

*Viera East Community  
Development District*

*Agenda*

*October 28, 2020*

# AGENDA

# *Viera East*

## *Community Development District*

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

October 21, 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, October 28, 2020 at 2:00 p.m. in the Multi-Purpose Room, Faith Lutheran Church, 5550 Faith Drive, Viera, FL.** The call-in information for the meeting is as follows: 1-888-394-8197 OR 1-719-457-6443, Participant Passcode: 499110. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the September 23, 2020 Meeting
4. Discussion Items
  - A. 2012-2015 Restaurant Financials
  - B. Lake Maintenance
  - C. Assessment Charts
  - D. Water Management Debt
5. Staff Reports
  - A. General Manager's Report
  - B. District Manager's Report
6. Treasurer's Report – Consideration of Financial Statements
  - A. Approval of Check Register
  - B. Balance Sheet and Income Statement
7. Supervisor's Requests
8. 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 approval of the minutes of the September 23, 2020 meeting. The minutes are enclosed for your review.

The fourth order of business is discussion items. Section A is 2012-2015 restaurant financials. Section B is lake maintenance. Section C is assessment charts. Section D is water management debt.

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

Sincerely,



Jason Showe  
District Manager

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

# MINUTES

MINUTES OF MEETING  
VIERA EAST  
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held Wednesday, September 23, 2020 at 2:00 p.m. in the Multi-Purpose Room, Faith Lutheran Church, 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
Residents	

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. McCarthy called the meeting to order at 2:00 p.m. and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. Volpe: I want to comment on things that took place at the last meeting. There are two parts to a business, the organization and the contract person, whoever that may be. One thing that a good businessman or organization does is do the right thing because it is the right thing to do. When you talk about the contract for the restaurant, I want to remind you about doing the right thing. That restaurant deserves to protect their business. The way to protect the business is through language such as the cause and in that cause you can define when you can let that business go and those are for serious violations. You cannot ask a contractor to commit themselves and two months later you say good-bye because you don't like them. They deserve the right to protect their business and an organization is entitled to protect their business, but they also must do it by business rules and make sure their ethics are in place. Your reputation is at stake. Why would I do business with

you if you don't have the right ethics. I talked to you about helping out and this is an example of where I can help out. I showed you how I have grown up through the corporate management level, I can help you with contracts and rip a contract apart in a few minutes. It is important to make sure that contract is right. When I help somebody I make sure I do it right. Every good business does evaluations to make sure that business entity is worth the investment. It is critical that you make the right decisions when you look at this contract and any others that you look at.

Mr. Carnesale: My comments relate to today's agenda, which follows the workshop and again I'm looking at basically the bulk of the items that are going to be covered again are going to be spent on the golf course. It is not 100%, there are some items that will be split or covering various areas, but erosion repair is only on the ponds or lakes within the golf course. When we are looking at the work authorization with Dewberry that is also golf course. The heavy equipment and engineer are almost strictly for the golf course. Although we do have \$50,000 that may be iffy and split contracts, we have almost \$400,000 going to the golf course. Again we are looking at an unusual split of the dollars and cents that the CDD collects and that is what we are looking at in total and I'm not getting into the items that have monthly fees because I haven't calculated that and that is additional items we are committing to on the expenses.

Mr. Melloh: I want to comment on the lake bank restoration. Suseda Park is not in the golf course that was done a couple years ago and several other areas, Herons Landing is not in the golf course and a big restoration was done there last year. We have taken a lot of stuff and done it for the community and it is not being recognized for the past three or four years. Your largest amenity that you have in this community is the golf course, the biggest amount of money this asset has is the golf course. You and your running mates don't even acknowledge the golf course because we are not making a fair split. If you do your due diligence and understand anything about economics you will find out that you have an amenity that is worth millions of dollars and you have other amenities worth \$500,000 you will find most of the money will be put in the larger amenity.

### **THIRD ORDER OF BUSINESS**

### **Approval of the Minutes of the August 26, 2020 and August 27, 2020 Meetings**

Mr. McCarthy: Did the Board have any changes to the August 26 and August 27 meeting minutes? Hearing none,

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor the minutes of the August 26, 2020 and the August 27, 2020 meetings were approved as presented.

**FOURTH ORDER OF BUSINESS**                      **Consideration of Annual Service Agreements**

**A. Shoreline Erosion Repair with American Shoreline Restoration, Inc.**

Mr. Showe: This is the proposal for Fiscal Year 2021 in the amount of \$57,000; you budgeted \$60,000. They do work throughout the state and we have to queue them up several months in advance of them coming onsite to do the work.

Mr. Melloh: We are working off the list prepared by Kevinn Erwin six years ago knocking them off the list as we can. We have 33 miles of lakeshore and half of that is people that live on the lakes. It will take 30 years to go through all that at the rate that we do it. We do about 2,000 linear feet per year at \$30 per linear foot.

Mr. Bedwell: How many of the men running for office have come into your office to see the lake bank restoration map so they can see how it is scheduled, how it is taken care of?

Mr. Mello: No one has come into the office.

Ms. Thomsen: The three areas on the list this year, 3, 3A, and 4 near the bottom of the redline area, are we getting closer to the yellow area?

Mr. Melloh: The yellows now will probably be in red because this was done six or seven years ago. The west side of a lake is the side that erodes the most because the prevailing wind comes out of the east and the waves hit the west shoreline. In the bond project we had put in some further lake bank restoration that typically knock some of that out.

Mr. Showe: This is for Fiscal Year 2021.

Ms. Thomsen: Do they spread it throughout the year?

Mr. Melloh: No, they come one time and do 2,000 linear feet.

Mr. McCarthy: We are responsible for 85 retention ponds and many CDDs in the southeast do nothing in terms of repairing shorelines.

On MOTION by Ms. Thomsen seconded by Mr. Oakley with all in favor the agreement with American Shoreline Restoration, Inc. in the amount of \$57,000 was approved.

- B. Habitat Management Services with Kevin L. Erwin Consulting Ecologist**
- C. Aquatic Management Services with ECOR Industries, Inc.**



Mr. Showe: Items B and C are extensions of your current contracts with Kevin Erwin and ECOR. The proposal from Kevin Erwin is what they project as a not to exceed amount and it is typically much less than that and he bills on the number of hours. The ECOR contract is the same as we have now, there is no increase in cost, it is just an extension for the next fiscal year.

Mr. Bedwell: I know ECOR changed the people who were spraying the lake. Has that been taken care of?

Mr. Melloh: Yes, that is under control.

On MOTION by Mr. Bedwell seconded by Ms. Thomsen with all in favor the agreements with Kevin L. Erwin in an amount not to exceed \$39,474 and ECOR Industries in the amount of \$98,264 for Fiscal Year 2021 were approved.

**FIFTH ORDER OF BUSINESS**

**Consideration of Contract with Landirr for Bulkhead Repairs**

Mr. Showe: We went through the public bid process, Landirr was selected as the no.1 ranked vendor. The Board at that point wanted to move forward with the project. The engineer has worked with them to create the standard contract for this type of service and was reviewed by the attorney as part of the bid process. The total scope of work the Board selected was \$695,922 that included stainless steel opposed to galvanized.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor the contract with Landirr for Bulkhead Repair in the amount of \$695,922 was approved.

**SIXTH ORDER OF BUSINESS**

**Consideration of Work Authorization 2021-1 with Dewberry**

Mr. Showe: This proposal is similar to what you saw with the bulkheads, obviously, this project is much larger in scope and the total not to exceed is \$74,200. This is the irrigation system, the bunker renovation and reconstructing green #7. We are trying to encompass all those projects so we have one contractor here opposed to multiple vendors.

Mr. Melloh: The scope of work I have given them is that we want one contractor to work on this. We want to be able to close one hole at a time, we will already have #7 closed to rebuild that green and we only want one additional hole closed. When we are installing the irrigation

system and rebuilding the bunkers we want the same contractor working on it. We are going to bid the equipment separately to get the best price possible. We have budgeted roughly \$3.2 million for those projects and if the bids came in slightly above that we need to be able to back walk some of the scope of work to meet budget.

Mr. Showe: The biggest part of this proposal is for construction administrative services.

Mr. Melloh: We also have a contract with the designer of the irrigation system to be there and help lay it out. We want to get 20 – 25 years out of this project and it has to be done the proper way.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor work authorization 2021-1 with Dewberry for a total of \$74,200 was approved.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Divots Grille Lease Agreement**

Mr. Showe: Based on comments at the workshop, we created the lease document that was included in the agenda. Subsequent to that we sent it to counsel and they made some legal changes. The only additional change is we added any a.c. repairs specifically for the restaurant will be the responsibility of the vendor. We believe it is incorporated in the general repairs, but we wanted to call that out specifically. It has the tiered rent system you requested as well as some of those required items to be paid annually.

Mr. Oakley: Everyone refers to it as a bi-year lease; it is not a bi-year lease, it is a three-year lease with two one-year options.

On MOTION by Mr. Oakley seconded by Ms. Walsh with all in favor the lease for Divots Grille, LLC was approved.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Arbitrage Rebate Calculation Proposal with AMTEC**

Mr. Showe: Every year, for every bond series we are required to do an arbitrage report. It is a calculation that has to be done annually that shows you are earning less in interest than you are paying in interest. You currently have an agreement with AMTEC on the other two bond series and this is to add the new bond series and it is \$450 annually and it is in line with what they charge other districts.

On MOTION by Mr. Bedwell seconded by Ms. Walsh with all in favor the proposal from AMTEC to prepare arbitrage rebate calculation reports in the amount of \$450 per year was approved.

**NINTH ORDER OF BUSINESS**

**Consideration of Agreement with Berger Toombs Elam Gaines & Frank to Provide Auditing Services for Fiscal Year 2020**

Mr. Showe: In 2018 this Board went through the process of selecting an auditor and at that time you selected this firm and they had a three-year proposal. This proposal is in line with the price they provided at the time. For the 2021 audit we will have to go through this process again.

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor the engagement letter with Berger Toombs to perform the Fiscal Year 2020 audit in the amount of \$7,250 was approved.

**TENTH ORDER OF BUSINESS**

**Consideration of Requisitions 4 - 11**

Mr. Showe: The Board has had a lot of discussion on the ones in the agenda package. When you have expenses out of the construction fund of your bonds, we have to go through a requisition process to cut those checks and send to the appropriate place.

First is the reimbursement for purchase of the caterpillar equipment, and they dropped off the equipment much sooner than anticipated so that was paid out the capital projects fund and this requisition will reimburse the capital projects fund. Dewberry Engineering Services is in accordance with their proposal for the bulkhead bidding. Landirr for the purchase of sod for no. 2 and there was enough left over for no. 10. Wesco Turf for the spin grinder that was approved by the Board to proceed with that and this is cutting the check to them. It is important to note that your engineer signs off on all the requisitions and make sure the purchase is in line with his report. In some cases we will send the check to Tim because we don't want the vendor to get the check until Tim is satisfied. We also have the lift equipment the Board discussed, the greens top dresser and material handler, the John Deere spray rig. We also included according to their contract the first payment to Landirr for the bulkheads.

Mr. McCarthy: How long would it take you to evaluate these different pieces of equipment? Is 30 days enough?

Mr. Melloh: They will deliver the products and we will inspect to be sure everything is fully equipped before we sign off on it.

On MOTION by Mr. Oakley seconded by Ms. Thomsen with all in favor requisitions 4 - 11 in the total amount of \$303,385, were approved.

*The next item was taken out of order.*

**TWELFTH ORDER OF BUSINESS                      Discussion of Fire Breaks and Lakes**

Mr. Oakley: I asked Tim to put some things together on the fire breaks and the lakes and the system we use to take care of those.

Mr. Melloh: We want to make sure that first of all we have a budget for fire line maintenance expense and we have another line item for controlled burn. I think there was some concern as to why that number has gone down. It doesn't mean we are doing less; that is where the equipment breaks down that is where we code it to repair it. The fire lines are done by our equipment and our labor; we own the equipment and we have the labor on staff. What we have here is another map maintained in my office and it comes from the Kevin Erwin group. We are cutting fire lines behind homes that abut the preserve, not the wetlands but the preserve. For 2020 that we have already done 21,209 linear feet of fire lines, indicated as purple on the map. For 2021 we will be doing everything depicted in red on the map, which is Herons Landing and what have you. These maps are for review and we have done the same amount of linear feet year after year. It is a three-year cycle and in total we do around 50,000 linear feet of fire break.

Mr. Oakley: Those maps are in your office and anybody can come in and see those maps.

Mr. Melloh: The controlled burn is more of the acreage within the scrub jay habitat. As far as the lake banks we were talking about, we know that ECOR, our water management company that controls the buildup of algae and different things and we just approved an expense in Hammock Trace lake 28, it developed eel grass down below and that is a subsurface plant and when you kill the algae the eel grass actually holds the dead algae in place and there is no way for it to dissipate. We had to dose that lake with Sonar, a chemical, to kill the eel grass and that was \$3,600 to do that.

We wanted to talk a little bit about the fish kill we had recently. We have had small fish kills where the dissolved oxygen gets out of whack and the larger fish die. We had a large fish kill in this general area this year and the water samples came back just fine. Tissues of the fish were sent away and it was determined that there is a virus that tilapia get and they got that virus this year and that is what caused the major fish kill. No aerator in any lake would have prevented this year's fish kill. That is not to say that there are lakes that may benefit from it and Bill asked me to take ten lakes and give you a possible analysis of putting in aerators, bubblers, not fountains. If the average lake is 3.66 acres and \$2,000 per acre then for ten lakes it would be \$73,200 roughly. Out of all our lakes I don't know how we would determine which ten lakes we would do. There would have to be some type of criteria as to what lakes we would do, what lakes we would not do because once people found out we were doing them they will request that. We would have to come up with some criteria. There is an annual electricity cost around \$6,000. The problem is you have to find an electrical source. There is also annual maintenance on the aerators and that is roughly \$50 so it is about \$1,500 annual plus labor and someone going out to put in the filters. Every 18 months there is a maintenance kit and that is about \$2,800 plus labor. As we go forward it may be more benefit for us to come up with some criteria and an assessment of the dissolved oxygen levels in the lakes. ECOR would have to do that for an additional expense because that is the only criteria I can think of. If you have a perfectly healthy lake with plenty of dissolved oxygen I don't know that we need to put in an aerator on that lake. We have identified one that is a little deeper that may be in need of an aerator. We have had people at their own expense put in an aerator but that was more for them to try to control midges, which is a whole other issue. There are several things you can do for midges such as shielding light sources from the homes, removal of sediment through dredging of lakes, which is \$20,000 to \$70,000 per acre. A 3-acre lake would cost around \$150,000 to dredge out the lake. You can put in plants around the edge but none of these things reduces the midges. We have gotten reports from the University of Florida and they give suggestions, but there is nothing to get rid of them.

### **General Manager's Report**

Mr. Melloh: Eight to ten months ago we had some arson at the Woodside Park restrooms caused by some youngsters that were caught. It didn't do a whole lot of damage, we lost some trashcans and paper towel dispenser and it left some marks on the floor. This past week we painted

the inside walls the floors were refreshed and that cost \$490. After the last meeting Jason and I and some of the residents met with Carlos the Brevard County stormwater coordinator and he wanted to discuss possible grants for stormwater practices and we agreed to meet again in October and see what that entails. There is a lot of that in the CDD. The lakes behind the homes are for stormwater drainage and they are trying to promote planting the littoral shelves and having plantings along the edges, but most people don't like that look, they want the nice mowed lawn down to the water's edge. There is a lot to investigate with this and we will definitely get back with you but the grants wouldn't be able to be written up until February so we have a lot of time. It is an educational grant to educate people about not fertilizing near the water's edge. Everybody relies on landscaping services and people to do that type of thing. We met with them and they may be a helpful resource for us and we will bring this back to the Board. We may need to get input from some people and if we do this we have to continue to replant because as you spray out the invasive plants there is also collateral damage to the good plants so you have to replace these plants.

Ms. Thomson: We have done a project like that before with the St. Johns River Water Management District. If the homeowner doesn't want this, they will find a way to remove those and they have. Education is good but if they don't like it, they will take it out.

Mr. Showe: We have an area where we know we need to start planting plants; the problem is you can clearly see the residents may not want that. As we are looking at doing plants, we saw an opportunity to bring the county in as a partner, educate the residents before we plant things, so we are not throwing money away.

### **No. of Rounds**

Mr. Melloh: At the workshop we indicated we had a really good August and you will see that in the financials. We are having a good September we did have Tropical Storm Sally and we were closed for a day or two. We followed that with aerification. The numbers are trending well ahead of what we did last year and if the weather holds out, we should be able to hit budget this year. It is all weather driven. When we get our year-end financials, we will be pleasantly surprised at how well we have done this year in spite of the Corona Virus. Staff has done a great job controlling expenses and we are going to be pretty well off and a lot better than where we have been.

