LLC				750.00 027438
1/15/20	00159	1/13/20 70478	202001 390-57200-46000	BAR & CHAIN OIL/GLOVES	*	32.90	
			ISLANDER GOLF SUPPLY, INC.				32.90 027439
1/15/20	01358	12/31/19 07474222	202001 390-57200-46000	HIGH AND LOW AIR PRESSURE	*	28.90	
			NEXAIR, LLC				28.90 027440
1/15/20	01440	1/03/20 01032020	202001 320-57200-22400	DRUG TESTING	*	47.22	
			STEWART ROCKLEDGE HOSPITAL INC				47.22 027441
1/15/20	00650	1/07/20 628742	202001 300-14200-10000	CALLAWAY CART BAGS	*	161.00	
			SUN MOUNTAIN				161.00 027442
1/15/20	00130	1/15/20 32200842	202001 340-57200-51100	SUPPLIES	*	521.98	
			SYSCO				521.98 027443
1/15/20	01366	1/08/20 6347750	202001 350-57200-46100	CUSHMAN OASIS PAYMENT	*	242.41	
		1/08/20 6347750	202001 390-57200-54600	CUSHMAN HAULER PAYMENT	*	419.64	

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*** CHECK DATES 01/15/2020 - 02/19/2020 ***

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 #
		1/08/20 6347750	202001 390-57200-54600	TORO SAND PRO PAYMENT	*	430.63	
				TCF NATIONAL BANK			1,092.68 027444
1/15/20 00117		12/19/19 40932462	201912 390-57200-46000	RAKE-SPRING	*	300.60-	
		1/07/20 40934113	202001 390-57200-46000	4500 ROUGH MOWER SEAT	*	767.17	
		1/09/20 40934628	202001 390-57200-46000	SAND PRO RAKE PARTS	*	822.01	
				WESCOTURF INC.			1,288.58 027445
1/15/20 01438		1/13/20 43671	202001 320-57200-54000	COMBO TEE REQUESTS	*	100.00	
				FLORIDA STATE GOLF ASSOCIATION			100.00 027446
1/22/20 00782		1/21/20 32343	202001 340-57200-51100	CLEAN MATS	*	25.50	
		1/21/20 32343	202001 320-57200-51100	CLEAN MATS	*	74.59	
				A LINEN CONNECTION			100.09 027447
1/22/20 00430		1/16/20 12001164	202001 390-57200-49800	FIRST AID SUPPLIES	*	59.00	
		1/16/20 12001164	202001 390-57200-49800	FIRST AID SUPPLIES	*	101.30	
				AMERICAN SAFETY & FIRST AID, INC.			160.30 027448
1/22/20 00324		1/08/20 10028732	202001 300-14200-10000	HEADWEAR/HATS	*	265.85	
				BRIDGESTONE GOLF, INC.			265.85 027449
1/22/20 00390		9/30/19 93088121	202001 300-14200-10000	GOLF CLUBS	*	686.40	
		11/12/19 93097978	202001 300-14200-10000	GOLF GLOVES BALL MARKERS	*	711.12	
		12/03/19 93102354	202001 300-14200-10000	GOLF CLUBS	*	562.44-	
		12/31/19 93109481	202001 300-14200-10000	GOLF GLOVES BALLER MARKER	*	712.33	
		1/14/20 93114259	202001 300-14200-10000	CART BAGS	*	155.70	
				CALLAWAY			1,703.11 027450
1/22/20 00024		1/15/20 01152020	202001 390-57200-43000	WATER UTILITIES	*	434.12	

VIER --VIERA EAST-- HSMITH

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 *** CHECK DATES 01/15/2020 - 02/19/2020 *** VIERA EAST- GOLF COURSE
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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		1/15/20	01152020 202001 320-57200-43000		*	144.71	
			WATER UTILITIES				
		1/15/20	01152020 202001 330-57200-43000		*	144.71	
			WATER UTILITIES				
		1/15/20	01152020 202001 350-57200-43000		*	144.70	
			WATER UTILITIES				
				CITY OF COCOA UTILITIES			868.24 027451
1/22/20	01335	1/11/20	19100923 202001 390-57200-54600		*	5,167.72	
			MONTHLY PAYMENT				
				DLL FINANCE LLC			5,167.72 027452
1/22/20	00947	1/23/20	8475943 202001 330-57200-46400		*	95.11	
			PEST CONTROL PROGRAM				
		1/23/20	8475943 202001 340-57200-46400		*	95.11	
			PEST CONTROL PROGRAM				
		1/23/20	8475943 202001 390-57200-46500		*	76.96	
			PEST CONTROL PROGRAM				
				ECOLAB PEST ELIMINATION			267.18 027453
1/22/20	01196	1/15/20	92051818 202001 390-57200-46000		*	80.53	
			PARTS				
				E-Z-GO A TEXTRON COMPANY			80.53 027454
1/22/20	01417	1/01/20	B2BS1693 202001 320-57200-51100		*	350.00	
			JANUARY SOCIAL MEDIA ELIT				
				EZLINKS GOLF LLC			350.00 027455
1/22/20	00293	1/20/20	00031091 202001 320-57200-48000		*	411.26	
			BOARD MEETING				
				FLORIDA TODAY			411.26 027456
1/22/20	01475	11/01/19	41707546 202001 300-14200-10000		*	723.97	
			MENS ZIP JACKET/APPAREL				
		11/15/19	4172052 202001 300-14200-10000		*	884.27	
			MENS ZIP JACKETS/SHIRTS				
		1/09/20	41720837 202001 300-14200-10000		*	804.73	
			UA JACKETS/SHIRTS				
				GFSI LLC			2,412.97 027457
1/22/20	00587	1/10/20	595668 202001 390-57200-46100		*	341.72	
			DIESEL FUEL				
		1/10/20	595668 202001 300-13100-10000		*	168.31	
			DIESEL FUEL				
		1/10/20	595669 202001 390-57200-46100		*	681.26	
			GAS				

VIER --VIERA EAST-- HSMITH

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YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 2/19/20
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 VIERA EAST- GOLF COURSE
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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
		1/10/20 595669 GAS	202001 300-13100-10000		*	335.54	
				GLOVER OIL COMPANY INC			1,526.83 027458
1/22/20 01355		1/14/20 11832 IPAR 7 PAYMENT	202001 350-57200-46300		*	1,001.46	
				GPS TECHNOLOGIES, INC.			1,001.46 027459
1/22/20 01474		1/20/20 609487 ORIGINAL TRANSCRIPT	202001 310-57200-31500		*	531.00	
				HUSEBY GLOBAL LITIGATION			531.00 027460
1/22/20 01363		1/16/20 49238 IRRIGATION COMPUTER PYMNT	202001 390-57200-47100		*	348.00	
				RAIN BIRD INTERNATIONAL, INC.			348.00 027461
1/22/20 01324		1/16/20 01162020 AMAZON PRIME	202001 320-57200-34100		*	12.99	
		1/16/20 01162020 CRICKET	202001 320-57200-41000		*	104.00	
		1/16/20 01162020 HOLE IN ONE PLAQUE	202001 300-14200-10000		*	32.00	
		1/16/20 01162020 HOSE	202001 300-13100-10000		*	381.59	
		1/16/20 01162020 CHRISTMAS LANDSCAPE	202001 300-13100-10400		*	836.78	
		1/16/20 01162020 TURF SEMINAR	202001 320-57200-51200		*	165.00	
		1/16/20 01162020 AMAZON 2 WAY RADIOS	202001 340-57200-51100		*	240.67	
		1/16/20 01162020 AMAZON 2 WAY RADIOS	202001 300-15500-10000		*	1,203.33	
				REGIONS BANK			2,976.36 027462
1/22/20 01210		1/18/20 80571746 SUPPLIES	202001 320-57200-51000		*	104.59	
				STAPLES ADVANTAGE			104.59 027463
1/22/20 00130		1/22/20 32202073 SUPPLIES	202001 340-57200-51100		*	795.60	
				SYSO			795.60 027464
1/22/20 01366		1/14/20 6359815 CUSHMAN HAULER PAYMENT	202001 390-57200-54600		*	248.00	
		1/14/20 6359815 EZGO RXV ELIT & FREEDOM	202001 350-57200-46100		*	6,552.90	
				TCF NATIONAL BANK			6,800.90 027465