Ms. Thomsen: Every year that I have been on the Board Tim has committed to making sure that he doesn't spend what he can't afford and it will be for the future because that is the way you operate and I appreciate it. Thank you for that.

### **Suspension**

Mr. Mellow: We have a gentleman that has threatened bodily harm to one of our employees in the golf shop. I suspended that person from the club, but I can't suspend that person permanently; that has to be voted on by the Board. I have three other employees witnessing where he has threatened this individual with bodily harm. We don't need that person on our property, and I would like to have the Board formally permanently ban Bob Hopper from the golf course. I have personally invited him to attend today's meeting. I don't see him.

Mr. Show: The way your rules are written is that Tim can suspend him and from that point it comes to the next Board meeting for the Board to make a decision on the length of that suspension.

Mr. Bedwell: The way it was explained to me is that he has threatened this individual three different times in front of three different people.

Mr. Melloh: That is correct, and I have statements from each of those people with me if anyone wants to review those.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor Bob Hopper was permanently banned from the Viera East Community Development District Golf Course.

Mr. Showe: We will put that in writing and I don't know if we know how to get in touch with him but if not we will leave that at the golf club and if he shows up we can provide that to him and from that point forward if he shows up we can have him trespassed.

Mr. Bedwell: Will this be put on file with the sheriff's office?

Mr. Melloh: We will contact them and find out. We will make sure that is filed.

### **Quotes for Consideration**

Mr. Melloh: The first quote is from Marine Power for a high-performance rotor, which is a mulcher that we use. This is strictly environmental and we have one now that is very old and

useless to cut fire lines and needs to be replaced. This chops up more finely and does a better job of cutting the fire line and we also use it in areas where we rented equipment for \$3,400 for a week to do the mechanical mulching when we were unable to do a controlled burn. This is a vital piece of equipment. The price is \$28,064.29. I only have one quote because it is pretty much proprietary. The other ones we looked at are much more expensive. We feel this is a very good price for that piece of equipment and will last 20+ years.

Ms. Walsh: I believe the current piece of equipment we bought used.

Mr. Melloh: That is correct. We have three quotes for the cart path extension on hole no. 2 for 225 linear feet by 8 feet wide and this comes out of the bond money for cart path extensions. The reason we selected this one first is we have a very wet area in front of no. 2 that closed the front nine down on several occasions and after this is done it will be able to remain open on several days, not all days. We have three proposals on this and the lowest proposal is from Kenny Hanson Construction for \$9,000, the others were much higher than that.

Mr. Bedwell: When the Board did the sidewalks on Viera Boulevard, the buggy was \$600 and he has given us two buggies for \$900 and cut the price by \$300. This is a good deal.

Mr. Melloh: I estimated it to be around \$11,000 so for him to come in at \$9,000 is great. As we do other cart paths, we will look to him because we know he has given us the best pricing. He does good work.

The third quote is for Playmore Recreational Products and Services to do a renovation of our playground in Woodside Park. Basically, they will replace the swing set, replace the borders, dig down to the base, put in the bumpers and borders and the proper amount of mulch to be ADA compliant. It is a turnkey situation, come in and take out the old swing set, pour footers for the new swing set. The slide is in excellent condition and there is no need to replace that at this time. It is installation, permitting if needed \$36,767.50 and we budgeted \$45,000 so it is coming in well under budget.

Mr. McCarthy: Do we need to vote on these?

Mr. Showe: Those are the requisitions that I prepared for you no. 12 – 14. No. 14 we will update to include the \$36,767 and you can just approve the requisitions and that would approve those projects.

## **ELEVENTH ORDER OF BUSINESS**

### **Consideration of Requisitions #12-14**



On MOTION by Ms. Thomsen seconded by Mr. Oakley with all in favor requisitions 12-14 totaling approximately \$69,694.79 were approved.

**TWELFTH ORDER OF BUSINESS                      Discussion of Fire Breaks and Lakes**

This item was discussed earlier in the meeting.

**THIRTEENTH ORDER OF BUSINESS            Staff Reports**

**A.    General Manager’s Report**

This item was discussed earlier in the meeting.

**B.    District Manager’s Report**

Mr. Showe: We included as part of your financials, the original estimated cost of the capital items, the changes that you made, which at this point is just the bulkheads, as well as revised costs and anything you approved so all the things we presented to you in requisitions are in the approved costs and you can see by project what is remaining in each of those. As these requisitions are paid out we will move them into “spent” so you can see all that and track it.

**FOURTEENTH ORDER OF BUSINESS            Treasurer’s Report – Consideration of Financial Statements**

**A.    Approval of Check Register**

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor the General Fund check register in the amount of \$151,824.83 was approved.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor the Capital Reserve Fund check register in the amount of \$89,666.74 was approved.

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor the Golf Course Fund check register in the amount of \$168,581.26 was approved.

**B. Balance Sheet & Income Statement**

A copy of the financials was included in the agenda package.

**FIFTEENTH ORDER OF BUSINESS          Supervisor's Requests**

Mr. Oakley: Recently I read that the golf course has lost money over the last four years. We put money into the reserve account over the last four years. I want to ask Jason how much money did we put in over the last four years?

Mr. Showe: The last four years combined, which would be 2016, 2017, 2018 and 2019 approximately \$128,000 has been transferred into your capital projects fund, which would be excess revenues from the golf course after the expenses of the course.

Mr. Oakley: The last thing I want to comment on is I gave everybody a little slip of paper and there are some by the sign-in sheet. I did some research because so many people ask me and it has been brought up over and over, I don't understand the CDD, what is a CDD, why am I living in a CDD, why am I paying these assessments, etc. I spent one afternoon going through several Youtube videos and there are some very good ones from the Tampa Bay area. I haven't seen any over here but they had good information. A home when it is sold creates a liability of debt to the CDD with its sale price. They said if you are a good negotiator you negotiate that out of the price of the sale and have the seller pay it upfront. The other thing that was interesting about it is a homeowner can pay of the CDD bond any time they want to. I don't know how you are going to manage that. If you don't like paying your \$250 a year for 18 or 20 years, pay it off all at once. You have options in there and I recommend if you haven't taken the time to look at it, it gives a lot of good answers. If you don't understand once you buy into a CDD it is our obligation to upkeep the infrastructure and it is our obligation to do that to the best of our ability with the funds we have available, whether it is raising your annual assessment instead of a bond or a bond instead of raising your annual assessment. I think the video would be good for everybody to take a look at and hopefully it is enlightening. It opened my eyes to a lot of things.

In talking to a lot of people they do ask questions about the golf course, is it profitable, does it make money or does it lose money and some people say it loses \$50,000 a year and obviously that is not the case. Some people say the golf course should be profitable enough to pay for the several million-dollar renovations it now needs. But I wanted to point out that I like to deal with facts and reality but we know Suntree County Club, which is a 36 hole private venture club

close to us, the top golf facility in the county. They have a similar project going on over there where they are doing a \$7,450,000 renovation of the clubhouse and irrigation system. The way they are paying for that is not out of the of the profitability of the club for the last several years, but they are assessing their membership \$540 a year for ten years so the members have to pay an extra fee of \$5,400 to pay for the \$7,450,000 project. This project they have, I'm sure they have done a good job explaining it to all the members but that is the reality of the golf industry. You don't make enough money to set aside and pay for future renovations. I wanted to be clear that through the years even though the golf course has been a day to day self-sufficient and able to pass through some money to the reserve. Over the last 20 years we have not been able to put enough money aside to pay for a multi-million renovation that is needed to keep up with the rest of the area and continue to provide an asset that provides some money to the CDD. It is never going to be an operation that is going to provide \$800,000 to the bottom line and very few courses do.

Mr. Bedwell: I talked earlier about the best case of we will break even but we are also putting money in reserve, right?

Mr. Showe: Right.

Mr. Bedwell: We have a great team and put money in the reserves, so we actually made money.

Mr. Showe: Yes.

Mr. Bedwell: How many CDDs are in the State of Florida? 100?

Mr. Showe: Far more than that. Our company manages over 200 statewide so there are probably close to 1,000.

Mr. Bedwell: What is our rating on the financials that the state gets on CDDs?

Mr. Showe: You have a clear audit, everything is fine. You are 100% collected on your assessments this year and there is no financial concern.

Mr. McCarthy: I want to thank Tony and Peter for their comments, they are appreciated and the rest of the CDD residents, thank you for coming to this meeting.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor the meeting adjourned at 3:19 p.m.
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Secretary/Assistant Secretary

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Chairman/Vice Chairman

# SECTION IV

# SECTION A

# Viera East Community Development District

## Restaurant Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total	%
<b>Revenues</b>														
Food Sales	\$7,460	\$10,129	\$9,265	\$11,244	\$13,155	\$13,602	\$12,177	\$8,359	\$7,677	\$10,138	\$10,409	\$10,639	\$124,275	
Wine Sales	\$26	\$85	\$105	\$67	\$169	\$116	\$121	\$76	\$79	\$116	\$192	\$201	\$1,351	
Beer Sales	\$1,986	\$3,211	\$4,802	\$5,249	\$6,406	\$7,421	\$5,768	\$2,770	\$3,379	\$3,969	\$4,682	\$4,767	\$56,410	
Beverage Sales	\$2,175	\$3,433	\$3,602	\$4,116	\$4,391	\$5,115	\$3,755	\$2,305	\$2,613	\$4,391	\$4,136	\$4,088	\$44,120	
Liquor Sales	\$414	\$871	\$1,033	\$1,074	\$1,126	\$1,025	\$602	\$516	\$688	\$728	\$678	\$888	\$9,823	
Tournaments	\$1,900	\$200	\$2,715	\$0	\$995	\$150	\$470	\$491	\$1,510	\$0	\$170	\$0	\$8,601	
<b>Total Revenues</b>	<b>\$13,951</b>	<b>\$17,928</b>	<b>\$21,521</b>	<b>\$21,750</b>	<b>\$26,242</b>	<b>\$27,429</b>	<b>\$23,092</b>	<b>\$14,517</b>	<b>\$15,926</b>	<b>\$19,342</b>	<b>\$20,267</b>	<b>\$20,584</b>	<b>\$242,579</b>	<b>(1)</b>
<b>Expenditures</b>														
Salaries	\$6,758	\$7,412	\$7,291	\$7,636	\$6,930	\$10,218	\$6,497	\$6,306	\$6,159	\$6,534	\$9,599	\$6,532	\$87,973	
Administrative Fees	\$957	\$389	\$395	\$468	\$316	\$474	\$332	\$316	\$327	\$314	\$407	\$271	\$4,364	
FICA Expense	\$580	\$632	\$642	\$681	\$646	\$948	\$619	\$540	\$559	\$566	\$877	\$598	\$7,890	
Health Insurance	\$452	\$452	\$452	\$1,493	\$937	\$837	\$937	\$937	\$937	\$987	\$401	\$452	\$9,273	
Workers Compensation	\$113	\$123	\$125	\$112	\$107	\$158	\$102	\$97	\$108	\$116	\$168	\$115	\$1,445	
Unemployment	\$63	\$51	\$206	\$283	\$246	\$358	\$272	\$193	\$152	\$101	\$123	\$52	\$2,099	
Employee Meals	\$0	\$0	\$0	\$33	\$78	\$189	\$200	\$147	\$193	\$0	\$173	\$164	\$1,176	
Utilities	\$965	\$972	\$765	\$1,114	\$739	\$911	\$864	\$823	\$921	\$1,667	\$955	\$888	\$11,684	
Gas	\$82	\$93	\$101	\$72	\$97	\$98	\$76	\$88	\$84	\$87	\$105	\$85	\$958	
Repairs & Maintenance	\$86	\$156	\$97	\$521	\$0	\$89	\$81	\$720	\$166	\$612	\$1,264	\$789	\$4,581	
Operating Supplies	\$1,140	\$1,356	\$1,031	\$1,123	\$1,438	\$1,494	\$989	\$768	\$1,408	\$1,066	\$1,366	\$1,229	\$14,403	
Training, Education & Employee Relations	\$72	\$72	\$72	\$0	\$72	\$143	\$72	\$72	\$72	\$97	\$72	\$72	\$619	
Food Cost	\$2,156	\$7,505	\$5,685	\$4,861	\$5,033	\$4,663	\$5,500	\$3,494	\$4,111	\$5,246	\$6,144	\$5,768	\$55,175	(1)
Beer Cost	\$1,393	\$1,593	\$1,705	\$2,227	\$2,100	\$2,370	\$1,810	\$1,064	\$1,277	\$1,471	\$1,176	\$1,440	\$19,627	(1)
Beverage Cost	\$1,056	\$2,058	\$1,002	\$1,765	\$2,295	\$1,897	\$1,236	\$339	\$1,575	\$2,139	\$1,275	\$1,785	\$18,421	(1)
Wine Cost	\$87	\$22	(\$2)	\$12	\$95	\$61	\$112	\$38	\$37	\$50	\$61	\$71	\$764	(1)
Liquor Cost	\$163	\$842	(\$229)	\$120	\$310	\$97	\$177	\$117	\$132	\$236	\$168	\$87	\$2,160	(1)
Uniforms	\$220	\$0	\$0	\$27	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$316	
Due, Licenses & Subscriptions	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$2,243	
Capital Outlay/R&R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenditures</b>	<b>\$15,928</b>	<b>\$23,854</b>	<b>\$19,533</b>	<b>\$22,736</b>	<b>\$21,695</b>	<b>\$25,193</b>	<b>\$20,002</b>	<b>\$16,191</b>	<b>\$18,384</b>	<b>\$18,594</b>	<b>\$24,359</b>	<b>\$19,352</b>	<b>\$245,982</b>	<b>40%</b>
<b>Operating Income (Loss)</b>	<b>(\$1,947)</b>	<b>(\$5,925)</b>	<b>\$1,986</b>	<b>(\$986)</b>	<b>\$4,547</b>	<b>\$2,236</b>	<b>\$3,091</b>	<b>(\$1,673)</b>	<b>(\$2,458)</b>	<b>\$748</b>	<b>(\$4,273)</b>	<b>\$1,252</b>	<b>(\$3,402)</b>	

(1) Amounts utilized to calculate the percentage of Cost of Good Sold.  
(2) Budgeted Cost of Good is 40%