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1/22/20	01454	1/09/20 63412405	202001 300-13100-10000		*	161.56	
		ADMIN					
		1/09/20 63412405	202001 300-13100-10000		*	200.65	
		GF MAINT					
		1/09/20 63412405	202001 300-15500-10000		*	52.21	
		OPERATIONS					
		1/09/20 63412405	202001 300-15500-10000		*	1,741.49	
		GC MAINTENANCE					
				UHS PREMIUM BILLING			2,155.91 027466
1/22/20	01270	1/23/20 01232020	202001 390-58100-10300		*	2,602.49	
		MAINT RSRVE JANUARY 2020					
				VIERA EAST C/O STATE BOARD OF ADMIN			2,602.49 027467
1/22/20	00117	1/10/20 40934791	202001 390-57200-46000		*	28.57	
		O-RING					
		1/13/20 40935023	202001 390-57200-46000		*	56.98	
		PIVOT ASM					
		1/13/20 40935024	202001 390-57200-46000		*	324.60	
		CHAIN, SCREW, NUT LOCK					
				WESCOTURF INC.			410.15 027468
1/30/20	01413	1/20/20 90859099	202001 300-14200-10000		*	592.90	
		TITLEIST HEADWEAR					
		1/22/20 90860026	202001 300-14200-10000		*	2,391.30	
		GOLF BALLS					
				ACUSHNET COMPANY			2,984.20 027469
1/30/20	00390	1/02/20 93109709	202001 300-14200-10000		*	2,073.90	
		GOLF BALLS					
				CALLAWAY			2,073.90 027470
1/30/20	00024	1/23/20 01232020	202001 320-57200-43000		*	78.63	
		UTILITIES/WATER					
				CITY OF COCOA UTILITIES			78.63 027471
1/30/20	01243	11/20/19 G1876859	202001 300-14200-10000		*	613.00	
		PUMA MENS POLO					
		1/08/20 G1905748	202001 300-14200-10000		*	343.50	
		PUMA MENS POLO SHIRTS					
				COBRA GOLF, INC			956.50 027472
1/30/20	01132	1/22/20 3682663-	202001 300-13100-10000		*	173.16	
		ADMIN					
		1/22/20 3682663-	202001 300-13100-10000		*	151.13	
		GF MAINT					

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		1/22/20 3682663-	202001 300-15500-10000		*	17.37	
		OPERATIONS					
		1/22/20 3682663-	202001 300-15500-10000		*	313.52	
		GC OPERATIONS					
				COLONIAL LIFE			655.18 027473
1/30/20 01196		1/24/20 92058858	202001 390-57200-46000		*	284.07	
		MATERIALS/HAULER GAS					
				E-Z-GO A TEXTRON COMPANY			284.07 027474
1/30/20 00030		1/21/20 6-902-81	202001 320-57200-48000		*	49.83	
		SHIPPING					
				FEDEX			49.83 027475
1/30/20 01326		1/16/20 4703115-	202001 390-57200-47100		*	8.47	
		NOZZLE					
		1/16/20 4703115-	202001 390-57200-47100		*	397.71	
		OUTDOOR SUPPLIES					
		1/16/20 4703115-	202001 300-15500-10000		*	795.41	
		OUTDOOR SUPPLIES					
				FIS OUTDOOR			1,201.59 027476
1/30/20 00564		1/23/20 46962	202001 390-57200-47300		*	318.95	
		GREEN SAND/SHIPPING					
		1/23/20 46962	202001 300-15500-10000		*	637.90	
		GREEN SAND/SHIPPING					
		1/24/20 46968	202001 390-57200-47300		*	634.91	
		TOPDRESSING/SHIPPING					
				GOLF SPECIALTIES, INC.			1,591.76 027477
1/30/20 00180		1/22/20 096251	202001 390-57200-46100		*	295.37	
		AUTO SUPPLIES					
				NAPA AUTO PARTS			295.37 027478
1/30/20 01334		1/22/20 96915520	202001 390-57200-47500		*	319.13	
		HERBICIDE					
		1/27/20 96977869	202001 390-57200-47500		*	96.41	
		HERBICIDE					
				SITEONE LANDSCAPE SUPPLY, LLC			415.54 027479
1/30/20 01210		1/25/20 80572496	202001 320-57200-51000		*	15.69	
		COMPUTER STAND					
				STAPLES ADVANTAGE			15.69 027480
1/30/20 00130		1/23/20 32202242	202001 340-57200-51100		*	80.21	
		OFFICE SUPPLIES					
				SYSCO			80.21 027481
				VIER --VIERA EAST-- HSMITH			

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
1/30/20	01366	1/19/20 6365468	202001 390-57200-54600	TORO TURF PAYMENT	*	5,115.96	
		1/20/20 6365469	202001 390-57200-54600	KUBOTA, SPREADER, PAYMENT	*	372.48	
				TCF NATIONAL BANK			5,488.44 027482
1/30/20	00807	1/07/20 91211853	202001 390-57200-54100	UNIFORMS	*	139.96	
		1/14/20 91211864	202001 390-57200-54100	UNIFORMS	*	139.96	
		1/21/20 91211874	202001 390-57200-54100	UNIFORMS	*	139.96	
		1/28/20 91211885	202001 390-57200-54100	UNIFORMS	*	139.96	
				UNIFIRST CORPORATION			559.84 027483
1/30/20	01206	1/23/20 9095421-	202001 320-57200-34100	TRASH PICKUP AND HAUL	*	351.94	
		1/23/20 9095836-	202001 390-57200-47900	TRASH PICKUP AND HAUL	*	140.82	
				WM CORPORATE SERVICES, INC.			492.76 027484
1/30/20	00117	1/21/20 40936298	202001 390-57200-46000	CARBURETOR/ROD/SPRINGS	*	286.14	
				WESCOTURF INC.			286.14 027485
2/05/20	01196	1/28/20 92061578	202001 390-57200-46000	FUEL GAUGE & PM, HAULER	*	168.81	
				E-Z-GO A TEXTRON COMPANY			168.81 027486
2/05/20	01468	2/03/20 1097	202002 390-57200-47500	CRABGRASS CONTROL	*	343.34	
		2/03/20 1097	202002 300-15500-10000	CRABGRASS CONTROL MAR-JUL	*	1,716.66	
				TBT TURF SERVICES, LLC			2,060.00 027487
2/05/20	00782	2/04/20 33555	202002 340-57200-51100	CLEAN MATS	*	25.50	
		2/04/20 33555	202002 320-57200-51100	CLEAN MATS	*	74.59	
				A LINEN CONNECTION			100.09 027488
2/05/20	01333	1/31/20 01312020	202001 300-34700-00714	OWED BY VECDD	*	446.07	
		1/31/20 01312020	202001 320-57200-48000	DRINK TICKETS ABCD	*	173.25	
				DIVOTS GRILLE			619.32 027489
				VIER --VIERA EAST-- HSMITH			

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2/05/20	01417	2/01/20 B2BSI706	202002 320-57200-48000	FEBRUARY SOCIAL MEDIA ELI	*	350.00	
				EZLINKS GOLF LLC			350.00 027490
2/05/20	00237	2/05/20 849449	202002 320-57200-54000	MEMBERSHIP RENEWAL	*	400.00	
				GCSAA			400.00 027491
2/05/20	00587	1/24/20 599030	202001 390-57200-46100	OIL AND GAS	*	231.25	
		1/24/20 599030	202001 300-13100-10000	OIL AND GAS	*	113.89	
		1/24/20 599031	202001 390-57200-46100	OIL AND GAS	*	747.65	
		1/24/20 599031	202001 300-13100-10000	OIL AND GAS	*	368.24	
				GLOVER OIL COMPANY INC			1,461.03 027492
2/05/20	01355	2/01/20 7095	202002 350-57200-46100	IPAR7 PRO LEASE PAYMENT	*	936.00	
				GPS TECHNOLOGIES, INC.			936.00 027493
2/05/20	01350	1/29/20 17744614	202001 350-57200-46100	GOLF BALL DISPENSE MACHIN	*	235.79	
		1/29/20 17744614	202001 300-15500-10000	FIRE AND BURGLARY ALARMS	*	511.54	
				MARLIN BUSINESS BANK			747.33 027494
2/05/20	00694	1/29/20 605587	202001 390-57200-46000	SOCKET DRIVER AND OIL	*	149.44	
				PRECISION SMALL ENGINE CO., INC.			149.44 027495
2/05/20	00603	2/04/20 122302	202002 390-57200-51200	STRING TRIMMER/MASONRY	*	321.80	
				ROCKLEDGE MOWER & SERVICE			321.80 027496
2/05/20	01334	2/04/20 97108281	202002 390-57200-47100	LANDSCAPE SUPPLIES	*	175.84	
				SITEONE LANDSCAPE SUPPLY, LLC			175.84 027497
2/05/20	01369	1/23/20 5875228	202001 300-14200-10000	GOLF BALLS/SHIRTS/SHOES	*	1,127.00	
				SRIXON/CLEVELAND GOLF/XXIO			1,127.00 027498
2/05/20	01366	1/24/20 6369486	202001 390-57200-54600	TORO WORKMAN HDX/PRO SWP	*	652.34	

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		1/29/20 6377825	202001 390-57200-54600	TORO REELMASTER PAYMENT	*	1,065.98	
				TCF NATIONAL BANK			1,718.32 027499
2/05/20 01281		2/01/20 02012020	202002 390-57200-22500	GOLF COURSE CONSULTING	*	500.00	
				THOMAS TRAMMELL			500.00 027500
2/05/20 01364		1/28/20 87751	202001 300-14200-10000	VOLVIK GOLF BALLS	*	504.00	
				VOLVIK USA, INC.			504.00 027501
2/05/20 01397		1/28/20 695955	202001 350-57200-46100	GOLF CAR PAYMENT	*	97.00	
		1/28/20 695996	202001 350-57200-46100	GOLF CAR PAYMENT	*	164.00	
				YAMAHA MOTOR FINANCE CORP, USA			261.00 027502
2/12/20 01371		2/22/20 02222020	202002 300-15500-10000	SECURITY SERVICES	*	1,144.55	
				ADT SECURITY SERVICES			1,144.55 027503
2/12/20 00448		2/05/20 10544865	202002 390-57200-46000	ALL-PRO AND ZAP	*	342.84	
				ATCO INTERNATIONAL			342.84 027504
2/12/20 01445		3/01/20 27429	202002 390-57200-43000	LED LIGHTING	*	201.80	
		3/01/20 27429	202002 300-13100-10000	LED LIGHTING	*	201.80	
		3/01/20 27429	202002 320-57200-43000	LED LIGHTING	*	201.80	
		3/01/20 27429	202002 340-57200-43000	LED LIGHTING	*	201.79	
				BANLEACO			807.19 027505
2/12/20 00987		2/01/20 24182	202002 320-57200-48000	1/4 PAGE VERTICAL AD	*	465.00	
				BLUEWATER CREATIVE GROUP INC			465.00 027506
2/12/20 00065		2/02/20 07133100	202002 320-57200-34100	INTERNET	*	184.96	
				BRIGHT HOUSE NETWORKS			184.96 027507
2/12/20 01241		1/31/20 20JAN98	202001 320-57200-46000	WINDOW CLEANING	*	250.00	
				CRYSTAL HI RISE, INC.			250.00 027508

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CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
2/12/20	01394	2/02/20 62539436	202002 320-57200-34100	RENTAL	*	97.78	
				ECOLAB			97.78 027509
2/12/20	01196	2/06/20 92069544	202002 350-57200-46300	METER STATE OF CHRGE VERT	*	119.85	
				E-Z-GO A TEXTRON COMPANY			119.85 027510
2/12/20	00076	2/04/20 02042020	202002 300-13100-10500	GAS/UTILITIES	*	184.76	
				FLORIDA CITY GAS			184.76 027511
2/12/20	01438	2/03/20 43790	202002 320-57200-54000	ADULT HANDICAP SERVICE	*	4,329.00	
				FLORIDA STATE GOLF ASSOCIATION			4,329.00 027512
2/12/20	01427	2/04/20 307056	202002 300-14200-10000	GOLF CRIPS	*	467.83	
				GLOBAL GOLF SALES			467.83 027513
2/12/20	01372	2/20/20 26355611	202002 320-57200-34100	MONTHLY PAYMENT	*	93.12	
		2/20/20 26355611	202002 300-13100-10000	MONTHLY PAYMENT	*	93.11	
				GREAT AMERICA FINANCIAL SVCS			186.23 027514
2/12/20	01379	2/10/20 54656	202002 390-57200-47400	RAILROAD TIE #1 GRADE	*	215.64	
				LANDSCAPE DEPOT OF BREVARD INC			215.64 027515
2/12/20	01358	1/31/20 07549480	202001 390-57200-46000	AIR PRESSURE HIGH/LOW	*	28.90	
				NEXAIR, LLC			28.90 027516
2/12/20	00043	1/28/20 15065474	202001 300-14200-10000	PING HAT/HEADWEAR	*	919.90	
				PING INC			919.90 027517
2/12/20	01366	2/06/20 6386976	202002 350-57200-46100	2016 CUSHMAN OASIS PYMNT	*	242.41	
		2/06/20 6386976	202002 390-57200-54600	CUSHMAN HAULER 800X/PRO	*	419.64	
		2/06/20 6386976	202002 390-57200-54600	TORO SAND PRO	*	430.63	
				TCF NATIONAL BANK			1,092.68 027518

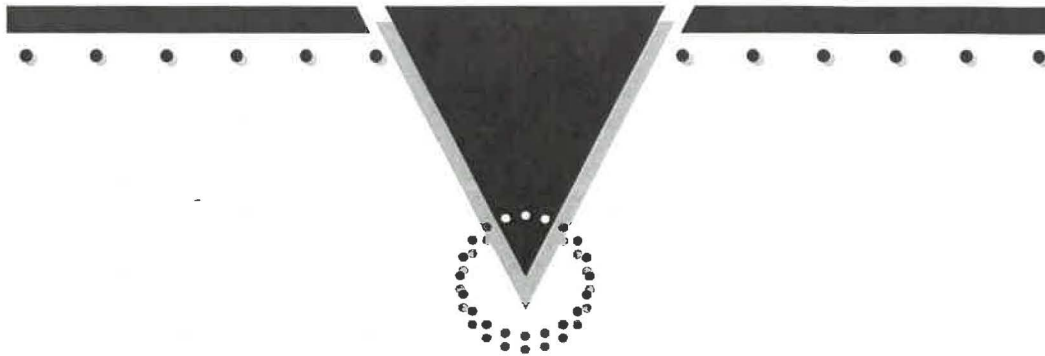
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2/12/20	01421	1/31/20 01120TR7	202001 300-13100-10000	INSURANCE	*	8.33	
		1/31/20 01120TR7	202001 300-13100-10000	INSURANCE	*	33.33	
		1/31/20 01120TR7	202001 390-57200-22000	INSURANCE	*	58.34	
----- WAGeworks, INC. -----							100.00 027519
TOTAL FOR BANK B						82,309.74	
TOTAL FOR REGISTER						82,309.74	

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SECTION B



**Viera East
Community Development
District**

Unaudited Financial Reporting

January 31, 2020



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Viera East
Community Development District
 Combined Balance Sheet
 January 31, 2020