FY 2012

Viera East  
Community Development District  
Restaurant  
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Revenues</b>													
Food Sales	\$5,882	\$6,700	\$7,395	\$8,750	\$14,726	\$18,151	\$14,050	\$9,880	\$9,055	\$9,745	\$9,482	\$9,279	\$123,094
Wine Sales	\$111	\$152	\$181	\$226	\$210	\$309	\$178	\$98	\$121	\$75	\$56	\$117	\$1,834
Beer Sales	\$3,090	\$3,994	\$3,967	\$4,900	\$6,589	\$7,791	\$5,356	\$5,705	\$6,598	\$5,258	\$6,000	\$4,098	\$63,344
Beverage Sales	\$2,825	\$3,127	\$3,000	\$3,487	\$4,118	\$4,456	\$4,270	\$3,437	\$4,107	\$3,498	\$3,215	\$2,916	\$42,456
Liquor Sales	\$401	\$1,053	\$1,319	\$1,037	\$1,253	\$1,785	\$1,294	\$884	\$1,534	\$984	\$759	\$705	\$12,889
Tournaments	\$906	\$1,437	\$0	\$104	\$414	\$287	\$50	\$0	\$50	\$0	\$0	\$0	\$3,198
Gift Card Mulligans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tournaments- F&B Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Green Cards (Rest)	\$0	\$1,925	\$300	\$875	\$0	\$1,275	\$1,025	\$50	\$4,560	\$994	\$0	\$110	\$5,665
Season Advance/Trail Fees (Rest)	\$2,986	\$3,311	\$2,986	\$2,986	\$2,986	\$2,993	\$0	\$0	\$0	\$0	\$0	\$0	\$18,250
<b>Total Revenues</b>	<b>\$16,201</b>	<b>\$21,699</b>	<b>\$19,147</b>	<b>\$22,367</b>	<b>\$30,276</b>	<b>\$37,028</b>	<b>\$26,183</b>	<b>\$20,093</b>	<b>\$26,076</b>	<b>\$20,555</b>	<b>\$19,512</b>	<b>\$17,225</b>	<b>\$276,281</b>
<b>Expenditures</b>													
Salaries	\$6,103	\$6,673	\$6,749	\$6,597	\$7,349	\$10,623	\$6,706	\$6,335	\$6,887	\$6,420	\$8,838	\$6,870	\$86,150
Administrative Fees	\$303	\$336	\$352	\$352	\$368	\$503	\$368	\$336	\$375	\$358	\$508	\$356	\$4,515
FLA Expense	\$554	\$612	\$612	\$599	\$535	\$944	\$91	\$594	\$625	\$301	\$782	\$589	\$7,138
Health Insurance	\$443	\$470	\$470	\$193	\$374	\$330	(\$85)	\$377	\$625	\$367	\$367	\$347	\$4,019
Workers Compensation	\$107	\$121	\$118	\$115	\$126	\$182	\$115	\$110	\$125	\$181	\$173	\$134	\$1,608
Unemployment	\$113	\$76	\$96	\$400	\$519	\$605	\$550	\$274	\$295	\$210	\$205	\$197	\$3,538
Drug Testing	\$50	\$75	\$0	\$0	\$25	\$0	\$25	\$25	\$25	\$23	\$50	\$0	\$300
Utilities	\$957	\$814	\$855	\$920	\$899	\$953	\$1,113	\$870	\$923	\$713	\$1,128	\$786	\$10,932
Gas	\$43	\$64	\$30	\$73	\$81	\$114	\$78	\$82	\$85	\$80	\$117	\$35	\$904
Repairs & Maintenance	\$443	\$1,218	\$18	\$1,956	\$262	\$1,142	\$34	\$125	\$180	\$412	\$441	\$129	\$6,361
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$153	\$131	\$131	\$131	\$131	\$131	\$808
Kitchen Equip/Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$58
Paper & Plastic Supplies	\$0	\$0	\$0	\$0	\$0	\$320	\$274	\$582	\$517	\$473	\$355	\$580	\$3,101
Operating Supplies	\$1,233	\$1,289	\$978	\$810	\$1,550	\$782	\$634	\$431	\$732	\$282	\$1,039	\$652	\$10,412
Training, Education & Employee Relations	\$276	\$72	\$257	\$72	\$0	\$84	\$72	\$244	\$72	\$72	\$72	\$114	\$1,404
Food Cost	\$4,164	\$5,398	\$4,211	\$5,326	\$5,056	\$6,723	\$5,220	\$4,570	\$5,017	\$4,310	\$3,620	\$4,699	\$58,314
Beer Cost	\$1,522	\$1,573	\$1,119	\$1,544	\$1,987	\$2,568	\$1,962	\$1,550	\$2,629	\$1,745	\$1,657	\$1,654	\$21,512
Beverage Cost	(\$18)	\$869	\$242	\$918	\$1,720	\$799	\$1,326	\$1,168	\$1,680	\$1,318	\$1,198	\$1,147	\$12,366
Wine Cost	(\$21)	\$39	\$396	\$98	\$14	\$100	\$86	\$27	\$47	\$31	\$35	\$60	\$972
Liquor Cost	\$52	\$347	\$330	\$445	(\$84)	\$495	\$299	\$185	\$392	\$188	\$195	\$312	\$3,156
Employee Meals	\$216	\$231	\$206	\$268	\$268	\$276	\$226	\$228	\$265	\$272	\$336	\$383	\$3,176
Due, Licenses & Subscriptions	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$208	\$2,265
Uniforms	\$15	\$9	\$16	\$434	\$0	\$13	\$44	\$0	\$0	\$0	\$18	\$443	\$992
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$13	\$140	\$140	\$140	\$0	\$280	\$0	\$701
<b>Total Expenditures</b>	<b>\$16,743</b>	<b>\$20,472</b>	<b>\$17,262</b>	<b>\$21,307</b>	<b>\$21,236</b>	<b>\$27,744</b>	<b>\$19,976</b>	<b>\$18,570</b>	<b>\$21,697</b>	<b>\$18,075</b>	<b>\$21,733</b>	<b>\$19,828</b>	<b>\$242,641</b>
<b>Operating Income (Loss)</b>	<b>(\$542)</b>	<b>\$1,227</b>	<b>\$1,885</b>	<b>\$1,060</b>	<b>\$9,039</b>	<b>\$9,285</b>	<b>\$6,188</b>	<b>\$1,464</b>	<b>\$4,379</b>	<b>\$2,480</b>	<b>(\$2,221)</b>	<b>(\$2,603)</b>	<b>\$31,640</b>

FY 2013

**Viera East**  
**Community Development District**  
 Restaurant  
 Statement of Revenue & Expenditures

	December	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Revenues</b>													
Food Sales	\$6,079	\$8,453	\$8,191	\$6,213	\$13,161	\$14,084	\$15,141	\$9,346	\$5,886	\$5,794	\$5,272	\$7,054	\$107,785
Wine Sales	\$144	\$330	\$86	\$261	\$207	\$214	\$137	\$130	\$78	\$730	\$60	\$73	\$1,630
Beer Sales	\$4,205	\$4,537	\$3,171	\$5,125	\$5,056	\$5,378	\$5,161	\$5,696	\$4,228	\$3,632	\$3,394	\$3,958	\$50,942
Beverage Sales	\$2,729	\$2,813	\$1,870	\$2,065	\$2,938	\$3,753	\$2,966	\$3,241	\$3,494	\$2,315	\$2,617	\$2,454	\$33,257
Liquor Sales	\$1,021	\$1,111	\$1,455	\$920	\$1,199	\$1,479	\$1,139	\$1,339	\$637	\$665	\$665	\$685	\$12,923
Gift Cards - Restaurant (Sales)	\$1,537	\$1,242	\$3,352	\$1,752	\$1,969	\$1,545	\$1,415	\$1,175	\$538	\$683	\$730	\$3,636	\$18,593
Gift Cards/Season Advance- Rest. (Usage)	(\$3,249)	(\$2,843)	(\$2,193)	(\$2,191)	(\$2,373)	(\$2,294)	(\$2,232)	(\$1,777)	(\$1,118)	(\$1,417)	(\$898)	(\$1,180)	(\$25,624)
Tournaments	\$1,233	\$593	\$0	\$60	\$0	\$2,160	\$2	\$0	\$0	\$0	\$0	\$0	\$4,048
Season Advance/Trail Fees (Rest)	\$1,712	\$2,668	\$1,631	\$1,339	\$1,578	\$1,803	\$877	\$602	\$581	\$735	\$167	\$217	\$19,915
<b>Total Revenues</b>	<b>\$17,411</b>	<b>\$19,885</b>	<b>\$17,565</b>	<b>\$15,543</b>	<b>\$23,736</b>	<b>\$24,118</b>	<b>\$25,542</b>	<b>\$19,253</b>	<b>\$14,367</b>	<b>\$17,508</b>	<b>\$19,808</b>	<b>\$16,227</b>	<b>\$219,889</b>
<b>Expenditures</b>													
Salaries	\$7,694	\$7,430	\$7,340	\$6,748	\$6,428	\$7,350	\$6,581	\$7,098	\$6,913	\$6,794	\$5,967	\$5,975	\$82,258
Administrative Fees	\$376	\$404	\$382	\$372	\$383	\$448	\$324	\$406	\$356	\$417	\$370	\$288	\$4,507
FICA Expense	\$518	\$631	\$654	\$597	\$595	\$685	\$384	\$673	\$616	\$401	\$528	\$519	\$7,001
Health Insurance	\$0	\$0	\$0	(\$91)	\$465	\$285	\$258	\$258	\$258	\$212	\$258	\$258	\$2,741
Workers Compensation	\$149	\$143	\$144	\$132	\$136	\$144	\$126	\$139	\$139	\$134	\$119	\$119	\$1,613
Unemployment	\$288	\$317	\$375	\$410	\$408	\$465	\$274	\$331	\$283	\$276	\$229	\$208	\$3,885
Drug Testing	\$50	\$50	\$125	\$0	\$0	\$75	\$0	\$105	\$35	\$35	\$0	\$35	\$510
Utilities	\$989	\$637	\$666	\$944	\$768	\$1,205	\$716	\$1,131	\$781	\$935	\$1,175	\$770	\$11,026
Gas	\$91	\$61	\$106	\$105	\$71	\$39	\$728	\$102	\$65	\$68	\$131	\$90	\$1,056
Repairs & Maintenance	\$0	\$92	\$125	\$169	\$0	\$384	\$473	\$136	\$136	\$136	\$55	\$272	\$4,803
Pest Control	\$131	\$131	\$131	\$131	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$1,673
Kitchen Equipment/Supplies	\$0	\$0	\$0	\$0	\$0	\$337	\$0	\$0	\$567	\$0	\$0	\$113	\$1,017
Paper & Plastic Supplies	\$354	\$657	\$397	\$325	\$713	\$717	\$647	\$507	\$236	\$523	\$508	\$594	\$5,923
Operating Supplies	\$766	\$136	\$644	\$510	\$821	\$145	\$198	\$236	\$198	\$541	\$172	\$172	\$4,640
Training, Education & Employee Relations	\$72	\$72	\$306	\$72	\$312	\$72	\$72	\$104	\$72	\$72	\$72	\$72	\$1,365
Food Cost	\$5,225	\$4,655	\$4,397	\$4,255	\$4,143	\$7,491	\$5,905	\$5,428	\$4,206	\$2,301	\$5,471	\$1,574	\$55,058
Beer Cost	\$1,302	\$1,684	\$1,488	\$1,352	\$1,074	\$2,582	\$2,064	\$2,172	\$1,379	\$1,081	\$1,517	\$1,497	\$19,170
Beverage Cost	\$733	\$677	\$1,077	\$381	\$1,866	\$603	\$1,132	\$1,286	\$1,413	\$1,113	\$1,082	\$824	\$12,000
Wine Cost	\$51	\$113	\$85	\$188	(\$7)	\$88	\$67	\$48	\$21	\$36	\$31	\$25	\$753
Liquor Cost	\$129	\$361	\$14	\$444	\$325	\$322	\$257	\$326	\$350	\$150	\$358	\$45	\$3,293
Employee Meals	\$384	\$371	\$309	\$308	\$275	\$286	\$360	\$359	\$309	\$363	\$339	\$355	\$4,014
Due, Licenses & Subscriptions	\$187	\$187	\$187	\$187	\$187	\$187	\$187	\$177	\$177	\$177	\$177	\$177	\$2,183
Uniforms	\$18	\$61	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$865
Equipment Lease	\$280	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$1,820
<b>Total Expenditures</b>	<b>\$19,706</b>	<b>\$19,630</b>	<b>\$19,501</b>	<b>\$19,454</b>	<b>\$19,307</b>	<b>\$24,024</b>	<b>\$20,745</b>	<b>\$21,326</b>	<b>\$18,675</b>	<b>\$17,446</b>	<b>\$18,945</b>	<b>\$13,764</b>	<b>\$232,442</b>
<b>Operating Income (Loss)</b>	<b>(\$2,295)</b>	<b>(\$745)</b>	<b>(\$938)</b>	<b>(\$911)</b>	<b>\$4,429</b>	<b>\$4,104</b>	<b>\$4,797</b>	<b>(\$1,373)</b>	<b>(\$4,107)</b>	<b>(\$4,939)</b>	<b>(\$5,637)</b>	<b>\$2,442</b>	<b>(\$12,553)</b>

FY 2014



# Viera East Community Development District

## Restaurant Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Revenues</b>													
Food Sales	\$9,960	\$8,134	\$8,653	\$11,292	\$9,679	\$14,156	\$12,861	\$11,138	\$6,206	\$6,847	\$6,111	\$4,865	\$111,933
Wine Sales	\$109	\$187	\$120	\$393	\$333	\$503	\$422	\$297	\$238	\$192	\$165	\$169	\$3,129
Beer Sales	\$5,167	\$4,266	\$3,934	\$5,745	\$5,451	\$9,391	\$7,361	\$4,890	\$4,239	\$3,705	\$3,334	\$2,240	\$58,783
Beverage Sales	\$2,850	\$2,353	\$2,433	\$3,348	\$2,773	\$4,417	\$5,033	\$3,629	\$3,023	\$2,217	\$2,416	\$1,536	\$36,129
Liquor Sales	\$1,202	\$1,341	\$1,192	\$1,849	\$1,702	\$2,005	\$1,499	\$1,366	\$1,055	\$706	\$605	\$464	\$14,866
Gift Cards - Restaurant (Sales)	\$3,550	\$906	\$2,702	\$1,831	\$1,632	\$986	\$989	\$616	\$965	\$259	(\$948)	\$0	\$14,534
Gift Cards/Season Advance- Rest. (Usage)	(\$3,458)	(\$2,617)	(\$3,640)	(\$3,418)	(\$2,258)	(\$2,565)	(\$1,747)	(\$1,665)	(\$1,217)	(\$931)	(\$948)	(\$503)	(\$24,968)
Tournaments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Season Advances/Trail Fees (Rest)	\$91	\$1,712	\$938	\$1,586	\$25,91	\$1,578	\$779	\$1,050	\$231	\$673	\$848	\$1,914	\$12,027
<b>Total Revenues</b>	<b>\$19,570</b>	<b>\$15,281</b>	<b>\$16,342</b>	<b>\$22,627</b>	<b>\$19,938</b>	<b>\$30,473</b>	<b>\$27,176</b>	<b>\$21,321</b>	<b>\$16,825</b>	<b>\$13,667</b>	<b>\$12,651</b>	<b>\$10,704</b>	<b>\$227,553</b>
<b>Expenditures</b>													
Salaries	\$7,008	\$6,188	\$6,723	\$8,564	\$6,445	\$9,608	\$6,841	\$6,300	\$7,691	\$6,589	\$6,721	\$6,234	\$89,113
Administrative Fees	\$267	\$307	\$362	\$331	\$326	\$413	\$366	\$387	\$478	\$425	\$371	\$359	\$4,391
FICA Expense	\$495	\$576	\$574	\$784	\$604	\$744	\$573	\$737	\$630	\$375	\$370	\$511	\$7,223
Health Insurance	\$258	\$256	\$260	\$180	\$226	\$226	\$226	\$226	\$98	\$226	\$226	\$226	\$2,633
Workers Compensation	\$139	\$123	\$134	\$167	\$129	\$187	\$177	\$161	\$134	\$125	\$127	\$118	\$1,722
Unemployment	\$248	\$245	\$145	\$674	\$438	\$569	\$323	\$229	\$305	\$203	\$194	\$91	\$3,651
Drug Testing	\$0	\$70	\$0	\$0	\$0	\$152	\$0	\$76	\$0	\$38	\$0	\$0	\$441
Utilities	\$952	\$992	\$805	\$1,025	\$957	\$973	\$922	\$1,002	\$980	\$978	\$978	\$1,075	\$11,718
Gas	\$74	\$64	\$65	\$91	\$57	\$99	\$44	\$71	\$86	\$108	\$35	\$94	\$687
Repairs & Maintenance	\$1,761	\$617	\$344	\$544	\$446	\$309	\$259	\$460	\$355	\$790	\$567	\$217	\$6,696
Pest Control	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$0	\$136	\$0	\$0	\$0	\$1,503
Kitchen Equipment/Supplies	\$0	\$143	\$176	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$142	\$0	\$504
Paper & Plastic Supplies	\$762	\$323	\$593	\$599	\$744	\$631	\$662	\$1,181	\$1,418	\$455	\$726	\$312	\$8,606
Operating Supplies	\$906	\$172	\$295	\$478	\$358	\$371	\$2,462	\$198	\$397	\$556	\$603	\$328	\$7,425
Training, Education & Employee Relations	\$72	\$72	\$122	\$72	\$296	\$172	\$72	\$72	\$72	\$172	\$72	\$72	\$1,332
Food Cost	\$6,771	\$4,735	\$5,106	\$4,789	\$5,128	\$6,813	\$6,534	\$6,132	\$6,405	\$2,002	\$4,672	\$4,717	\$65,605
Beer Cost	\$1,636	\$1,909	\$1,455	\$2,180	\$2,520	\$2,887	\$3,068	\$1,700	\$1,615	\$878	\$1,581	\$1,824	\$23,253
Beverage Cost	\$1,110	\$981	\$1,277	\$1,055	\$1,084	\$1,541	\$1,911	\$1,065	\$1,150	\$1,081	\$1,246	\$981	\$14,821
Wine Cost	\$45	\$69	\$114	\$120	\$124	\$294	\$189	\$96	\$105	\$32	\$120	\$158	\$1,406
Liquor Cost	\$71	\$263	\$422	\$462	\$812	\$729	\$1,133	\$67	\$304	\$468	\$271	\$69	\$4,481
Employee Meals	\$98	\$324	\$346	\$321	\$244	\$396	\$411	\$461	\$303	\$355	\$351	\$215	\$4,116
Dues, Licenses & Subscriptions	\$208	\$208	\$208	\$208	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$2,183
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81	\$0	\$0	\$0	\$105
Equipment Lease	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$260	\$140	\$85	\$88	\$88	\$1,660
<b>Total Expenditures</b>	<b>\$23,349</b>	<b>\$18,934</b>	<b>\$20,342</b>	<b>\$23,234</b>	<b>\$21,383</b>	<b>\$27,239</b>	<b>\$26,614</b>	<b>\$23,071</b>	<b>\$23,302</b>	<b>\$16,350</b>	<b>\$20,051</b>	<b>\$17,857</b>	<b>\$263,796</b>
<b>Operating Income (Loss)</b>	<b>(\$3,779)</b>	<b>(\$2,653)</b>	<b>(\$4,000)</b>	<b>(\$607)</b>	<b>(\$1,445)</b>	<b>\$3,175</b>	<b>(\$1,438)</b>	<b>(\$1,751)</b>	<b>(\$6,478)</b>	<b>(\$2,683)</b>	<b>(\$7,400)</b>	<b>(\$7,153)</b>	<b>(\$36,243)</b>

FY 2015

# SECTION B

# Understanding Fish Kills in Florida Freshwater Systems

**A** fish kill is an event in which dead or dying fish are observed in a lake or waterbody. Some fish kill events involve small numbers of fish and others may involve hundreds, or even thousands of fish.