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>					
Operating Account	\$674,015	\$6,672	---	\$596,338	\$1,277,026
Accounts Receivable	---	---	---	\$1,308	\$1,308
Rent Receivable	---	---	---	\$1,327	\$1,327
Due From Golf Course	\$44,309	---	---	---	\$44,309
Due From General Fund	---	---	\$57,817	\$42,430	\$100,247
Due From Capital Reserve	---	---	---	\$837	\$837
Due from Debt Service	\$12,378	---	---	\$44,743	\$57,121
Due from Other	---	---	---	\$2,678	\$2,678
Due from Capital Projects	---	---	---	\$750	\$750
Inventory - Pro Shop	---	---	---	\$108,908	\$108,908
<i>Investments:</i>					
State Board	---	\$259,058	---	---	\$259,058
Benefit Assessment- Series 2012	---	---	---	\$3,869	\$3,869
Reserve - Series 2012	---	---	---	\$280,272	\$280,272
Bond Service 2006	---	---	\$2,439,072	---	\$2,439,072
Improvements (Net of Depreciation)	---	---	---	\$1,189,988	\$1,189,988
Prepaid Expenses- Operations	\$9,074	---	---	\$141,875	\$150,948
Total Assets	\$739,775	\$265,730	\$2,496,890	\$2,415,324	\$5,917,719
<i>Liabilities</i>					
Accounts Payable	\$8,932	---	---	\$8,405	\$17,337
Accrued Expenses	\$16,484	---	---	\$5,962	\$22,446
Deferred Revenue- Season Advance	---	---	---	\$128,220	\$128,220
Deferred Revenue- Special Assessments O&M	---	---	---	\$15,018	\$15,018
Deferred Revenue- Special Assessments Debt	---	---	---	\$310,292	\$310,292
Deposit-Divots Grill	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$12,378	\$44,309	\$56,686
Accrued Interest Payable	---	---	---	\$45,379	\$45,379
Accrued Principal Payable	---	---	---	\$136,667	\$136,667
Sales Tax Payable	---	---	---	\$17,303	\$17,303
Event Deposits	---	---	---	(\$3,575)	(\$3,575)
Due to Golf Course	\$42,430	\$837	\$44,743	---	\$88,010
Due to Debt Service	\$57,817	---	---	---	\$57,817
Accrued Payroll Payable	\$9,669	---	---	\$23,324	\$32,993
Bonds Payable - Series 2012	---	---	---	\$3,305,000	\$3,305,000
Bond Discount	---	---	---	(\$18,220)	(\$18,220)
Deferred Loss	---	---	---	(\$187,085)	(\$187,085)
<i>Fund Equity</i>					
Net Assets	---	---	---	(\$1,417,674)	(\$1,417,674)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$9,074	---	---	---	\$9,074
Unassigned	\$419,369	---	---	---	\$419,369
Assigned- Capital Reserve Fund	---	\$264,894	---	---	\$264,894
Restricted for Debt Service	---	---	\$2,439,769	---	\$2,439,769
Total Liabilities, Fund Equity, Other	\$739,775	\$265,730	\$2,496,890	\$2,415,324	\$5,917,719

Viera East

Community Development District

General Fund Statement of Revenues & Expenditures For Period Ending January 31, 2020

	Adopted Budget	Prorated Budget 1/31/20	Actual 1/31/20	Variance
<u>Revenues</u>				
Maintenance Assessments	\$808,157	\$721,975	\$721,975	\$0
Golf Course Administrative Services	\$56,280	\$18,760	\$18,760	\$0
Interest Income	\$100	\$33	\$0	(\$33)
Total Revenues	\$864,536	\$740,769	\$740,735	(\$33)
<u>Administrative Expenditures</u>				
Supervisors Fees	\$30,496	\$10,165	\$6,583	\$3,582
Engineering Fees	\$5,000	\$1,667	\$480	\$1,187
Attorney's Fees	\$5,000	\$1,667	\$2,404	(\$737)
Dissemination	\$1,000	\$333	\$333	\$0
Trustee Fees	\$5,600	\$1,867	\$1,867	(\$0)
Annual Audit	\$6,500	\$2,167	\$2,167	(\$0)
Collection Agent	\$2,500	\$833	\$833	\$0
Management Fees	\$100,440	\$33,480	\$33,480	\$0
Postage	\$1,500	\$500	\$772	(\$272)
Printing & Binding	\$2,500	\$833	\$690	\$143
Insurance- Liability	\$7,293	\$2,431	\$2,265	\$166
Legal Advertising	\$2,500	\$833	\$0	\$833
Other Current Charges	\$1,500	\$500	\$174	\$326
Office Supplies	\$3,000	\$1,000	\$102	\$898
Dues & Licenses	\$175	\$58	\$59	(\$1)
Information Technology	\$3,400	\$1,133	\$1,133	\$0
Total Administrative	\$178,404	\$59,468	\$53,343	\$6,126

Viera East

Community Development District

General Fund Statement of Revenues & Expenditures For Period Ending January 31, 2020

	Adopted Budget	Prorated Budget 1/31/20	Actual 1/31/20	Variance
<u>Operating Expenditures</u>				
Salaries	\$141,817	\$47,272	\$48,396	(\$1,123)
Administrative Fee	\$1,566	\$522	\$549	(\$27)
FICA Expense	\$10,849	\$3,616	\$3,461	\$156
Employee Insurance	\$8,551	\$2,850	\$5,348	(\$2,498)
Workers Compensation	\$2,780	\$927	\$1,322	(\$395)
Unemployment	\$853	\$284	\$546	(\$262)
Other Contractual	\$7,000	\$2,333	\$2,740	(\$406)
Training	\$500	\$167	\$0	\$167
Uniforms	\$500	\$167	\$0	\$167
Total Operating	\$174,416	\$58,139	\$62,361	(\$4,222)
<u>Maintenance Expenditures</u>				
Canal Maintenance	\$14,000	\$4,667	\$0	\$4,667
Lake Bank Restoration	\$60,000	\$55,950	\$55,950	\$0
Environmental Services	\$20,000	\$6,667	\$2,940	\$3,727
Water Management System	\$99,000	\$33,000	\$33,320	(\$320)
Control Burns	\$15,000	\$5,000	\$0	\$5,000
Contingencies	\$5,000	\$1,667	\$985	\$682
Fire Line Maintenance	\$5,000	\$1,667	\$0	\$1,667
Basin Repair	\$4,000	\$1,333	\$0	\$1,333
Total Maintenance	\$222,000	\$109,950	\$93,195	\$16,755

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending January 31, 2020

	Adopted Budget	Prorated Budget 1/31/20	Actual 1/31/20	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$154,278	\$51,426	\$45,558	\$5,868
Administrative Fees	\$3,695	\$1,232	\$1,219	\$13
FICA	\$11,802	\$3,934	\$3,387	\$547
Health Insurance	\$16,867	\$5,622	\$5,319	\$303
Workers Compensation	\$3,024	\$1,008	\$1,244	(\$236)
Unemployment	\$2,120	\$707	\$902	(\$196)
Telephone	\$5,000	\$1,667	\$2,014	(\$347)
Utilities	\$5,000	\$1,667	\$2,155	(\$489)
Property Appraiser	\$1,990	\$1,990	\$1,988	\$3
Insurance	\$1,395	\$465	\$504	(\$39)
Repairs	\$12,000	\$4,000	\$10,625	(\$6,625)
Fuel	\$7,500	\$2,500	\$4,829	(\$2,329)
Park Maintenance	\$3,000	\$1,000	\$0	\$1,000
Sidewalk Maintenance	\$5,000	\$5,000	\$11,118	(\$6,118)
Chemicals	\$5,000	\$1,667	\$979	\$688
Contingencies	\$5,000	\$1,667	\$735	\$932
Refuse	\$8,000	\$2,667	\$1,746	\$920
Office Supplies	\$750	\$250	\$0	\$250
Uniforms	\$3,000	\$1,000	\$837	\$163
Fire Alarm System	\$4,000	\$1,333	\$682	\$651
Rain Bird Pump System	\$27,576	\$9,192	\$9,194	(\$2)
Maintenance Reserve - Transfer Out	\$3,719	\$1,240	\$1,240	(\$0)
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Grounds Maintenance	\$289,716	\$101,232	\$106,274	(\$5,043)
Total Expenditures	\$864,536	\$328,789	\$315,174	\$13,615
Excess Revenue/(Expenditures)	\$0		\$425,562	
Beginning Fund Balance	\$0		\$178,881	
Ending Fund Balance	\$0		\$604,443	

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2020

	Adopted Budget	Prorated Budget 1/31/20	Actual 1/31/20	Variance
<u>Revenues</u>				
Interest Income	\$2,500	\$833	\$1,849	\$1,016
Reserve Funding - Transfer In (General)	\$3,719	\$1,240	\$1,240	\$0
Reserve Funding - Transfer In (Golf)	\$7,940	\$2,647	\$9,449	\$6,802
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0
Total Revenues	\$14,159	\$4,720	\$12,537	\$7,818
<u>Expenditures</u>				
Capital Outlay	\$100,000	\$96,790	\$96,790	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$96,790	\$96,790	\$0
Excess Revenues/(Expenditures)	(\$110,841)		(\$84,252)	
Beginning Fund Balance	\$283,792		\$349,146	
Ending Fund Balance	\$172,950		\$264,894	

Viera East
Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending January 31, 2020

Check Date	Vendor	Detail	Amount
<u>Capital Outlay</u>			
<i>FY2020</i>			
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
12/12/19	Leeland's Tree Service	Landscaping	\$ 5,025.00
12/31/19	Regions Bank	Wire Fee	\$ 15.00
1/23/20	Landscape Depot of Brevard Inc	Landscaping	\$ 836.78
Total			<u>\$ 96,789.81</u>

Viera East

Community Development District

Debt Service Fund

Statement of Revenues & Expenditures

For Period Ending January 31, 2020

	Adopted Budget	Prorated Budget 1/31/20	Actual 1/31/20	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,164,764	\$2,164,764	\$0
Interest Income	\$1,500	\$500	\$355	(\$145)
Total Revenues	\$2,424,670	\$2,165,264	\$2,165,119	(\$145)
<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)		\$1,980,401	
Beginning Fund Balance	\$466,966		\$459,368	
Ending Fund Balance	\$455,326		\$2,439,769	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending January 31, 2020

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,054	3,391	(337)	10,650	10,769	(119)
Member Rounds	10,000	955	962	(7)	2,742	3,055	(313)
Comp Rounds	3,000	380	289	91	1,018	917	102
EZ Links	3,000	302	289	13	895	850	45
GolfNow	2,000	196	192	4	613	611	2
Total Memberships	60	17	-	17	44	60	(16)
<i>Revenue per Round</i>							
Paid Rounds	\$41	\$44	\$43	\$1	\$38	\$46	(\$7)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,460,610	\$135,425	\$146,061	(\$10,636)	\$407,815	\$492,226	(\$84,411)
Gift Cards - Sales	\$25,000	\$371	\$2,500	(\$2,129)	\$3,281	\$8,425	(\$5,144)
Gift Cards - Usage	(\$25,000)	(\$2,432)	(\$2,500)	\$68	(\$5,187)	(\$8,425)	\$3,238
Season Advance/Trail Fees	\$210,000	\$19,936	\$21,000	(\$1,064)	\$70,642	\$70,770	(\$128)
Associate Memberships	\$42,000	\$8,216	\$4,200	\$4,016	\$18,012	\$14,154	\$3,858
Driving Range	\$80,000	\$7,698	\$8,000	(\$302)	\$21,271	\$26,960	(\$5,689)
Golf Lessons	\$2,100	\$175	\$210	(\$35)	\$700	\$708	(\$8)
Merchandise Sales	\$115,000	\$8,375	\$11,500	(\$3,125)	\$34,252	\$38,755	(\$4,503)
Restaurant	\$20,000	\$2,027	\$2,000	\$27	\$7,899	\$6,740	\$1,159
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$7,509	\$7,506	\$3
Miscellaneous Income	\$15,000	\$2,330	\$1,250	\$1,080	\$6,945	\$4,998	\$1,947
Total Revenues	\$1,967,237	\$183,998	\$196,097	(\$12,099)	\$573,138	\$662,816	(\$89,678)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,403	\$1,250	(\$153)	\$5,542	\$4,998	(\$544)
Telephone/Internet	\$5,500	\$393	\$458	\$65	\$1,468	\$1,833	\$364
Postage	\$1,500	\$0	\$125	\$125	\$6,201	\$500	(\$5,701)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$333	\$333
Utilities	\$5,000	\$517	\$417	(\$101)	\$1,956	\$1,666	(\$290)
Repairs & Maintenance	\$7,000	\$250	\$583	\$333	\$673	\$2,332	\$1,659
Advertising	\$45,000	\$2,987	\$3,749	\$762	\$13,037	\$14,994	\$1,957
Bank Charges	\$30,500	\$2,653	\$2,541	(\$113)	\$9,644	\$10,163	\$518
Office Supplies	\$4,000	\$120	\$333	\$213	\$913	\$1,333	\$420
Operating Supplies	\$5,000	\$499	\$417	(\$83)	\$1,049	\$1,666	\$617
Dues, Licenses & Subscriptions	\$8,000	\$100	\$666	\$566	\$400	\$2,666	\$2,266
Drug Testing - All Departments	\$200	\$47	\$17	(\$31)	\$189	\$67	(\$122)
Training, Education & Employee Relations	\$3,000	\$165	\$250	\$85	\$2,618	\$1,000	(\$1,618)
Contractual Security	\$3,000	\$196	\$250	\$54	\$442	\$1,000	\$558
IT Services	\$3,000	\$0	\$250	\$250	\$0	\$1,000	\$1,000
Total Golf Course Expenditures	\$136,700	\$9,331	\$11,387	\$2,056	\$44,133	\$45,548	\$1,415

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending January 31, 2020

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Restaurant Expenditures							
Utilities	\$10,500	\$686	\$1,010	\$324	\$2,922	\$3,208	\$286
Pest Control	\$1,200	\$95	\$115	\$20	\$380	\$367	(\$14)
Equipment Lease	\$1,100	\$98	\$106	\$8	\$391	\$336	(\$55)
Total Restaurant Expenditures	\$12,800	\$879	\$1,231	\$353	\$3,693	\$3,910	\$217
Golf Operation Expenditures							
Salaries	\$237,500	\$19,181	\$19,791	\$610	\$70,455	\$79,164	\$8,708
Administrative Fee	\$17,793	\$1,754	\$1,483	(\$272)	\$6,883	\$5,931	(\$952)
FICA Expense	\$18,781	\$1,467	\$1,565	\$98	\$5,378	\$6,260	\$882
Health Insurance	\$707	\$54	\$59	\$5	\$207	\$236	\$29
Workers Compensation	\$4,812	\$524	\$401	(\$123)	\$1,964	\$1,604	(\$360)
Unemployment	\$12,786	\$1,264	\$1,065	(\$199)	\$2,996	\$4,262	\$1,266
Golf Printing	\$2,200	\$402	\$183	(\$219)	\$1,206	\$733	(\$472)
Utilities	\$22,500	\$1,436	\$1,875	\$439	\$6,418	\$7,500	\$1,082
Repairs	\$250	\$0	\$21	\$21	\$0	\$83	\$83
Pest Control	\$1,200	\$95	\$100	\$5	\$380	\$400	\$20
Supplies	\$8,000	\$1,689	\$667	(\$1,023)	\$4,285	\$2,667	(\$1,618)
Uniforms	\$1,500	\$0	\$125	\$125	\$1,778	\$500	(\$1,278)
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$260	\$667	\$407
Fuel	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Cart Lease	\$90,753	\$6,961	\$7,563	\$602	\$16,537	\$30,251	\$13,714
Cart Maintenance	\$4,000	\$1,392	\$333	(\$1,058)	\$3,075	\$1,333	(\$1,742)
Driving Range	\$10,000	\$3,174	\$833	(\$2,340)	\$3,174	\$3,333	\$160
Total Golf Operation Expenditures	\$435,282	\$39,394	\$36,273	(\$3,122)	\$124,995	\$145,090	\$20,095
Merchandise Sales							
Cost of Goods Sold	\$77,000	\$7,960	\$6,417	(\$1,543)	\$23,522	\$25,667	\$2,144
Total Merchandise Sales	\$77,000	\$7,960	\$6,417	(\$1,543)	\$23,522	\$25,667	\$2,144