There are many factors that can contribute to a fish kill. This pamphlet was created to explain the most common factors and how they affect Florida's freshwater systems. It includes discussion of both natural and human-induced causes, as well the effects that stress can have on fish — a component of virtually every fish kill situation.

We hope this information will provide a greater understanding of the processes that commonly occur during a fish kill event, and perhaps alleviate some of the concerns you may have.

Should a fish kill occur in your area, the last section of this pamphlet (pages 14-16) provides steps you can take to help determine the cause. While this task can be challenging, the chances for success are greatly increased if both fish samples and water samples can be collected from the waterbody and analyzed in a timely manner. A listing of fish health diagnostic laboratories is provided on page 16.\* If too much time has already passed or if you don't have time to submit samples, the observations you collect can still provide important clues about what may have happened. Be sure to gather this information as soon as possible and contact the appropriate agency, listed on page 14.

*\* There are usually fees associated with having samples tested in a laboratory; it is recommended that you call ahead and discuss the cost before going to the trouble of collecting and submitting samples.*

## Included in this pamphlet:

Introduction	2
<b>Naturally Occurring Fish Kills</b>	<b>3</b>
Low Dissolved Oxygen Levels	3
Spawning Fatalities	7
Mortality Due to Cold Temperatures	7
<b>Sidebar: Stress in Fish</b>	<b>8</b>
Diseases and Parasites	10
Toxic Algae Blooms	11
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**F**loridians are proud of the diversity and abundance of fish life found throughout the state, and for good reason. More than 225 different species of fish can be found in freshwater systems, including about 150 native species and approximately 75 non-natives. Of course, this doesn't even include the abundance of saltwater species!

With such a variety to choose from, it's easy to see why Florida is considered the Fishing Capital of the World — a place where virtually every day, thousands of anglers take to the water to land a trophy bass, catch a delicious fish dinner or enjoy the therapeutic qualities that fishing has to offer. In fact, freshwater anglers contribute nearly two billion dollars to the state's annual economy.<sup>1</sup>

However, anglers aren't the only people who care about fish. There are just as many individuals who enjoy feeding or watching them school under a dock. Some lake residents have even "adopted" or named individual fish that are seen on a regular basis. Still others feel good simply knowing that there are fish living in their neighborhood lake, pond, or canal, serving as indicators of the ecosystem's health.

Such strong connections to the aquatic environment may help explain the concern that surfaces when reports of a fish kill appear in the local media — especially if large numbers of fish are involved. Often the first assumption is that something is terribly wrong with the lake or waterbody. Suspicions are raised as to whether human activity, such as a chemical spill, may have caused the fish to die. Sometimes these suspicions are warranted but often they are not. What many people don't realize is that the vast majority of fish kills in Florida are due to natural causes. Read pages 3-11 to learn more.

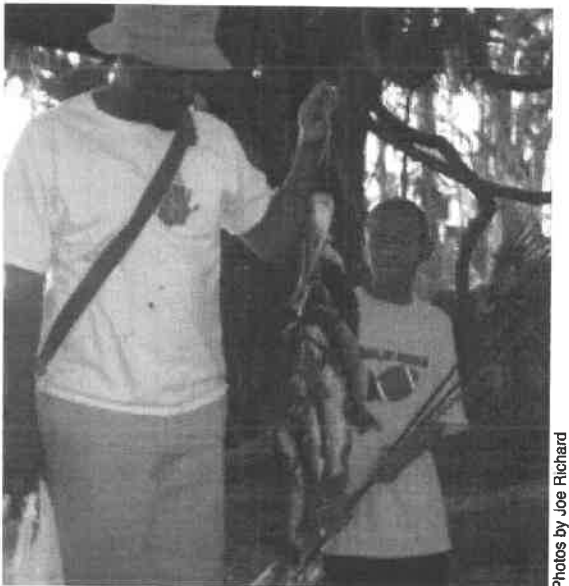
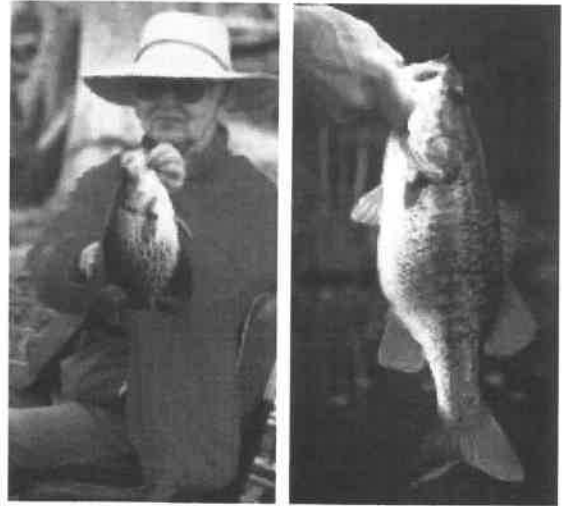
*1 According to the National Survey of Fishing, Hunting and Wildlife-Related Recreation. U.S. Census Bureau. 2001.*

## The Bad News

- Fish kills occur frequently in Florida and most of them are natural.
- It is difficult to predict when a fish kill will occur.
- Even if a fish kill is predicted, there is not much that can be done to prevent it, especially in larger waterbodies.

## The Good News

- In the event of a fish kill, you may see a lot of dead fish but there are usually a lot more that are still alive.
- If water quality should change for the worse, there are often many refuges for fish to escape to.
- Because fish are known to lay many eggs, their reproductive potential is usually strong. As a result, they are generally able to rebound from a fish kill within a couple of years.



Photos by Joe Richard

# Naturally Occurring Fish Kills

**N**aturally occurring fish kills can be related to physical processes (e.g., rapid fluctuations in temperature), water chemistry changes (e.g., lack of oxygen or changes in the pH), or they can be biological in nature (e.g., stress from spawning activity, viruses, bacterial infection, parasites, etc.). Such processes are common to every lake in Florida and generally become lethal only after a fish is weakened by stress. As described on page 8, stress is usually caused by a number of factors — in addition to the daily challenge of living in an aquatic environment and continuously having to hide from predators.

In Florida, the vast majority of fish kills are caused by one or more natural causes. The most common are low dissolved oxygen levels, spawning fatalities, mortality due to cold temperature, and fish parasites or diseases. On occasion, toxic algae blooms may be suspect. The following segments provide basic descriptions of these factors and how they can adversely affect fish health.

## Low Dissolved Oxygen Levels

Fish need oxygen just as you and I do, even if they breathe a little differently. (Fish absorb oxygen from the water as it passes over their gills, whereas you and I use our lungs to absorb oxygen from the air.) For optimum health, warm water fish generally require dissolved oxygen (DO) concentrations of at least 5 parts per million, also expressed as 5 milligrams per liter or 5 mg/L.

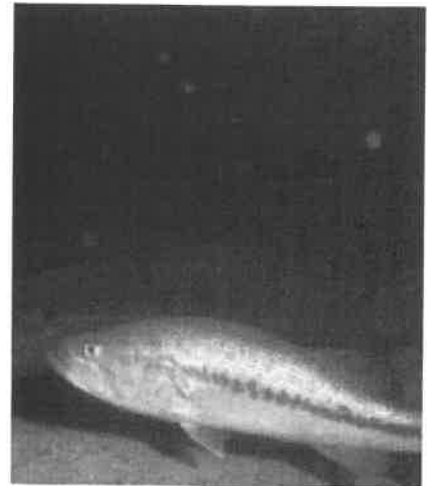
Just like humans, fish can endure brief periods of reduced oxygen. However, if DO levels drop below 2 mg/L, they aren't always able to recover.<sup>2</sup> When concentrations fall below 1 mg/L fish begin to die.<sup>3</sup>

The periodic depletion of dissolved oxygen in a lake or waterbody is by far the most common cause of fish kills in Florida. These events are easy to recognize because they usually affect many different sizes and species of fish, whereas cold temperature-related or spawning-related fish kills tend to affect only one or two species. If it is a DO-related fish kill, large fish tend to be affected first and more severely than other fish. Another clue: small fish can be seen gulping or gasping for air at the surface just before a fish kill occurs.

When it comes to understanding the dynamics of oxygen and water, the most important thing to remember is that the amount of dissolved oxygen found in an aquatic system changes constantly, day and night. It is affected by weather, temperature, the amount of sunlight available, and the amount of plants and animals living in the water. Each of these factors can influence the amount of oxygen released or removed from the water at any given time. See pages 4 -6 for more about these processes.

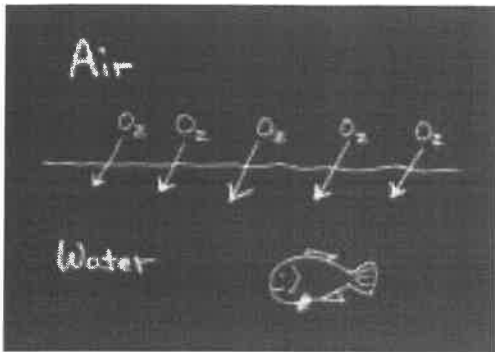
<sup>2</sup> Dissolved oxygen refers to oxygen gas that is dissolved in water.

<sup>3</sup> Fish kill data reported to the South Florida Water Management District documents that 87% of the fish killed in South Florida (i.e., from 1991 to 2001) occurred when surface DO was 3 mg/L or less. Measurements were taken during or shortly after each fish kill event.



Chuck Cichra

**The periodic depletion of dissolved oxygen in a lake or waterbody is by far the most common cause of fish kills in Florida.**



**Just as you and I use oxygen from the air, aquatic organisms and plants are constantly using or removing oxygen from the water.**

## Oxygen enters water from two main sources:

**The atmosphere:** The same oxygen that we breathe from the atmosphere is also slowly and continuously being dissolved into our oceans, lakes, rivers, streams, and ponds through a process known as **diffusion**. Wind and wave action can accelerate this process.

**Photosynthesis:** Photosynthesis is a process whereby algae and aquatic plants use carbon dioxide, water, and sunlight to make their own food. Oxygen is a by-product of this activity. Therefore, as long as photosynthesis is taking place, oxygen is continuously being released into the water.

## At the same time that oxygen enters the aquatic environment, it is also being removed by the following natural processes:

**Biological activity in the water column** – refers to the regular day-to-day functions carried on by various aquatic organisms in a lake including algae, aquatic plants, bacteria, fish, insects, zooplankton, etc. Just as you and I use oxygen from the air, these organisms are constantly using or removing oxygen from the water. This is usually not a problem during daylight hours because the algae and submersed aquatic plants generally produce a surplus of oxygen via photosynthesis. However, once the sun goes down, algae and plants are no longer able to photosynthesize and they become oxygen *consumers*, instead of oxygen *producers*. After a long night of limited oxygen production, the organisms in a lake are ready for some fresh DO.

**Water temperature** – affects how much oxygen water can hold at a given time. As a general rule, warm water holds less oxygen than cool water.<sup>4</sup> In fact, not only does warmer water hold less oxygen, it also speeds up a fish's metabolism. Of course, this dynamic puts fish in double jeopardy; as the water becomes warmer, fish need more oxygen for respiration,<sup>5</sup> but are getting less because warm water holds less oxygen.

**Decomposing aquatic plants and/or algae** – can result in the loss of oxygen in a waterbody and it works like this: once the plants or algae die, a feeding frenzy is often triggered within the detrital aquatic community,<sup>6</sup> as bacteria begin to break down or "decompose" the dead vegetation. The increased activity can result in a loss of oxygen because these organisms are working harder and therefore using more oxygen. If there is a large amount

<sup>4</sup> There are times when cooler water may not necessarily hold more dissolved oxygen than warm water. See *Lake Turnover* section described on page 5.

<sup>5</sup> (i.e., the act of breathing)

<sup>6</sup> (i.e., microbes and/or insects that feed on rotting vegetation and debris)



of dead vegetation or algae, such activity can result in a severe loss of dissolved oxygen and, consequently, a fish kill. Lakes or ponds with heavy populations of aquatic plants or algae are more susceptible to this type of event and can result in large numbers of dead fish. That is why, when using chemicals (i.e., algicides or herbicides) to remove algae or aquatic weeds from a lake, it's recommended that treatments be staggered in order to avoid large amounts of algae or plants dying all at once.<sup>7</sup>

**Lake turnovers** – generally occur in the fall but can sometimes occur in the summer. During hot weather, the surface water of a lake warms much faster than deeper water. This results in a temporary layering effect, with warm water on top and cool water underneath. Scientists refer to this as stratification. Because the top layer has constant access to the atmosphere, it tends to have more oxygen than the bottom layer — even though it's warmer.<sup>8</sup> If a heavy wind or cold rain should occur during these conditions, the stratification may be broken, causing the two layers to mix. Once this happens, oxygen-rich surface waters are suddenly mixed with the low-oxygen bottom waters.

If the volume of low oxygen water (i.e., from the bottom of the lake) is much greater than the oxygen-rich surface layer, this mixing action can result in low DO levels throughout the water column, and potentially result in a fish kill.

**To summarize:** Although oxygen depletions can happen at any time, they are most likely to occur during warm summer months due to the factors described above. A combination of hot weather and cloudy skies can be particularly deadly for fish, as the decrease in sunlight (i.e., from cloud cover) makes it difficult for algae and plants to photosynthesize. The reduction in photosynthesis results in a decrease in oxygen being released into the water column. When overcast skies persist for several days, oxygen levels can become severely depleted.

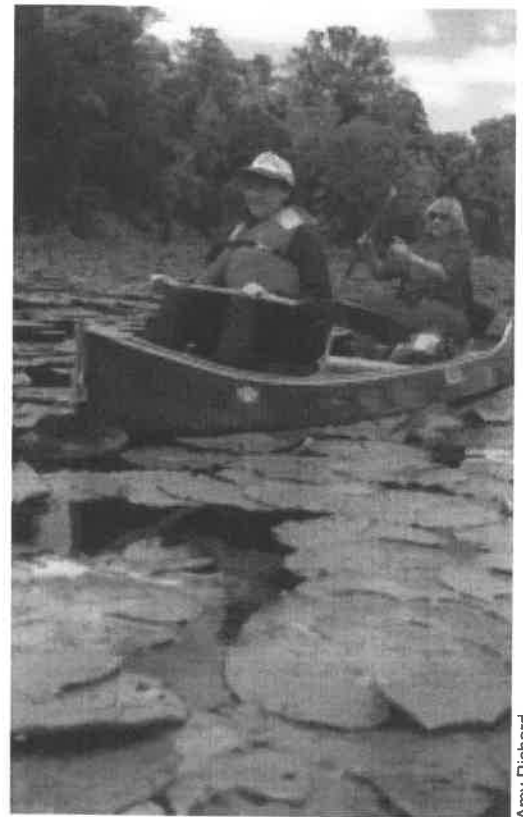
Heavy thunderstorms can also have an adverse effect on oxygen levels, especially after extended periods of dry weather or during hot weather. If conditions have been dry for a long time, heavy rains tend to wash large amounts of organic matter such as dried leaves, grasses, etc. into nearby canals, lakes, and ponds. As bacterial organisms begin to decompose the new material, oxygen is used at a faster rate than normal. This can be a problem during hot weather as there is less oxygen in the water.

See Figure 1 on page 6 for more on the relationship between fish kill events and rainfall in Florida.

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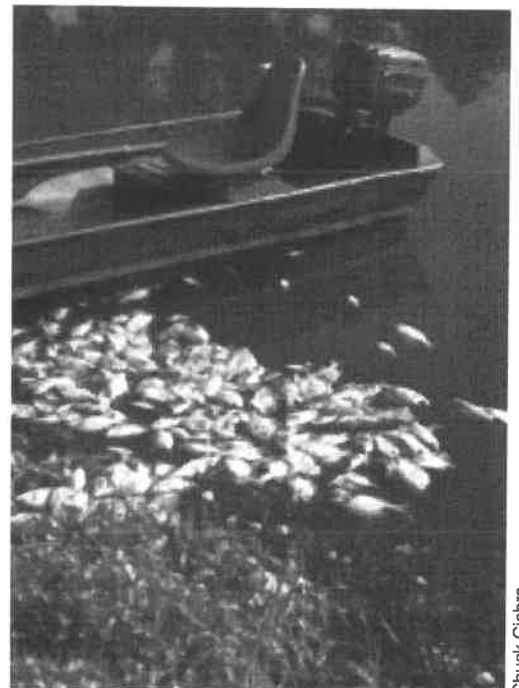
<sup>7</sup> *A Beginner's Guide to Water Management - The ABCs (Information Circular 101)*. 1999. Florida LAKEWATCH. University of Florida/Department of Fisheries and Aquatic Sciences. Page 12.

<sup>8</sup> While cooler water has the potential to hold more oxygen, there are times when dissolved oxygen levels are lower in cool water — especially at greater depths where there is no access to atmospheric oxygen and photosynthesis is limited due to a lack of sunlight.



Amy Richard

**Lakes with large amounts of aquatic plants or algae are more susceptible to oxygen-related problems, especially if the plants happen to die all at once.**



Cituck Cichra

The graph below provides strong evidence that many of the fish kills in Florida are related to rain events, particularly during the summer months. It's also a good example of how useful long-term data can be for making such comparisons. Data for the graph was supplied by the South Florida Water Management District.

Figure 1

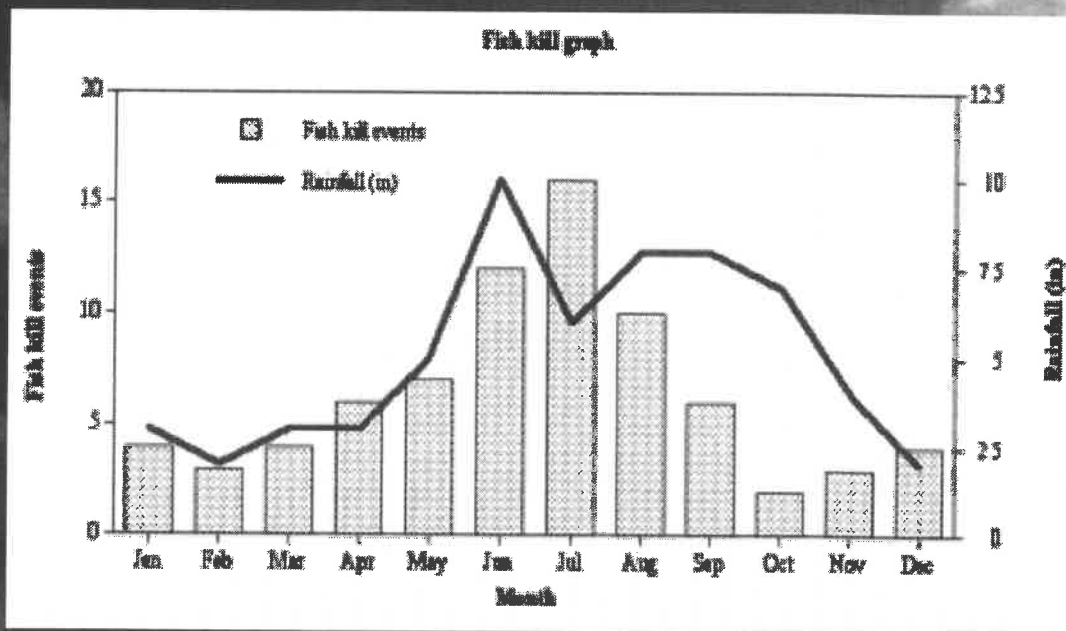


Figure 1 illustrates the relationship between the total number of fish kill events and average monthly rainfall in South Florida, from 1991 to 2001. Notice the strong correlation between the number of fish kill events and the amount of rainfall during the same time. Also notice that a large majority (64%) of the fish kill events occurred between May and September — traditionally known as Florida's rainy season. Average rainfall for this time period accounted for 61% of the annual average, whereas rainfall for the preceding four months accounted for only 18% of the annual average.



## Spawning Fatalities

Another type of fish kill event that is both natural and common in Florida waterbodies occurs after fish spawning activities. This is usually due to exhaustion from courtship behavior, nest building, and the release of eggs or milt. Fish have also been known to suffer fatal injury from defending their young. During and after spawning, fish are often quite weak and any change in the environment can stress them significantly and lead to death.

These type of events are most common in the springtime and early summer when the majority of the fish are spawning.<sup>9</sup> They are generally identified by the deaths of adult fish (only), belonging to one or two different species.

## Mortality Due to Cold Temperatures

Fish kills can also be the result of a dramatic drop in air, and consequently, water temperature. This type of event is easily identified because it generally happens after extended periods of cold weather and almost all of the dead fish will be cold intolerant species. In almost every instance, these cold intolerant species are “exotic” fish that have accidentally been introduced to Florida waters. One example is the blue tilapia (*Tilapia aurea*) from Africa’s Nile River. This fish was inadvertently introduced into Florida waterbodies in 1961 and is now successfully reproducing in 18 counties. Because they are from a tropical region of the world, blue tilapia don’t fare well in cold temperatures; they stop feeding when water temperatures drop to about 60 degrees Fahrenheit and die when it reaches approximately 45 degrees.

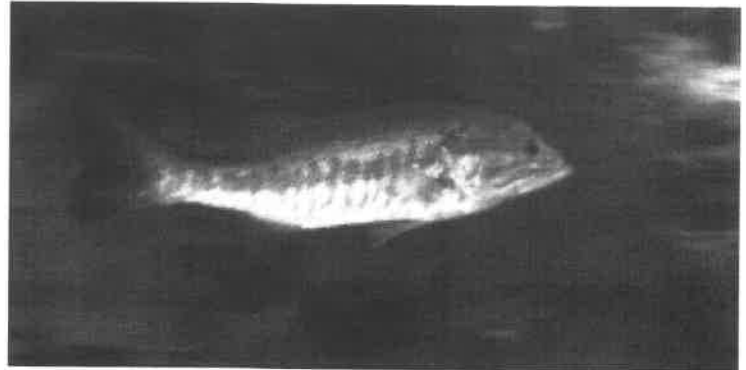
Those who worry about the further spread of exotic tropical fish species can take some comfort in knowing that their distribution is often naturally limited by their sensitivity to low temperatures. This natural control mechanism was recently demonstrated at Lake Alice, a small waterbody on the University of Florida campus in Gainesville in North Central Florida. For several years, the lake supported a population of blue tilapia estimated to be around 12,000. However, in early January 2001, a severe cold front passed through Gainesville bringing temperatures that were considerably colder than the tilapia’s native African habitat. Within a week, dead tilapia began to float to the surface. By the middle of the month, thousands of these fish had died, while native species survived the cold snap just fine. Several more cold fronts have effectively reduced the tilapia population to almost nothing.



Photos by Joe Richard

**Cold temperature related fish kills are easily identified because they generally occur after extended periods of cold weather and almost all of the dead fish will be cold intolerant species, such as the blue tilapia pictured above.**

<sup>9</sup> Some fish spawn year round in Florida, but the peak season is generally from January through April.



**A**s you've learned from reading this pamphlet, there are many factors that can contribute to a fish kill. However, stress seems to be a common element linked with virtually every one of these events.

The term "stress" is used to describe the physical changes that fish experience as they adjust to a changing environment. While it may not be the actual cause of disease or death, it is always a predisposing factor.

As with humans, there are numerous degrees of stress and a fish can recover from many of them, especially if it can remove itself from the negative events it is experiencing. However, if it cannot escape, or the events increase in severity or duration, the fish may be pushed beyond a level from which its system can recover.

The typical stresses that a fish may experience on a daily basis, such as the predator/prey example described on page 9, are natural situations that fish are designed to deal with. However, continuous stress tends to break down a fish's immune system and can lead to disease or death. Examples of continual stressors include poor nutrition, poor water chemistry, and overcrowding. Multiple stresses occurring at the same time, can have a magnified effect and often represent the fatal blow to a fish's health.

### The Mechanics of Stress

When fish experience stress, various physical and chemical processes occur. To be more

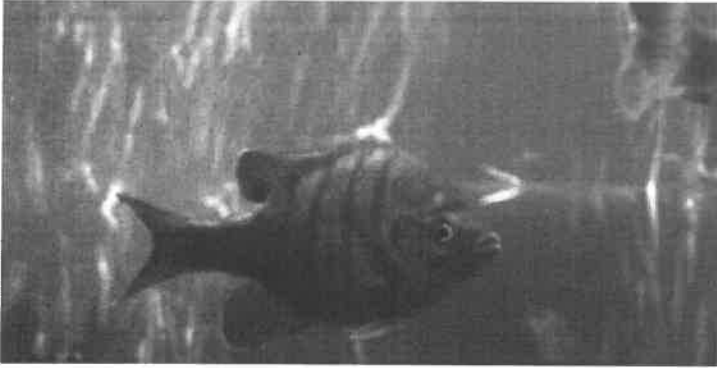
specific, stress triggers a series of events known as the **General Adaptation Syndrome**. This syndrome affects a fish's metabolism and immune system and occurs in three phases:

**Phase 1 Alarm Reaction** - This first phase involves the release of certain stress hormones, resulting in an immediate reaction from the fish. Also known as the "flee or fight" response, the release of stress hormones acts as a signal to the fish to swim away as quickly as possible or stay and fight.

**Phase 2 Resistance Stage** - The second phase involves the use of a fish's energy stores to compensate for the challenge it has detected (i.e., to flee or fight). If the "stressor" does not decline, the fish will continue to use its energy reserves until they are depleted, leading to the third phase.

**Phase 3 Exhaustion Phase** - During the Exhaustion Phase there is minimal ability to adapt or resist death.

Anglers are familiar with the fish behavior just described as it is (hopefully) played out many times during a fishing trip. Sometimes the angler wins, sometimes the fish wins. However, the General Adaptation Syndrome is most often associated with a fish's ability to survive in its normal aquatic environment full of hungry finned predators.



Photos by Joe Richard

## The following is a description of a typical predator/prey encounter:

*A largemouth bass spots a bluegill and begins to chase it. The bluegill senses the approaching bass and attempts to escape. Stress hormones are released, triggering an increase in blood flow to the bluegill's skeletal muscles and gills, and a decrease in blood flow to the digestive system (a low priority at this point). The increased blood flow to the gills and muscle tissue allows for a burst of fast swimming.*

*If the bluegill makes it to cover before the bass swallows it, the stress stops almost immediately — for the bluegill, anyway. Once the bluegill is safe in its new hiding place, it can rest and slowly replenish its depleted energy stores. However, if it is too far from cover or makes a mistake and bolts for open water, then the stressor (i.e., the bass) will continue the chase, “burning up” the bluegill's energy stores as it flees. Eventually the bluegill will exhaust its supply of quick energy and will begin to tire and slow until the bass captures it with one big gulp!*

This synopsis is a good example of an “all or nothing” situation where the outcome is very distinct (i.e., recovery or death). However, there is also a more complex form of the General Adaptation Syndrome that exists when stress occurs at lower levels, but for prolonged periods of time. When this happens, stress slowly catches up to the fish, resulting in disease and sometimes, death.

Such chronic low-level stress stimulates the production of a second type of hormone-induced process that affects the fish's metabolism and osmoregulation (water-ion salt balance).

The results are a prolonged reaction within the fish's body chemistry — a contrast to the more immediate “flee or fight” response described earlier. Though the release of low-level hormones is more gradual, it is similar in that it also occurs in three phases:

**Step 1** When a fish begins to experience a stressor, substances known as “releasers” are produced by the hypothalamus in the brain.

**Step 2** These releasers travel through the bloodstream to the pituitary gland, where they trigger the release of hormones to the kidney.

**Step 3** The hormones themselves produce a chemical that suppresses the immune system, resulting in an increased susceptibility to disease.

In addition to these steps, there is another physical process that occurs that can be beneficial to fish for the short term, but detrimental over the long term. When hormones are released, extra blood is shunted to the fish's gills, providing a quick source of oxygen and energy. However, if the stress continues, the gill tissue remains engorged with blood, and water flowing over the gills will remove too many salts and ions from the fish's bloodstream. This can be corrected on a short-term basis (i.e., predator/prey chase scenario). However if the stress continues over a prolonged period of time, there is no recovery phase and the fish will most likely become ill and experience a fatal outcome.

## Diseases and Parasites

Fish diseases (i.e., from viruses, bacteria, and fungi) and parasites (i.e., protozoans, crustaceans, flukes, and worms) occur naturally in Florida lakes and under certain circumstances, fish can contract one or more of these afflictions. Of course, a healthy fish is usually able to fend off such problems, but if a fish is weak from spawning or from extreme water quality conditions, it has a much greater chance of getting sick or possibly dying.

See sidebar: Stress in Fish on pages 8 & 9.

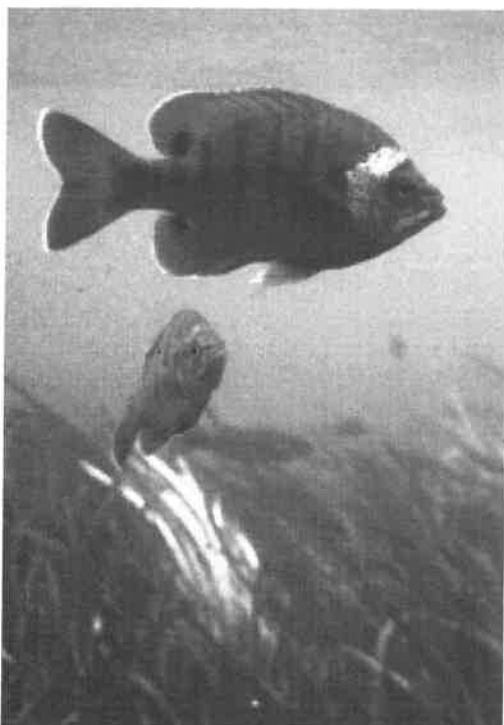
Fish infected with parasites or diseases may have physical clues on their bodies or they may display abnormal behavior. Some physical clues can be obvious, such as open sores on the body, missing scales, lack of slime, or strange growths on the body, head, or fins. If a fish is large enough (e.g., a largemouth bass), the careful observer may even notice parasites crawling on its skin or gills. Abnormal behavior may include swimming weakly, lazily, erratically, or in spirals; scratching or rubbing against objects in the water; twitching, darting, or convulsing; failure to flee when exposed to fright stimuli; gasping at the water surface or floating head, tail, or belly up.

These types of fish health problems are perhaps a little more difficult to spot in the natural environment whereas fish farmers are all too familiar with it. In channel catfish aquaculture ponds, for example, a protozoan known as *Aurantiactinomyxon ictaluri* is known for causing the dreaded Hamburger Gill Disease. In some instances, it has killed up to 100% of the fish in an infected pond. Fish with this particular problem may exhibit a reduction in feeding habits and can be seen swimming lethargically. They may also be gasping for air at the surface and frequently will congregate around aeration equipment. Their gills will be swollen and mottled with red and white colored streaks, closely resembling ground hamburger meat, hence the name.

If a fish disease problem is suspected in a lake or pond, it is helpful and informative if one is able to collect water samples and also capture several live fish samples for examination — especially fish that are near death.

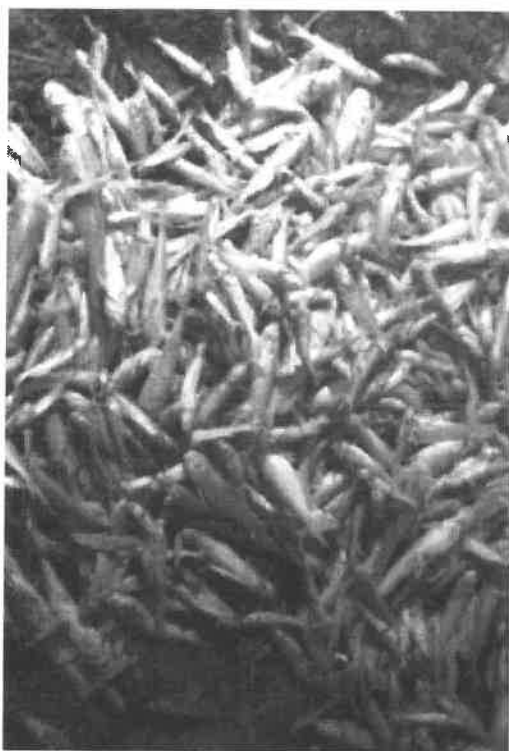
*Note: Once dead fish are observed floating at the surface of a lake or waterbody, decomposition is usually advanced and the fish are not suitable for diagnostic evaluation.*

For more on the correct procedures for sampling, see Collecting Fish and Water Samples on page 15.