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending January 31, 2020

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Golf Course Maintenance							
Salaries	\$470,000	\$37,480	\$39,167	\$1,687	\$143,492	\$156,667	\$13,174
Administrative Fees	\$11,867	\$932	\$989	\$57	\$3,645	\$3,956	\$310
FICA Expense	\$36,060	\$2,776	\$3,005	\$229	\$10,677	\$12,020	\$1,343
Employee Insurance	\$58,245	\$3,672	\$4,854	\$1,182	\$14,575	\$19,415	\$4,840
Workers Compensation	\$11,316	\$1,022	\$943	(\$79)	\$3,912	\$3,772	(\$140)
Unemployment	\$7,857	\$2,488	\$655	(\$1,833)	\$2,941	\$2,619	(\$322)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$140	\$140
Consulting Fees	\$6,000	\$500	\$500	\$0	\$2,000	\$2,000	\$0
Fire Alarm System	\$4,000	\$171	\$333	\$163	\$727	\$1,333	\$606
Telephone/Internet	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Utilities/Water	\$26,200	\$1,886	\$2,183	\$297	\$8,458	\$8,733	\$275
Repairs	\$48,000	\$3,449	\$4,000	\$551	\$11,893	\$16,000	\$4,107
Fuel & Oil	\$40,000	\$2,297	\$3,333	\$1,036	\$10,099	\$13,333	\$3,234
Pest Control	\$1,000	\$77	\$83	\$6	\$558	\$333	(\$225)
Irrigation/Drainage	\$30,000	\$1,540	\$2,500	\$960	\$5,128	\$10,000	\$4,872
Sand and Topsoil	\$26,500	\$954	\$2,208	\$1,254	\$1,391	\$8,833	\$7,443
Flower/Mulch	\$7,000	\$1,185	\$583	(\$602)	\$4,253	\$2,333	(\$1,920)
Fertilizer	\$139,000	\$11,834	\$11,583	(\$250)	\$27,543	\$46,333	\$18,790
Seed/Sod	\$16,500	\$1,244	\$1,375	\$131	\$2,837	\$5,500	\$2,663
Trash Removal	\$2,000	\$282	\$167	(\$115)	\$704	\$667	(\$37)
Contingency	\$6,000	\$536	\$500	(\$36)	\$1,071	\$2,000	\$929
First Aid	\$600	\$160	\$50	(\$110)	\$360	\$200	(\$160)
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$333	\$333
Operating Supplies	\$17,500	\$0	\$1,458	\$1,458	\$312	\$5,833	\$5,522
Training	\$500	\$0	\$42	\$42	\$223	\$167	(\$57)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$0	\$500	\$500
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$333	\$333
Uniforms	\$8,500	\$560	\$708	\$148	\$2,927	\$2,833	(\$94)
Equipment Rental	\$2,500	\$0	\$208	\$208	\$0	\$833	\$833
Equipment Lease	\$163,000	\$15,323	\$13,583	(\$1,740)	\$62,815	\$54,333	(\$8,482)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Total Golf Course Maintenance	\$1,145,065	\$90,366	\$95,422	\$5,056	\$322,543	\$381,688	\$59,145

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending January 31, 2020

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Administrative Expenditures							
Legal Fees	\$1,500	\$531	\$125	(\$406)	\$835	\$500	(\$335)
Arbitrage	\$600	\$50	\$50	\$0	\$200	\$200	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$333	\$333	\$0
Trustee Fees	\$4,100	\$342	\$342	(\$0)	\$1,367	\$1,367	(\$0)
Annual Audit	\$1,500	\$125	\$125	\$0	\$500	\$500	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$18,760	\$18,760	\$0
Insurance	\$70,000	\$5,501	\$5,833	\$333	\$22,862	\$23,333	\$471
Property Taxes	\$10,000	\$1,535	\$833	(\$701)	\$4,070	\$3,333	(\$737)
Total Administrative Expenditures	\$144,980	\$12,856	\$12,082	(\$775)	\$48,927	\$48,327	(\$600)
Renewal & Replacement	\$7,940	\$2,602	\$662	(\$1,941)	\$9,449	\$2,647	(\$6,802)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$7,940	\$2,602	\$662	(\$1,941)	\$9,449	\$2,647	(\$6,802)
Total Revenues	\$1,967,237	\$183,998	\$196,097	(\$12,099)	\$573,138	\$662,816	(\$89,678)
Total Expenditures	\$1,959,767	\$163,388	\$163,473	\$85	\$577,263	\$652,877	\$75,614
Operating Income (Loss)	\$7,470	\$20,610	\$32,624	(\$12,014)	(\$4,124)	\$9,939	(\$14,063)
Non Operating Revenues/(Expenditures)							
Special Assessments	\$558,355	\$46,529	\$46,530	(\$0)	\$186,118	\$186,118	(\$0)
Interest Income	\$1,000	\$36	\$83	(\$47)	\$159	\$333	(\$174)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$156,825)	(\$13,069)	(\$13,069)	\$0	(\$52,275)	(\$52,275)	\$0
Principal Expense	(\$410,000)	(\$34,167)	(\$34,167)	(\$0)	(\$136,667)	(\$136,667)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$7,470)	(\$670)	(\$623)	(\$47)	(\$2,664)	(\$2,490)	(\$174)
Change in Net Assets	\$0	\$19,940	\$32,001	(\$12,061)	(\$6,789)	\$7,449	(\$14,238)
Beginning Net Assets	\$0	----	----	----	(\$1,410,886)	----	----
Ending Net Assets	\$0	----	----	----	(\$1,417,674)	----	----

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$0	\$302,898	\$319,794	\$19,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721,975
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,690	\$307,588	\$324,484	\$23,973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$740,735
Administrative Expenditures													
Supervisors Fees	\$3,588	\$920	\$688	\$1,387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,583
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	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Trustee Fees	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,867
Annual Audit	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,167
Collection Agent	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,480
Postage	\$265	\$96	\$389	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$772
Printing & Binding	\$82	\$221	\$342	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$690
Insurance- Liability	\$566	\$566	\$566	\$566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,265
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$25	\$79	\$46	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Office Supplies	\$21	\$21	\$41	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102
Dues & Licenses	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59
Information Technology	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
Total Administrative	\$16,919	\$12,352	\$12,041	\$12,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,343
Operating Expenditures													
Salaries	\$12,066	\$12,980	\$10,870	\$12,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,396
Administration Fee	\$137	\$146	\$124	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$549
FICA Expense	\$903	\$985	\$719	\$853	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,461
Health Insurance	\$424	\$872	\$2,742	\$1,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,348
Workers Compensation	\$330	\$354	\$297	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,322
Unemployment	\$0	\$0	\$0	\$546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$546
Other Contractual	\$667	\$718	\$667	\$688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,740
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	\$15,420	\$16,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,361

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	\$37,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,950
Environmental Services	\$2,620	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,940
Water Management System	\$8,059	\$8,087	\$9,087	\$8,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,320
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$985
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	\$9,087	\$46,977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,195
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,474	\$12,005	\$10,134	\$11,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,558
Administrative Fees	\$305	\$324	\$275	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,219
FICA	\$852	\$901	\$749	\$885	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,387
Health Insurance	\$1,100	\$1,385	\$1,463	\$1,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,319
Workers Compensation	\$314	\$328	\$277	\$326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,244
Unemployment	\$22	\$24	\$20	\$836	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$902
Telephone	\$432	\$535	\$529	\$519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,014
Utilities	\$628	\$516	\$525	\$487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,155
Property Appraiser	\$0	\$1,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,988
Insurance- Property	\$126	\$126	\$126	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Repairs	\$4,835	\$3,733	\$1,369	\$688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,625
Fuel	\$1,159	\$1,189	\$1,495	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,829
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	\$337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$979
Contingencies	\$0	\$0	\$0	\$735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$735
Refuse	\$240	\$0	\$720	\$786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,746
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$232	\$186	\$232	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$837
Fire Alarm System	\$171	\$171	\$171	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$682
Rain Bird Pump System	\$2,298	\$2,298	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,194
Maintenance Reserve- Transfer Out	\$310	\$310	\$310	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,240
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	\$20,693	\$23,306	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106,274
Total Expenditures	\$67,057	\$92,201	\$57,241	\$98,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$315,174
Excess Revenue/(Expenditures)	(\$62,367)	\$295,387	\$267,244	(\$74,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$425,562