Joe Richard

**Fish infected with diseases or parasites may have physical clues on their bodies such as sores, or they may display abnormal behavior.**



Chuck Cichra

**Fish diseases such as the dreaded “Hamburger Gill Disease” can be devastating — particularly in ponds.**



## Toxic Algae Blooms

The appearance of large amounts of algae or scum floating on the surface of the water is often referred to as an “algae bloom” or “algal bloom.” Such occurrences can be smelly, unsightly, and — depending on the species of algae — the color of the water may even change. In some instances, a number of dead fish may be seen floating on the surface or washed up on the shoreline. As alarming as these events may seem, there are several factors to consider before assuming that an algal bloom is toxic:

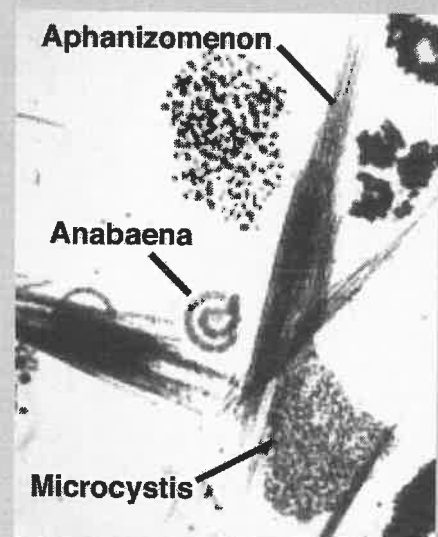
- In Florida’s freshwater systems, there are relatively few species of algae that are known to produce toxins.<sup>10</sup> The most common species found here are the blue-green algae *Microcystis*, *Cylindrospermopsis*, *Anabaena* and *Aphanizomenon*, as well as the microflagellate *Prymnesiam*.<sup>11</sup> It’s important to note that not all of the species within these algal groups produce toxins; those that do, produce toxins in varying amounts, depending on prevailing conditions.
- While toxins produced by these algae have the potential for killing fish, there are very few cases that have been definitively linked to toxins. (This will most likely remain an important focus of research for years to come.)
- Algae blooms are a natural component of nutrient-rich lakes and rivers, particularly those with high levels of nitrogen and phosphorus.
- Algae blooms are fairly common in Florida either because of natural geologic conditions (nutrient-rich soils) or human induced increases in nutrients.
- It’s thought that most algae-related fish kills are the result of oxygen depletion, as opposed to toxicity problems.

See the Dissolved Oxygen segment on pages 3 - 6 for more on this.



Amy Richard

**In Florida’s freshwater systems, there are relatively few species of algae that are known to produce toxins. The algae pictured below represent a few of the most common “toxic” blue-green algae found in Florida freshwaters.**



University of Florida

<sup>10</sup> Coastal residents are perhaps familiar with toxic-algae related fish kills that occur periodically in coastal waters (i.e., in the form of red tides).

<sup>11</sup> A class of single-cell organisms such as a flagellate protozoan or alga.

# Human Induced Fish Kills



Michael Connett — <http://www.fluoridealert.org>



Amy Richard



Michael Connett — <http://www.fluoridealert.org>

**T**here is no doubt that human impacts can lead to fish kills. However, in the United States, it is also true that point source pollution problems have been reduced dramatically since the turn of the 20th century, or even as recently as the 1960s, when raw sewage and industrial waste were routinely dumped into rivers, lakes, and oceans. (Remember the Hudson River fires?)

In recent decades such practices have been virtually eliminated. Nowadays, if a human-induced fish kill does occur, it's usually the result of contaminants unintentionally being spilled or leaked into a nearby waterbody. Obviously, the goal should be to prevent these occurrences in the first place. But accidents happen and they can happen in any number of ways: Highway accidents involving tanker trucks full of fertilizers or other toxic substances have resulted in chemicals spilling into nearby waterbodies. Barges have been known to run into things, rupturing storage tanks and releasing oil or other contaminants. Gas pipelines have also been known to crack and leak oil into various aquatic environments.

In some instances, a spilled substance may not even be toxic, but if enough of it is introduced into a system, it can be detrimental in another way such as causing a shift in water temperature or a change in pH.

As far as toxic spills are concerned, the effects of such an event often depend on the toxicity of the spilled substance and the surface area and volume of the waterbody. In other words, if a lake is large enough, it may be able to dilute the substance enough so that aquatic organisms, including fish, are able to avoid any detrimental effects. Of course, this isn't always the case.

One example of a catastrophic human-induced fish kill involved a phosphate plant in Mulberry, Florida in December 1997. Nearly 60 million gallons of acidic process water from the plant was accidentally dumped into Skinned Sapling Creek, a tributary to the Alafia River. In five days, the spill traveled 36 miles down river and changed the pH of the water from around eight to less than four.<sup>12</sup> A fish kill occurred along that entire stretch of river, killing an estimated 1,300,000 fish. Fortunately, such occurrences are rare.

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<sup>12</sup> In addition to their sensitivity to changes in temperature and dissolved oxygen, fish can also be detrimentally affected by rapid changes in the pH of the water.

Sometimes, human-induced fish kills can occur from the sheer amount of foreign substances entering a waterbody. When this happens, fish die mostly from low oxygen levels that have resulted from an increase in biological activity in the water.

See Low Dissolved Oxygen Levels / Biological Activity in the Water Column on pages 3 & 4.

A related example of this involved an explosion at the Wild Turkey whiskey factory located along the banks of the Kentucky River, near Lawrenceburg, Kentucky. The explosion resulted in many thousands of gallons of bourbon flowing into the river. Officials were unsure whether it was the bourbon that killed the fish or a lack of oxygen from the millions of aquatic microbes that rapidly began to devour the liquor, essentially sucking all the dissolved oxygen from the water. Hundreds of thousands of fish died in that event.

If a human-induced spill or fish kill event should occur, there are often clues that will help bring attention to the problem: A "film" or "slick" can sometimes be seen on the surface of the water, or the color or clarity of the water may change.<sup>13</sup> Strange odors might also be noticeable or there may even be more obvious evidence such as large containers of the substance sitting near the shoreline. A thorough investigation of the local area, along with written observations of changes in water quality, can direct investigators to the possible contaminating source. Observers should look for evidence of other wildlife species being affected such as birds, frogs, snakes, turtles, etc.

If you see an oil spill or unknown substance in a lake or waterbody, the best bet is to call Florida's 24-hour Hazardous Substance Hotline at (800) 320-0519 or (850) 413-9911.

If a fish kill has occurred as a result of the spill or substance, you may also want to call the Fish Kill Hotline at (800) 636-0511.



**One example of a catastrophic human-induced fish kill involved a phosphate plant in Mulberry, Florida in 1997. Nearly 60 million gallons of acidic process water from the plant accidentally spilled into Skinned Sapling Creek, a tributary to the Alafia River. In five days, the spill traveled 36 miles down river and changed the pH of the water from around eight to less than four. A fish kill occurred along that entire stretch of river, killing an estimated 1,300,000 fish. Fortunately, such occurrences are rare.**

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<sup>13</sup> An oily sheen on the water is not always an indication of a human-induced spill. There is a naturally occurring algae, known as *Botryococcus*, that produces an oily substance that can be seen on the surface of the water. In Florida, *Botryococcus* algae blooms are fairly common, especially during the summer months. Its presence has caused some alarm among lakefront citizens, as the algal cells are red or burnt orange in color and, in large enough concentrations, they have been known to temporarily change the color of a lake from green to orange. Also, in some instances, it will look very much like a gasoline spill or oil slick.

# What You Can Do If You Observe a Fish Kill

If you are especially concerned or interested in finding out what caused a fish kill, you should start off by collecting fish and water samples as quickly as possible. The proper procedures for collecting are discussed on page 15. Samples must be collected within hours of the fish kill. If too much time has already passed or if you don't have time to collect and submit samples, the following observations can still provide important clues as to what might have happened. Once you've gathered this information, call your local wildlife agency (listed below) to report it.

- Record the date and approximate time you first noticed dead fish.

- Observe and record the weather conditions from the past three or four days (e.g., temperature, amount of rainfall, cloud cover, wind strength and direction).

- Record any changes in the color of the lake water (e.g., did the water change from green to brown or black?).

- Record the type of dead fish, by species name, if possible.

*Note: If you cannot identify a species of fish, place one or more in a plastic bag and freeze it for identification purposes only. However, DO NOT FREEZE fish that you are submitting for diagnostic evaluation (i.e., for determining the cause of the fish kill). For more information on collecting and submitting fish and/or water samples for diagnostic evaluation, see page 15.*

- Record the number of dead fish and, if possible, categorize them by species.

*Note: If the dead fish are too numerous to count, try to estimate the number by first counting the number of dead fish in a 10-foot X 10-foot area. Then estimate the total distance along the shoreline and out into the water in which dead fish are present. These numbers can be used to estimate the extent of the kill.*

- If possible, take a few minutes to study the appearance of the dead fish and record the following observations:

- Size, to the nearest inch;

- The condition of the bodies (e.g., thin, bloated);

- Are one or both eyes normal, sunken in, or popped out ?

- Are the fins clamped down, bloody, or frayed?

- Are the gills discolored, bloody, or frayed?

- Are there lesions or growths on the fish?

- What else looks abnormal on the fish?

- Talk to your neighbors. Ask them if they've noticed anything unusual about the lake in the past few days. Were fish gulping air at the water's surface? Were there unfamiliar containers near the shore? Was there a "film" or "slick" present on the surface of the water? Any strange odors coming from the lake?

- Call the Florida Fish and Wildlife Conservation Commission (FWC) Fish Kill Hotline to report the event and they will pass it along to the appropriate regional biologist or enforcement officer.

**FWC Fish Kill Hotline  
(800) 636-0511**

**Florida's 24-hour Hazardous  
Substance Hotline  
(800) 320-0519 or (850) 413-9911**



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# Collecting Fish and Water Samples

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If you are trying to determine the cause of a fish kill, one way to improve your chances of an accurate "diagnosis" is to obtain both fish samples and water samples from the area where the fish kill occurred. The sooner the samples are collected, the more accurate the diagnosis will be. Also, keep in mind that it's best to collect fish that are near death or showing signs of distress, such as gasping for air at the surface, etc. Careful sampling techniques and packaging procedures will also play a role in your success. The agency or fish health specialist that you report the fish kill to may provide you with specific sampling or packaging procedures but the following techniques may also be used. Also, be aware that there are usually fees associated with laboratory diagnostic services. If you are unable to pay for these services, you could just try to answer the questions on page 14 and report your observations to the nearest wildlife agency.

*Note: Some commercial carriers (UPS and Fed-Ex) will ship samples, but only if they are packaged correctly.*

## Fish Samples

### Live Fish

If the fish are alive and appear to be able to make the trip to the laboratory, place them into well-aerated water in a heavy ply plastic bag (fish shipping bag or commercial freezer bag) in a Styrofoam® cooler to regulate temperature. It's best to collect between three and five fish of each species involved. This ensures an accurate diagnosis of the population as a whole.

### Dead Fish

Even though the usefulness of dead fish is severely restricted for determining the cause of death, if they are in good condition (i.e., eyes are clear and the gills red), they may still be of value. Collect between three and five fish of each species and keep them moist with wet paper towels in a heavy-ply plastic bag. Pack the samples with ice in a Styrofoam® cooler and then place in a shipping carton. If the fish are obviously decomposed or malodorous, do not submit them.

*Hint: If there is a very strong noxious odor associated with the dead fish, they are rarely suitable for diagnostic evaluation.*

**IMPORTANT: DO NOT FREEZE SAMPLES.**



Joe Richard

## Water Samples

If you are submitting fish samples from a fish kill event, you should also submit a water sample. When collecting a water sample for analysis, a few

simple yet important procedures must be followed. *Note: No matter how "clean" you think the water is, it is important to submit a water sample for analysis.*

- Water samples should be collected and submitted in separate containers from fish samples. This is important, as the chemistry of a water sample will change significantly if it contains a live or dead fish.
- Use a clean (approximately) 1 quart-sized container. Thoroughly rinse any foreign matter or soap residue from the container before collecting your sample.
- Submerge the empty container 6 - 12 inches under water and hold it there until full. Place the cap back on the container while it is still beneath the surface. This removes air bubbles, which can interfere with the dissolved oxygen measurements. Check the sample to ensure no visible air bubbles are present.
- Label sample with the following information: sample location, water depth, date, time of collection.
- Keep water sample in cold storage once collected (on ice or ice packs in a cooler). If shipping samples to a lab, package them in a Styrofoam® cooler and then inside a shipping box. **DO NOT FREEZE.**

# Fish Health Diagnostic Facilities in Florida

## UF/IFAS Facilities

Department of Fisheries and Aquatic Sciences  
7922 NW 71st Street  
Gainesville, FL 32653  
Phone: (352) 392-9617 ext. 230  
Email: rffloyd@ufl.edu

Zoological Medicine Service, College of Veterinary Medicine  
P.O. Box 100125  
Gainesville, FL 32610  
Phone: (352) 392-4700 ext. 5686  
Email: riggsa@mail.vetmed.ufl.edu

## Florida Department of Agriculture & Consumer Services (DACS)

*Note: DACS facilities require referral by a licensed veterinarian*

Kissimmee Diagnostic Laboratory  
2700 N. Bermuda Avenue  
Kissimmee, FL 34741  
Phone: (407) 846-5200

Live Oak Diagnostic Laboratory  
P.O. Drawer 0  
Live Oak, FL 32064  
Phone: (386) 362-1216

*Note: There are fees associated with any diagnostic procedure performed by state agencies or by private consultants. Typically, state agencies are open Monday - Friday from 8:00 am to 5:00 pm. Some private consultants may have after-hours services at an additional cost. All laboratories must be notified prior to sample submission.*

## Acknowledgments

Many thanks to UF/IFAS fish veterinarians, Dr. Ruth Francis-Floyd and Dr. Allen Riggs, for their editorial contributions and review of this material. Also, many thanks to Dr. Ed Philips for his contributions on toxic algae.



## A Beginner's Guide to Water Management – Fish Kills (Information Circular 107)

This document is the seventh in a series of educational publications produced by Florida LAKEWATCH © 2003. For more information or to obtain copies, call 1-800-LAKEWATCH (525-3928) or (352) 392-4817.

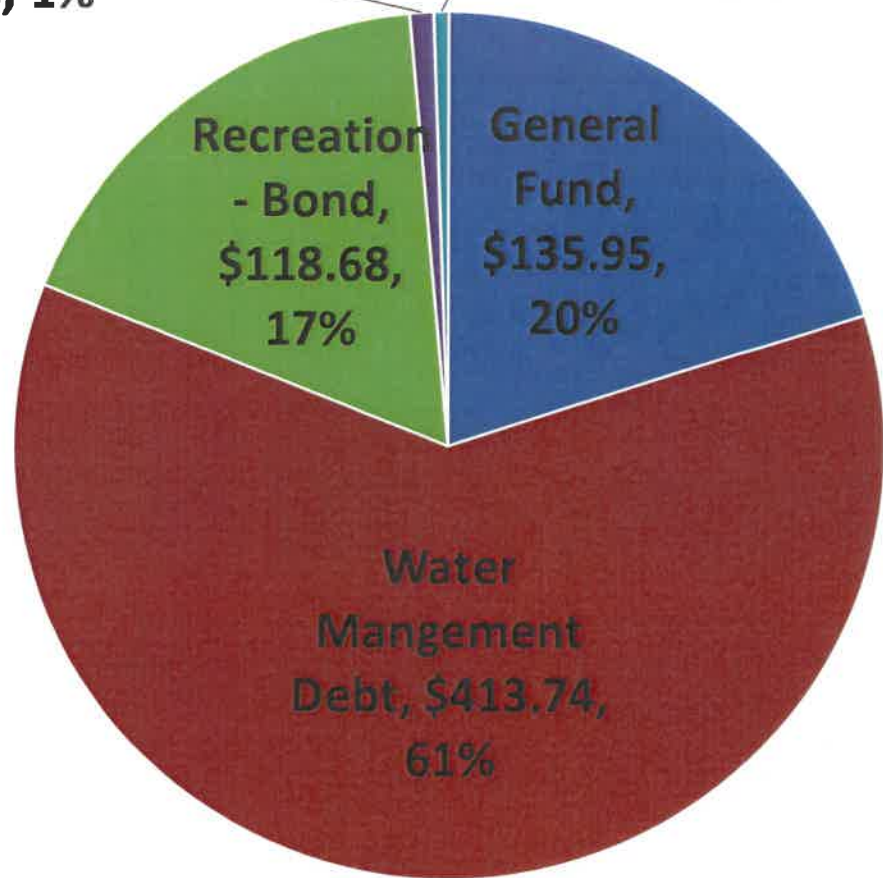
Free copies are also available for download from our website:  
<http://lakewatch.ifas.ufl.edu/>



# SECTION C

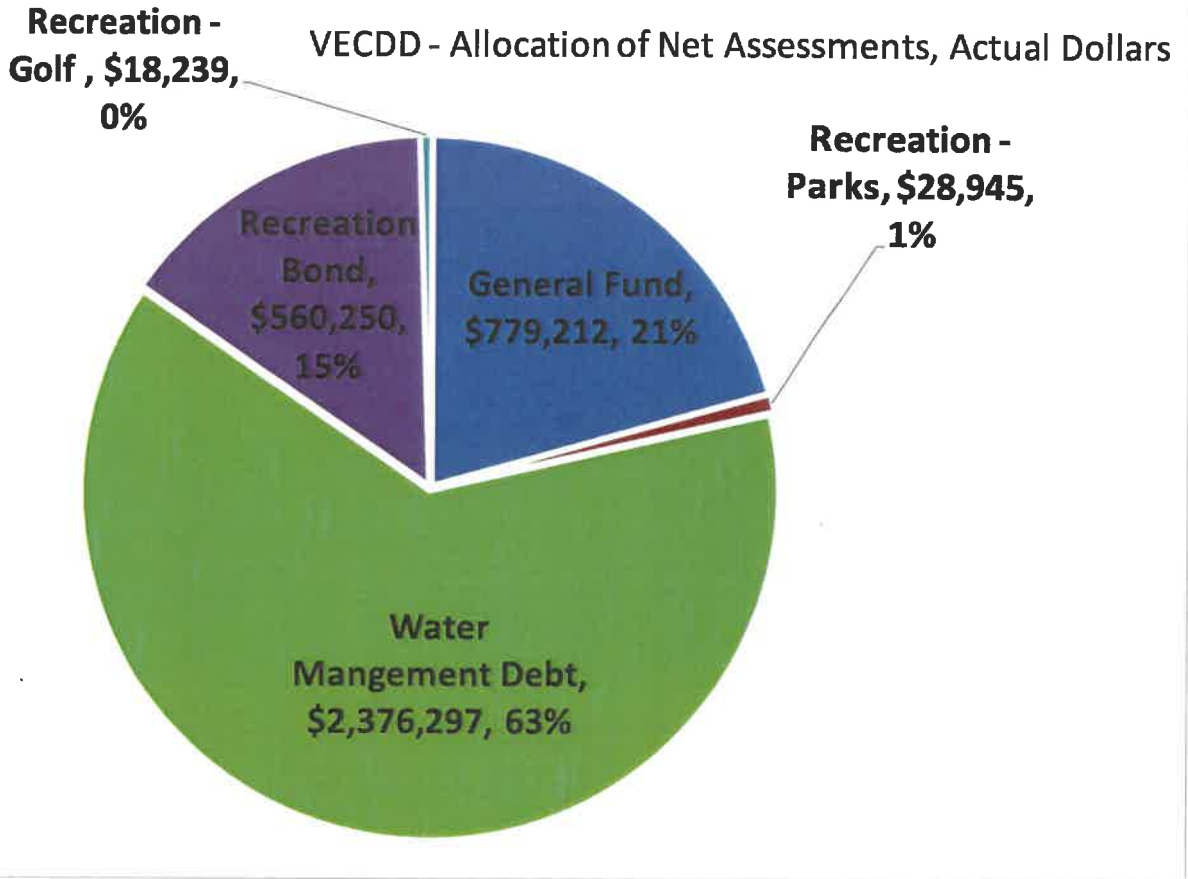
**Recreation - Parks,  
\$6.13, 1%**

**Recreation - Golf, \$3.86,  
1%**



**VECDD - Gross Assessments Per Home, Per Function**

VECDD - Allocation of Net Assessments, Actual Dollars



# SECTION D

NEW ISSUE - BOOK-ENTRY ONLY

RATINGS: Moody's "Aaa"  
Fitch "AAA"  
MBIA INSURED

In the opinion of Bond Counsel, under existing statutes, regulations, rulings and court decisions, assuming continuing compliance with certain tax covenants and the accuracy of certain representations, interest on the Bonds will be excludable from gross income for federal income tax purposes and will not be an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations. However, see "TAX MATTERS" herein for a description of the alternative minimum tax on corporations and certain other federal tax consequences of ownership of the Bonds. Bond Counsel is further of the opinion that the Bonds and the income thereon will be exempt from taxation under the laws of the State of Florida, except as to estate taxes and taxes imposed by Chapter 220, Florida Statutes, as amended, on interest, income or profits on debt obligations owned by corporations as defined in Chapter 220. For a more complete discussion of tax aspects, see "TAX MATTERS" herein.

**\$15,000,000**  
**VIERA EAST**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**(Brevard County, Florida)**  
**Water Management Refunding Bonds, Series 2006**

Dated: February 1, 2006

Due: May 1, as shown below

Viera East Community Development District (Brevard County, Florida) Water Management Refunding Bonds, Series 2006 (the "Bonds") are being issued by the Viera East Community Development District (the "District") only in fully registered form, without coupons, in denominations of \$5,000 and any integral multiple thereof. The Bonds will bear interest at the fixed rates set forth below, calculated on the basis of a 360-day year comprised of twelve thirty-day months, payable semi-annually on each May 1 and November 1, commencing May 1, 2006. The Bonds, when issued, will be registered in the name of Cede & Co., as Bond Owner and nominee for The Depository Trust Company ("DTC"), New York, New York. Purchases of beneficial interests in the Bonds will be made in book-entry form. Accordingly, principal of and interest on the Bonds will be paid from the Pledged Revenues (as hereinafter defined) by SunTrust Bank, Orlando, Florida as trustee and paying agent (the "Trustee" or "Paying Agent") directly to DTC as the registered owner thereof. Disbursements of such payments to the DTC Participants is the responsibility of DTC and disbursements of such payments to the beneficial owners is the responsibility of DTC Participants and the Indirect Participants, as more fully described herein. Any purchaser of a beneficial interest in a Bond must maintain an account with a broker or dealer who is, or acts through, a DTC Participant to receive payment of the principal of and interest on such Bond. See "DESCRIPTION OF THE BONDS - Book-Entry System" herein.

The Bonds are being issued by the District, a local unit of special purpose government of the State of Florida, created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act") by rule of the Florida Land and Water Adjudicatory Commission, effective April 16, 1991. The Bonds are being issued pursuant to the Act and a General Water Management Bond Resolution of the District adopted on May 21, 1991, as amended and supplemented, and particularly as supplemented by a Eleventh Supplemental Resolution adopted on January 12, 2005, a Twelfth Supplemental Resolution adopted on January 26, 2005 and a Thirteenth Supplemental Resolution adopted on January 11, 2006 (collectively, the "Resolution") authorizing the issuance of the Bonds. The Bonds are equally and ratably secured under the Resolution by a lien upon and pledge of the benefit special assessments levied and collected upon lands within the District specially and peculiarly benefited by the infrastructure improvements the cost of which will be refinanced by the District from the proceeds of the Bonds (as more particularly described under "THE REFUNDING PLAN" herein) and all moneys on deposit in the Funds and Accounts, created under the Resolution other than moneys transferred to the Rebate Fund or interest earnings thereon (collectively, the "Pledged Revenues") on a parity with all other District obligations issued and outstanding under the Resolution which include the District's Series 2003 Bonds (all as defined herein). Pledged Revenues do not include "special assessments" levied and collected by the District under Section 190.022 of the Act or "maintenance special assessments" levied and collected by the District under Section 190.021(3) of the Act.

The Bonds are being issued for the purposes of (i) currently refunding all of the District's outstanding Series 1996A Bonds and Series 1996B Bonds (collectively, the "Refunded Bonds"), which Refunded Bonds are currently outstanding in the aggregate principal amount of \$15,920,000, (ii) purchasing a debt service reserve surety bond for deposit into the Series 2006 Reserve Account, and (iii) paying the cost of issuance of the Bonds, including the premium for a municipal bond insurance policy. See "SOURCES AND USES OF FUNDS" and "THE REFUNDING PLAN" herein.

Pursuant to the Resolution, the Bonds are subject to extraordinary mandatory redemption as more fully described herein under the caption "DESCRIPTION OF THE BONDS - Redemption Provisions."

THE BONDS ARE LIMITED OBLIGATIONS OF THE DISTRICT PAYABLE SOLELY OUT OF THE PLEDGED REVENUES PLEDGED THEREFOR UNDER THE RESOLUTION AND NEITHER THE PROPERTY, THE FULL FAITH AND CREDIT, NOR THE TAXING POWER OF THE DISTRICT, BREVARD COUNTY, FLORIDA, THE CITY OF ROCKLEDGE, FLORIDA, THE STATE OF FLORIDA, OR ANY POLITICAL SUBDIVISION THEREOF IS PLEDGED AS SECURITY FOR THE PAYMENT OF THE BONDS, EXCEPT THAT THE DISTRICT IS OBLIGATED UNDER THE RESOLUTION TO LEVY, AND TO EVIDENCE AND CERTIFY, OR CAUSE TO BE CERTIFIED, FOR COLLECTION, BENEFIT SPECIAL ASSESSMENTS (AS DEFINED IN THE RESOLUTION) TO SECURE AND PAY THE BONDS. THE BONDS DO NOT CONSTITUTE A GENERAL OBLIGATION OR INDEBTEDNESS OF THE DISTRICT, BREVARD COUNTY, FLORIDA, THE CITY OF ROCKLEDGE, FLORIDA, THE STATE OF FLORIDA, OR ANY POLITICAL SUBDIVISION THEREOF WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY PROVISION OR LIMITATION.

Payment of the principal of and interest on the Bonds when due will be insured by a municipal bond insurance policy to be issued by MBIA Insurance Corporation simultaneously with the delivery of the Bonds. For a discussion of the terms and provisions of such policy, including the limitations thereof, see "MUNICIPAL BOND INSURANCE" herein and Appendix E hereto.



This cover page contains information for quick reference only. It is not, and is not intended to be, a summary of the Bonds. Investors must read the entire Official Statement to obtain information essential to the making of an informed investment decision.

**MATURITIES, AMOUNTS, INTERESTS RATES, YIELDS AND CUSIP NUMBERS**

<b>Maturity (May 1)</b>	<b>Amount</b>	<b>Interest Rate</b>	<b>Yield</b>	<b>CUSIP Number</b>
2015	\$1,525,000.00	5.750%	4.000%	92670P AA8
2016	1,620,000.00	5.750%	4.060%	92670P AB6
2017	1,710,000.00	5.750%	4.110%	92670P AC4
2018	1,810,000.00	5.750%	4.160%	92670P AD2
2019	1,910,000.00	5.750%	4.200%	92670P AE0
2020	2,020,000.00	5.750%	4.240%	92670P AF7
2021	2,140,000.00	5.750%	4.280%	92670P AG5
2022	2,265,000.00	5.750%	4.310%	92670P AA3

The Bonds are offered for delivery when, and as if issued by the District and accepted by the Underwriter and subject to the receipt of the approving legal opinion of Greenberg Traurig P.A., Miami, Florida, Bond Counsel. Certain legal matters will be passed upon for the Underwriter by its counsel Bryant Miller & Olive P.A., Orlando, Florida; for the District by its counsel, Shutts & Bowen LLP, Orlando, Florida; and for the Trustee by its counsel, Akerman Senterfitt, Orlando, Florida. It is expected that the Bonds will be delivered in book-entry form through the facilities of The Depository Trust Company, New York, New York on or about February 1, 2006.

**PRAGER, SEALY & Co., LLC**

Dated: January 27, 2006

Engineer; Shutts & Bowen LLP, Orlando, Florida, as District Counsel; and the District Manager to prepare the Benefit Special Assessment Allocation Report.

## THE PRIOR PROJECTS

The Series 1996A Bonds were issued to achieve a crossover refunding of the District's 1991 Bonds which were issued for the purpose of completing the 1991 project (the "1991 Project"). Simultaneously with the issuance of the Series 1996A Bonds, the District issued its 1993B Bonds which were issued for the purpose of completing the 1993 project (the "1993 Project"). Additionally, the District issued its 1996B Bonds for the purposes of completing the 1996 project (the "1996 Project"). Together the 1991 Project, the 1993 Project and the 1996 Project are referred to herein as the "Prior Projects."

The Prior Projects consisted of certain improvements to the District's water management system and roadways, including the construction of water management facilities and wetland mitigation areas, water control systems, culverts and major arterial roadways. Additionally, the District has created a conservation and open space system within the District that will result in the overall improvement and enhancement of wetlands and wildlife habitat on-site.

### (a) The 1991 Project

System improvements included in the 1991 Project have been constructed. The project funded from the proceeds of the Series 1991 Bonds was the first phase of the System.

The 1991 Project included the facilities and improvements, as shown below:

#### 1. Water Management System

Completed works included the Header Canal running north-south the entire length of the District, the water control structures and culverts, and the flow way south of Viera Boulevard and west of Crane Creek Boulevard. The District also completed the upgrade and clean out of the existing ditches. In addition, portions of the lakes and canals south of Viera Boulevard have been constructed, as well as portions of the backbone drainage system. Because of the location of development within the District, portions of the necessary lakes in the northwest area of the District were also constructed.

#### 2. Roadways

Completed roadways include Viera Boulevard from Murrell Road to U.S. Highway 1, two lanes of Murrell Road from its terminus at Indian River Colony Club north to a point 1500 feet north of Viera Boulevard and the Paint Street Connector. In addition, the railroad crossing at Viera Boulevard was completed, as well as certain required improvements to U.S. Highway 1 to accommodate the new intersection with Viera Boulevard. In place of the proposed Spyglass Road, Viera Boulevard was also extended west of Murrell Road to the site of the future I-95 interchange ramp.



All acquisitions of roadway and water management work have been completed.

(b) The 1993 Project

System improvements included in the 1993 Project funded with the proceeds of the Series 1993 Bonds included the improvements as described below.

1. Water Management System

Completed works include numerous lakes and canals east of Murrell Road and North Viera Boulevard, including water control structures and culverts. Also, various mitigation measures were constructed.

2. Roadways

Completed roadways include Spyglass Road east of Murrell Road, the extension of Murrell Road to Barnes Boulevard, and the finalization of signalization at U.S. Highway 1 and Viera Boulevard. In addition, the permitting and design of the proposed I-95 Interchange at Viera Boulevard were undertaken.

(c) The 1996 Project

The System improvements included in the 1996 Project funded with proceeds of the Series 1996B Bonds (the "1996 Project") included the improvements as described below.

1. Water Management System

Water management improvements included numerous lakes in the following subdivisions: Osprey Landing & Osprey Ridge, Bennington, The Heritage, Templeton, Sumerville, Wingate Estates, Auburn Lakes, Bayhill, and Heron's Landing.

Completion of work on the North Canal east of Murrell Road and the acquisition of the Lake #4 Expansion were also a part of this project component. The Developer has constructed several additional lakes and deeded them to the District. The Developer will construct any remaining lakes that are required, at no cost to the District.

2. Roadways

Roadway improvements included Golf Vista Boulevard drainage, which is the loop road in tracts B & C and two additional lanes of Murrell Road from Crane Creek to Barnes Boulevard. The District has entered into an agreement with Brevard County to complete the construction of two additional lanes on Murrell Rd. (Phase 1) from Wickham Rd to Crane Creek.

### 3. Mitigation Facilities

Wetlands mitigation facilities included flow ways and restoration of wetlands as required by permits.

## THE DEVELOPMENT

### General

The District is a local unit of special purpose government organized and existing as a community development district of the State of Florida created in accordance with the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"). It was created effective April 16, 1991, by the Florida Land and Water Adjudicatory Commission upon the petition of The Viera Company (the "Developer").

The District encompasses approximately 2,825 acres of land located in Brevard County (the "County"), of which approximately 260 acres of land are within the boundaries of the City of Rockledge (the "City"). The land comprising the District is part of a larger "new town" development called Viera (the "Development"). The Development was with land owned by The Viera Company, or its corporate parent, A. Duda & Sons, Inc. The Development is located in the geographic center of Brevard County and is bisected by I-95 with approximately 8 miles of interstate frontage.

An initial phase for the Development included the 2,825 acres within the District, which is called "Viera East." Viera East is located east of I-95 and north of Wickham Road. The County and the City issued DRI Development Orders in November 1990. All 2,825 acres of land within the District is included in these DRI Development Orders.

Residential development covers a range of products from standard single-family detached and patio homes on lots ranging in size from 50-foot to 110-foot frontage, to attached townhouses. Finished single family home prices range from the low \$100's to the mid-\$300's.

The Development within the District contains approximately 3,450 single-family and 760 multi-family residential units and approximately 200 acres for commercial use. Substantially all of the residential property in the District has been completed and sold.

The District's recreation facilities are comprised of an 18-hole championship golf course, swimming pools, 3 lighted tennis courts, open playing field, basketball courts, pavilion for social gatherings, fully equipped playground, bike trails, parks and sidewalks. These amenities were privately funded.