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	2,185	3,054	0	0	0	0	0	0	0	0	10,650
Member Rounds	574	647	566	955	0	0	0	0	0	0	0	0	2,742
Comp Rounds	192	259	187	380	0	0	0	0	0	0	0	0	1,018
EZ Links	157	245	191	302	0	0	0	0	0	0	0	0	895
GolfNow	105	165	147	196	0	0	0	0	0	0	0	0	613
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$38	\$39	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152
<i>Revenues:</i>													
Greens Fees	\$79,719	\$107,182	\$85,489	\$135,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407,815
Gift Cards - Sales	\$294	\$884	\$1,732	\$371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,281
Gift Cards - Usage	(\$179)	(\$1,458)	(\$1,119)	(\$2,432)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,187)
Season Advance/Trail Fees	\$15,718	\$16,380	\$18,608	\$19,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,642
Associate Memberships	\$2,765	\$3,397	\$3,634	\$8,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,012
Driving Range	\$3,577	\$4,961	\$5,035	\$7,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,271
Golf Lessons	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700
Merchandise Sales	\$6,479	\$8,654	\$10,744	\$8,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,252
Restaurant	\$1,237	\$2,018	\$2,617	\$2,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,899
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,509
Miscellaneous Income	\$1,201	\$2,083	\$1,331	\$2,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,945
Total Revenues	\$112,863	\$146,154	\$130,124	\$183,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$573,138
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,147	\$1,180	\$812	\$1,403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,542
Telephone/Internet	\$393	\$289	\$393	\$393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,468
Postage	\$3,074	\$3,080	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,201
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$481	\$483	\$474	\$517	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,956
Repairs & Maintenance	\$117	\$20	\$287	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673
Advertising	\$1,909	\$3,559	\$4,503	\$2,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,037
Bank Charges	\$1,669	\$2,301	\$3,021	\$2,653	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,644
Office Supplies	\$221	\$258	\$314	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$913
Operating Supplies	\$224	\$149	\$177	\$499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,049
Dues, Licenses & Subscriptions	\$150	\$0	\$150	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400
Drug Testing - All Departments	\$142	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189
Training, Education & Employee Relations	\$20	\$165	\$2,268	\$165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,618
Contractual Security	\$0	\$246	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$442
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Expenditures	\$10,628	\$11,730	\$12,445	\$9,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,133
<i>Restaurant Expenditures:</i>													
Utilities	\$775	\$760	\$701	\$686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,922
Pest Control	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380
Equipment Lease	\$98	\$98	\$98	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$391
Total Restaurant Expenditures	\$968	\$953	\$894	\$879	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,693

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Golf Operations:</u>													
Salaries	\$17,027	\$20,356	\$13,890	\$19,181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,455
Administrative Fee	\$1,720	\$1,918	\$1,490	\$1,754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,883
FICA Expense	\$1,290	\$1,557	\$1,063	\$1,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,378
Health Insurance	\$46	\$54	\$54	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$207
Workers Compensation	\$504	\$556	\$380	\$524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,964
Unemployment	\$649	\$675	\$409	\$1,264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,996
Golf Printing	\$0	\$402	\$402	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,206
Utilities	\$1,640	\$1,645	\$1,697	\$1,436	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,418
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380
Supplies	\$681	\$751	\$1,163	\$1,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,285
Uniforms	\$0	\$0	\$1,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,778
Training, Education & Employee Relations	\$0	\$0	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$4,020	\$3,978	\$1,578	\$6,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,537
Cart Maintenance	\$1,709	\$521	(\$546)	\$1,392	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,075
Driving Range	\$0	\$0	\$0	\$3,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,174
Total Golf Operation Expenditures	\$29,381	\$32,508	\$23,712	\$39,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124,995
<u>Merchandise Sales:</u>													
Cost of Goods Sold	\$806	\$6,230	\$8,527	\$7,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,522
Total Merchandise Sales	\$806	\$6,230	\$8,527	\$7,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,522
<u>Golf Course Maintenance:</u>													
Salaries	\$34,970	\$38,528	\$32,514	\$37,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143,492
Administrative Fees	\$940	\$958	\$815	\$932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,645
FICA Expense	\$2,599	\$2,910	\$2,392	\$2,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,677
Employee Insurance	\$2,209	\$4,974	\$3,720	\$3,672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,575
Workers Compensation	\$953	\$1,048	\$889	\$1,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,912
Unemployment	\$129	\$178	\$147	\$2,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,941
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Fire Alarm System	\$171	\$171	\$216	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$727
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,440	\$2,089	\$2,043	\$1,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,458
Repairs	\$2,721	\$3,896	\$1,827	\$3,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,893
Fuel & Oil	\$2,353	\$2,413	\$3,036	\$2,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,099
Pest Control	\$327	\$77	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$558
Irrigation/Drainage	\$1,120	\$1,140	\$1,328	\$1,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,128
Sand and Topsoil	\$0	\$353	\$84	\$954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,391
Flower/Mulch	\$678	\$95	\$2,295	\$1,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,253
Fertilizer	(\$1,608)	\$4,186	\$13,131	\$11,834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,543
Seed/Sod	\$0	\$349	\$1,244	\$1,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,837
Trash Removal	\$282	\$141	\$0	\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$704
Contingency	\$0	\$0	\$536	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,071
First Aid	\$199	\$0	\$0	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360
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	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
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	\$1,048	\$560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,927
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$13,645	\$13,645	\$20,202	\$15,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,815
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$65,619	\$78,292	\$88,266	\$90,366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$322,543

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	\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$835
Arbitrage	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
Dissemination	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Trustee Fees	\$342	\$342	\$342	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,367
Annual Audit	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
Insurance	\$5,501	\$5,501	\$6,360	\$5,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,862
Property Taxes	\$0	\$571	\$1,964	\$1,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,070
Total Administrative Expenditures	\$11,095	\$11,362	\$13,614	\$12,856	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,927
<u>Reserves:</u>													
Renewal & Replacement	\$1,667	\$2,256	\$2,924	\$2,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,449
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,667	\$2,256	\$2,924	\$2,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,449
Total Revenues	\$112,863	\$146,154	\$130,124	\$183,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$573,138
Total Expenditures	\$120,163	\$143,329	\$150,382	\$163,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$577,263
Operating Income (Loss)	(\$7,301)	\$2,824	(\$20,258)	\$20,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,124)
<u>Non Operating Revenues/(Expenditures):</u>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186,118
Interest Income	\$42	\$46	\$35	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$159
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$52,275)
Principal Expense	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$136,667)
Total Non Operating Revenues/(Expenditures)	(\$664)	(\$660)	(\$671)	(\$670)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,664)
Net Non Operating Income / (Loss)	(\$7,965)	\$2,164	(\$20,928)	\$19,940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,789)

**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	\$10,744	\$8,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,252
Total Revenues	\$6,479	\$8,654	\$10,744	\$8,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,252
<i>Expenditures</i>													
Cost of Goods Sold	\$806	\$6,230	\$8,527	\$7,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,522
Total Expenditures	\$806	\$6,230	\$8,527	\$7,960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,522
Operating Income (Loss)	\$5,673	\$2,424	\$2,217	\$415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,729

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:	\$280,272
 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%	\$ 2,164,764	\$ (2,106,947)	\$ 57,817	\$ 258,406
General Fund	\$ 808,157	21.20%	\$ 721,975	\$ (721,975)	\$ -	\$ 86,182
Recreation Fund	\$ 580,882	15.24%	\$ 518,937	\$ (505,077)	\$ 13,860	\$ 61,945
	\$ 3,812,209	100.00%	\$ 3,405,677	\$ (3,333,999)	\$ 71,677	\$ 406,532

Percentage Collected	89.34%
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(1) Postage Expense for Mailing 1st Notices

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

	Actuals 1/31/19	Actuals 1/31/20	Variance	Year to Date 1/31/19	Year to Date 1/31/20	Variance
<i>Revenues:</i>						
Greens Fees	\$133,011	\$ 135,425	\$ 2,414	\$450,312	\$ 407,815	\$ (42,497)
Gift Cards - Sales	\$584	\$ 371	\$ (213)	\$6,180	\$ 3,281	\$ (2,899)
Gift Cards - Usage	(\$3,065)	\$ (2,432)	\$ 633	(\$6,296)	\$ (5,187)	\$ 1,109
Season Advance/Trail Fees	\$21,059	\$ 19,936	\$ (1,123)	\$74,217	\$ 70,642	\$ (3,575)
Associate Memberships	\$6,241	\$ 8,216	\$ 1,975	\$15,958	\$ 18,012	\$ 2,054
Driving Range	\$6,235	\$ 7,698	\$ 1,463	\$22,830	\$ 21,271	\$ (1,560)
Golf Lessons	\$175	\$ 175	\$ -	\$700	\$ 700	\$ -
Merchandise Sales	\$9,043	\$ 8,375	\$ (668)	\$40,680	\$ 34,252	\$ (6,429)
Restaurant	\$2,184	\$ 2,027	\$ (157)	\$11,457	\$ 7,899	\$ (3,557)
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$7,509	\$ 7,509	\$ -
Miscellaneous Income	\$5,307	\$ 2,330	\$ (2,978)	\$8,348	\$ 6,945	\$ (1,402)
Total Revenues	\$ 182,651	\$ 183,998	\$ 1,346	\$ 631,895	\$ 573,138	\$ (58,756)
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 15,013	\$ 9,331	\$ 5,682	\$ 49,183	\$ 44,133	\$ 5,050
Restaurant	\$ 1,315	\$ 879	\$ 437	\$ 4,194	\$ 3,693	\$ 500
Golf Operations	\$ 31,623	\$ 39,394	\$ (7,771)	\$ 118,488	\$ 124,995	\$ (6,507)
Merchandise Sales	\$ 8,457	\$ 7,960	\$ 497	\$ 30,959	\$ 23,522	\$ 7,436
Golf Course Maintenance	\$ 88,437	\$ 90,366	\$ (1,929)	\$ 348,726	\$ 322,543	\$ 26,183
Administrative	\$ 11,836	\$ 12,856	\$ (1,021)	\$ 46,175	\$ 48,927	\$ (2,752)
Reserves	\$ 3,174	\$ 2,602	\$ 572	\$ 10,805	\$ 9,449	\$ 1,356
Total Expenditures	\$ 159,855	\$ 163,388	\$ (3,533)	\$ 608,530	\$ 577,263	\$ 31,267
Operating Income/(Loss)	\$ 22,797	\$ 20,610	\$ (2,187)	\$ 23,365	\$ (4,124)	\$ (27,490)

Viera East Cash Flow Analysis FY 2020

I. Cash Flows:

Cash Flows:		Actuals				Projections									
		October	November	December	January	February	March	April	May	June	July	August	September	Totals	
Starting Funds															
Carry Forward		\$ 70,203	\$ 62,902	\$ 65,726	\$ 45,468	\$ 66,078	\$ 91,583	\$ 150,278	\$ 241,061	\$ 279,490	\$ 282,497	\$ 273,001	\$ 236,458		
Revenues															
Golf Course		\$ 112,883	\$ 146,154	\$ 130,124	\$ 183,998	\$ 188,958	\$ 222,407	\$ 254,689	\$ 201,988	\$ 166,205	\$ 153,759	\$ 126,533	\$ 139,952	\$ 2,027,630	
Course Operations		\$ 111,625	\$ 144,136	\$ 127,508	\$ 181,971	\$ 187,034	\$ 220,139	\$ 252,089	\$ 199,930	\$ 164,515	\$ 152,197	\$ 125,251	\$ 138,532	\$ 2,004,927	
Restaurant		\$ 1,237	\$ 2,018	\$ 2,617	\$ 2,027	\$ 1,924	\$ 2,268	\$ 2,600	\$ 2,058	\$ 1,690	\$ 1,562	\$ 1,282	\$ 1,420	\$ 22,703	
Total All Cash		\$ 183,065	\$ 209,055	\$ 195,851	\$ 229,466	\$ 255,037	\$ 313,971	\$ 404,967	\$ 443,049	\$ 445,695	\$ 436,256	\$ 399,534	\$ 376,410	\$ 2,027,630	
Expenses															
Golf Course		\$ 120,163	\$ 143,329	\$ 150,382	\$ 163,388	\$ 163,473	\$ 163,693	\$ 163,906	\$ 163,559	\$ 163,198	\$ 163,255	\$ 163,076	\$ 163,164	\$ 1,884,587	
Course Operations		\$ 119,195	\$ 142,377	\$ 149,468	\$ 162,509	\$ 162,242	\$ 162,242	\$ 162,242	\$ 162,242	\$ 162,117	\$ 162,255	\$ 162,255	\$ 162,255	\$ 1,871,419	
Restaurant		\$ 968	\$ 953	\$ 894	\$ 879	\$ 1,231	\$ 1,452	\$ 1,664	\$ 1,317	\$ 1,082	\$ 1,000	\$ 820	\$ 909	\$ 13,188	
Cash Less Expenses		\$ 62,902	\$ 65,726	\$ 45,468	\$ 66,078	\$ 91,563	\$ 150,278	\$ 241,061	\$ 279,490	\$ 282,497	\$ 273,001	\$ 236,458	\$ 213,246		

Projected Revenues FY 2020	\$ 2,027,630
Projected Expenses FY 2020	\$ 1,884,587
Projected Surplus(Deficit) FY 2020	\$ 143,043

**Viera East
Community Development District
Detailed Rounds of Golf Report
Jan-20**

					PY - PREVIOUS YEAR			
<u>Rounds of Golf</u>					PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
<u>Paid Rounds</u>								
Rounds of Golf- Associate Member	491	10%	1,851	16%	580	2,292	(89)	(441)
Rounds of Golf- CDD Resident	831	17%	2,962	26%	831	3,129	0	(167)
Rounds of Golf- Public	1,655	35%	5,909	53%	1,876	6,464	(221)	(555)
Rounds of Golf- Golf Now / EZ Links	175	4%	561	5%	228	1,123	(53)	(562)
Rounds of Golf- Tournaments	-	0%	-	0%	88	411	(88)	(411)
Rounds of Golf- Misc	-	0%	-	0%	0	0	0	0
Rain Check Issued	(56)	-1%	3,835	-34%	(32)	(204)	(24)	(3,631)
Total Paid Rounds	3,096		7,448		3,571	13,215	(475)	(5,767)
<u>Member Rounds</u>								
Rounds of Golf- Members	955	20%	2,704	24%	752	2,605	203	99
Total Member Rounds	955		2,704		752	2,605	203	99
<u>Comp Rounds</u>								
Rounds of Golf- Staff/Comp	166	3%	557	5%	121	511	45	46
Rounds of Golf- GolfNow EZ Links - Trade	251	5%	519	5%	224	708	27	(189)
Total Comp Rounds	417		1,076		345	1,219	72	(143)
Rounds of Golf - GolfNow EZLinks	323				256	1,042	67	
TOTAL ROUNDS OF GOLF	4,791	93%	11,228	100%	4,668	17,039	123	(5,811)

<u>Revenues</u>					PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
<u>Greens Fee Revenue</u>								
Rounds of Golf- Associate Member	\$23,183	18%	\$76,220	19%	\$24,233	\$83,840	(\$1,050)	(\$7,620)
Rounds of Golf- CDD Resident	\$34,046	26%	\$104,457	26%	\$28,431	\$93,531	\$5,615	\$10,926
Rounds of Golf- Public	\$66,783	51%	\$201,913	51%	\$70,088	\$219,587	(\$3,305)	(\$17,674)
Rounds of Golf- Golf Now / EZ Links	\$7,817	6%	\$23,589	6%	\$10,099	\$44,659	(\$2,282)	(\$21,070)
Rounds of Golf- Tournaments	\$0	0%	\$0	0%	\$2,127	\$12,214	(\$2,127)	(\$12,214)
Rounds of Golf- Misc	\$0	0%	\$0	0%	\$0	\$0	\$0	\$0
Rain Check Issued	(\$1,985)	-2%	(\$9,111)	-2%	(\$765)	(\$4,627)	(\$1,220)	(\$4,484)
TOTAL GREENS FEE REVENUE	\$129,844	100%	\$397,068	100%	\$134,213	\$449,204	(\$4,369)	(\$52,136)

<u>Average \$ per Round of Golf</u>			PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
<u>Average \$ per round of Golf</u>						
Rounds of Golf- Associate Member			\$47.22	\$41.18	\$5.43	\$4.60
Rounds of Golf- CDD Resident			\$40.97	\$35.27	\$6.76	\$5.37
Rounds of Golf- Public			\$40.35	\$34.17	\$2.99	\$0.20
Rounds of Golf- Golf Now / EZ Links			\$44.67	\$42.05	\$0.37	\$2.28
Rounds of Golf- Tournaments	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!
Rounds of Golf- Misc			\$0.00	\$0.00		
Rain Check Issued			\$35.45	\$2.38	\$11.54	(\$20.31)
TOTAL - Average \$ per round of Golf			\$41.94	\$53.31	\$4.36	\$19.32

			PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
Membership Revenue			\$19,935	\$70,640	\$1,772	\$17,483
Average \$ per round of Golf			\$20.87	\$26.12	#VALUE!	\$5.72