### Infrastructure

The District has made certain improvements to its water management system and roadways. The improvements included the construction of water management facilities, water

# SECTION VI

# SECTION A

**Viera East**  
**Community Development District**  
 Check Register Summary  
 September 18, 2020 through October 21, 2020

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	9/24/20	4016-4026	\$ 84,059.67
	10/1/20	4027-4035	\$ 4,072.09
	10/8/20	4036-4041	\$ 9,932.51
	10/15/20	4042-4046	\$ 16,362.71
		Sub-Total	\$ 114,426.98
<i>Capital Reserve</i>			
		Sub-Total	\$ -
<i>Golf Course</i>			
	9/21/20	28080	\$ 733.71
	9/24/20	28081-28093	\$ 95,148.23
	10/1/20	28094-28108	\$ 12,217.50
	10/8/20	28109-28124	\$ 6,648.95
	10/15/20	28125-28148	\$ 20,697.97
		Sub-Total	\$ 135,446.36
<b>Total</b>			<b>\$ 249,873.34</b>

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
9/24/20	00222	9/14/20	170477	202009	330-53800-47100			CLOSED AFTER DARK SIGN	*	90.00	
9/24/20	00034	9/14/20	112086 S	202009	340-53800-47300			ALLEGRA-ROCKLEDGE ACCOUNT 74699-112086	*	144.26	90.00 004016
9/24/20	00238	9/22/20	09222020	202009	340-53800-47300			CITY OF COCOA REPAINTED 2 BATHROOMS	*	490.00	144.26 004017
9/24/20	00143	9/01/20	11575	202009	300-15500-10000			EMERALD GROUP ENTERPRISES LLC FY21 INSURANCE RENEWAL	*	8,799.00	490.00 004018
9/24/20	00126	9/01/20	383	202009	310-51300-34000			EGIS INSURANCE ADVISORS, LLC. MANAGEMENT FEES SEPT	*	8,370.00	8,799.00 004019
9/01/20	383	202009	310-51300-35100					INFORMATION TECHNOLOGY	*	283.33	
9/01/20	383	202009	310-51300-31700					DISSEMINATION AGENT	*	166.67	
9/01/20	383	202009	310-51300-51000					OFFICE SUPPLIES	*	20.30	
9/01/20	383	202009	310-51300-42000					POSTAGE	*	6.40	
9/01/20	383	202009	310-51300-42500					COPIES	*	216.90	
9/01/20	383	202009	340-53800-41000					TELEPHONE	*	112.48	
9/24/20	00199	9/21/20	70998	202009	340-53800-46000			GOVERNMENTAL MANAGEMENT SERVICES 50/BOX MASK	*	36.95	9,176.08 004020
9/24/20	00196	9/11/20	17RR0616	202009	330-53800-49600			ISLANDER GOLF SUPPLY, INC. EQUIPMENT RENTAL	*	4,075.84	36.95 004021
9/24/20	00194	9/21/20	52123403	202009	340-53800-46000			RING POWER CORPORATION AUTOMOTIVE BATTERY	*	62.29	4,075.84 004022
9/24/20	00043	9/24/20	SBA SEPT	202009	340-58100-10300			ROYAL BATTERY DISTRIBUTORS MAINT RESERVE SEPT	*	309.88	62.29 004023
								STATE BOARD OF ADMINISTRATION			309.88 004024

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
9/24/20	00212	7542528	202009	340	53800	47400		RAIN BIRD SYSTEM	*	2,298.44	
9/24/20	00017	09242020	202009	300	20700	10000		TIAA COMMERCIAL FINANCE, INC.	*	2,298.44	004025
		AP 8/27-9/17								3,543.02	
9/24/20		09242020	202009	300	20700	10000		AUGUST PAYROLL	*	27,337.64	
9/24/20		09242020	202009	300	20700	10000		SEPTEMBER PAYROLL	*	27,696.27	
10/01/20	00239	14-3811	202009	340	53800	49000		VIERA EAST CDD - GOLF COURSE	*	58,576.93	004026
		TRIPSACUM DACTYLOIDES								126.00	
10/01/20	00240	1775693	202009	340	53800	49000		BEEMANS NURSERY, INC	*	543.36	004027
		TELEPHONE								126.00	
10/01/20	00030	09222020	202009	310	51300	49200		BLUELINE TELECOM GROUP	*	543.36	004028
		RECORDING THE DISCLOSURE								112.00	
10/01/20	00221	00057030	202009	340	53800	22000		BREVARD COUNTY CLERK OF COURT	*	112.00	004029
		GF MAINT PREMIUM								47.48	
10/01/20	00126	9/15/20 385	202009	300	15500	10000		COMBINED INSURANCE COMPANY	*	2,500.00	004030
		ASSESSMENT ROLL FY2021								2,500.00	
10/01/20	00177	09302020	202009	310	51300	49200		GOVERNMENTAL MANAGEMENT SERVICES	*	17.66	004031
		MILEAGE REIMBURSEMENT								17.66	
10/01/20	00209	9/24/20 93	202009	340	53800	47300		INES CAMPOS	*	240.00	004032
		TRIMMED 6 PALMS								240.00	
10/01/20	00176	10320528	202009	340	53800	47500		LELAND'S TREE SERVICE	*	236.59	004033
		LIQUID HERBICIDE								236.59	
10/01/20	00188	9/01/20 924 0000	202009	340	53800	54100		SITEONE LANDSCAPE SUPPLY, LLC	*	49.80	004034
		UNIFORMS 9/1/20								49.80	

VIER --VIERA EAST-- HSMITH

CHECK DATE

VEND#

INVOICE DATE

EXPENSED TO... YRMO DPT ACCT# SUB

VENDOR NAME

STATUS

AMOUNT

.....CHECK..... AMOUNT #

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO... YRMO DPT ACCT# SUB	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
10/08/20	00152	10/01/20	82805 202009 310-51300-54000 FY21 DEO FEE	UNIFIRST CORPORATION	*	175.00	249.00 004035
10/08/20	00182	10/02/20	24174 202009 340-53800-47900 HAULING 30 YD CONTAINER	DEPARTMENT OF ECONOMIC OPPORTUNITY	*	240.00	175.00 004036
10/08/20	00040	9/17/20	381964 202009 330-53800-47200 HEADER CANAL AWC	DANNY'S RECYCLING & HAULING, INC	*	1,200.00	240.00 004037
		9/18/20	382177 202009 330-53800-47200 MULE SVC MAR, MAY, OCT & DEC		*	200.00	
		9/22/20	381967 202009 330-53800-47200 TREATED VEGETATION WITH		*	200.00	
		9/25/20	381930 202009 330-53800-47200 AWC SERVICE TO 31 SITES		*	3,439.20	
		9/28/20	381925 202009 330-53800-47200 39 SITES FOR AWC		*	3,554.88	
		9/28/20	381966 202009 330-53800-47200 TREATED EMERGED VEGETATIO		*	693.12	
10/08/20	00241	7/10/20	13853 202009 310-51300-51000 ORBIT CARD SALES	ECOR INDUSTRIES, INC.	*	90.00	9,287.20 004038
10/08/20	00177	10/06/20	10062020 202009 310-51300-51000 LYSOL SPRAY	FLORIDA SPACE COAST GOLF ASSOC	*	32.31	90.00 004039
10/08/20	00040	8/31/20	08312020 202009 330-53800-47200 PAST DUE AUG BALANCE	INES CAMPOS	*	108.00	32.31 004040
10/15/20	00195	10/15/20	3168794 202010 320-53800-34100 PEST CONTROL	ECOR INDUSTRIES, INC.	*	341.20	108.00 004041
				ECOLAB PEST ELIMINATION DIV			341.20 004042

VIER --VIERA EAST-- HSMITH



CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	
10/15/20	00210	10/09/20	75454	OCT 2020	10	340-53800-47300	FPL	*	20.75		
10/15/20	00126	10/01/20	386	202010	310-51300-34000	MANAGEMENT FEES OCT 2020		*	8,370.00	20.75 004043	
10/01/20	386	10/01/20	386	202010	310-51300-35100	INFORMATION TECH OCT 2020		*	283.33		
10/01/20	386	10/01/20	386	202010	310-51300-31700	DISSEMINATION SVC OCT2020		*	83.33		
10/01/20	386	10/01/20	386	202010	310-51300-51000	OFFICE SUPPLIES		*	20.06		
10/01/20	386	10/01/20	386	202010	310-51300-42000	POSTAGE		*	1.00		
10/01/20	386	10/01/20	386	202010	310-51300-42500	COPIES		*	206.10		
10/01/20	386	10/01/20	386	202010	340-53800-41000	TELEPHONE		*	91.94		
10/01/20	386	10/01/20	386	202010	310-51300-49200	BREVARD COUNTY CLERK		*	12.00		
GOVERNMENTAL MANAGEMENT SERVICES											
10/15/20	00010	9/30/20	20076	202009	330-53800-47100	FOR SVC RENDERED 9/30/20		*	2,400.00	9,067.76 004044	
9/30/20	20077	9/30/20	20077	202009	330-53800-47100	FOR SVC RENDERED 9/30/20		*	1,120.00		
KEVIN L ERWIN CONSULTING											
10/15/20	00626	6/17/20	1457756	202009	310-51300-31500	GENERAL COUNSEL THRU 5/31		*	1,372.50	3,520.00 004045	
7/16/20	1464471	7/16/20	1464471	202009	310-51300-31500	GENERAL COUNSEL THRU 6/30		*	2,040.50		
SHUTTS & BOWEN LLP											
									TOTAL FOR BANK A	114,426.98	
									TOTAL FOR REGISTER	114,426.98	

\*\*\* CHECK DATES 09/18/2020 - 10/21/2020 \*\*\* VIERA EAST- GOLF COURSE VENDOR NAME

BANK B VIERA EAST-GOLF  
 CHECK VENDOR# .....INVOICE.....EXPENSED TO... VENDOR NAME  
 DATE INVOICE YRMO DPT ACCT# SUB SUBCLASS STATUS AMOUNT

9/21/20 00130 32234896 202009 340-57200-51100 SYSCO \* 733.71  
 OPERATING SUPPLIES

9/24/20 00024 112664 S 202009 320-57200-43000 \* 146.26  
 ACT 150351-112664 SEPT

9/16/20 112664 S 202009 330-57200-43000 \* 146.26  
 ACT 150351-112664 SEPT

9/16/20 112664 S 202009 340-57200-43000 \* 146.26  
 ACT 150351-112664 SEPT

9/16/20 70192 SE 202009 390-57200-43000 \* 450.91  
 ACT 313093-70192 SEPT

CITY OF COCOA UTILITIES 889.69 028081

9/24/20 01394 62574050 202009 330-57200-54600 \* 99.98  
 DISH MACHINE RENTAL

9/24/20 01033 11576 202009 300-15500-10000 \* 73,529.00  
 FY21 INSURANCE RENEWAL

9/24/20 00587 606378 202009 390-57200-46110 \* 420.19  
 INV 606378 FUEL

9/17/20 606378 202009 300-13100-10000 \* 206.96  
 INV 606378 FUEL

9/24/20 00815 3813465 202009 320-57200-51100 \* 72.49  
 GW RG TAPE DBL CTD

9/24/20 00564 48069 202009 390-57200-47300 \* 321.25  
 GREEN SAND SEPT

9/14/20 48069 202009 300-15500-10000 \* 642.50  
 GREEN SAND OCT-NOV

9/15/20 48073 202009 390-57200-47300 \* 619.96  
 MEDIUM TOPDRESSING

9/24/20 01071 384 202009 310-57200-31700 \* 83.33  
 DISSEMINATION AGENT

9/24/20 01127 00100016 202009 300-13100-10000 \* 2,261.31  
 GF ADMIN PREMIUM

GOLF SPECIALTIES, INC. 1,583.71 028086

GOVERNMENTAL MANAGEMENT SERVICES 83.33 028087

VIER --VIERA EAST-- HSMITH

AMOUNT 733.71 028080

.....CHECK.....

AMOUNT 733.71 028080

146.26

146.26

146.26

450.91

889.69 028081

99.98

73,529.00

420.19

206.96

72.49

321.25

642.50

619.96

83.33

2,261.31

1,583.71 028086

83.33 028087

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
9/17/20	00100016	202009	300	13100	10000			*	1,389.05	
							GF ADMIN PREMIUM			
9/17/20	00100016	202009	390	57200	22000			*	3,811.68	
							GC MAINT PREMIUM			
HEALTHFIRST HEALTH PLAN										
9/24/20	01363	50482	202009	390	57200	47100	IRRIGATION COMPUTER	*	348.00	7,462.04 028088
RAIN BIRD INTERNATIONAL, INC.										
9/24/20	01324	8999STMT	202009	390	57200	51100	1 GALON SAFETY CAN	*	284.16	348.00 028089
							LAPTOP			
							C.GAME INSURANCE & DUES		534.00	
							8999STMT 202009 320-57200-51200	*	633.72	
							8999STMT 202009 320-57200-51200	*	560.00	
							C.GAME PGA MANAGEMENT PRO		17.47	
							8999STMT 202009 300-13100-10000	*	87.99	
							POSTAGE- BROKEN GPS		12.99	
							8999STMT 202009 300-14200-10000	*	106.00	
							MINI SHARPIES			
							8999STMT 202009 320-57200-34100	*		
							AMAZON PRIME			
							8999STMT 202009 320-57200-41000	*		
							CRICKET WIRELESS			
REGIONS BANK										
9/24/20	01366	6686412	202009	390	57200	54600	2019 CUSHMAN HAULER	*	248.00	2,236.33 028090
							2020 EZGO ELITE		6,552.90	
							2021 CUSHMAN REFRESHER		355.00	
TCF NATIONAL BANK										
9/24/20	01454	63416189	202009	300	13100	10000	GF ADMIN PREMIUM	*	161.55	7,155.90 028091
							GF MAINT PREMIUM		200.65	
							GC OPERATION PREMIUM		42.50	
							GC MAINT PREMIUM		655.91	
UHS PREMIUM BILLING										
									1,060.61	028092

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT
9/24/20	01121	9/24/20	09242020	202009	300	20700	10000		VIERA EAST CDD	*	105,275.31	.00 028093
			FY20 ADMIN SVC & PAYROLL								1,026.55	
9/24/20		9/24/20	09242020	202009	300	20700	10000		VIERA EAST CDD	V	105,275.31	
			FY20 ADMIN SVC & PAYROLL								480.69	
10/01/20	01413	9/24/20	90960975	202009	300	14200	10000		ACUSHNET COMPANY	*	70.73	1,507.24 028094
			GOLF GLOVES									
9/25/20		9/25/20	90961628	202009	300	14200	10000		ACUSHNET COMPANY	*	70.73	
			GOLF GLOVES									
10/01/20	00024	9/22/20	1-14174	202009	320	57200	43000		CITY OF COCOA UTILITIES	*	70.73	70.73 028095
			WATER SEWER									
10/01/20	01132	9/21/20	3682663	202009	300	13100	10000		CITY OF COCOA UTILITIES	*	173.76	
			GF ADMIN PREMIUM									
9/21/20		9/21/20	3682663	202009	300	13100	10000		CITY OF COCOA UTILITIES	*	151.13	
			GF MAINT PREMIUM									
9/21/20		9/21/20	3682663	202009	390	57200	22000		CITY OF COCOA UTILITIES	*	312.92	
			GF MAINT PREMIUM									
10/01/20	00499	9/23/20	24130	202009	390	57200	47900		COLONIAL LIFE	*	240.00	637.81 028096
			HAULING REVEN 30 YD CONTA									
10/01/20	01484	9/12/20	8596-202	202009	320	57200	48000		DANNY'S RECYCLING & HAULING, INC.	*	368.60	240.00 028097
			1/4 STANDARD AD									
10/01/20	01333	9/16/20	09162020	202009	300	34700	00714		DECIDED EXCELLENCE CATHOLIC MEDIA	*	314.90	368.60 028098
			GIFT CARDS 9.16-9.30									
10/01/20	01196	9/25/20	92296519	202009	350	57200	46300		DIVOTS GRILLE	*	21.25	314.90 028099
			SERVICED VEHICLE									
10/01/20	01391	9/23/20	6783T	202009	390	57200	46000		E-Z-GO A TEXTRON COMPANY	*	200.42	21.25 028100
			MAINTENANCE SUPPLIES									
10/01/20	00159	9/28/20	71005	202009	390	57200	46000		FLORIDA COAST EQUIPMENT INC	*	10.69	200.42 028101
			NORTON DRESSING STICK									
									ISLANDER GOLF SUPPLY, INC.			10.69 028102

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
10/01/20	01496	9/23/20	SC-T0000	202009	390-57200-46000			TRIPLEX	*	54.03	
10/01/20	01468	9/29/20	1220	202009	390-57200-47500			PIRTEK SPACE COAST	*	230.00	54.03 028103
10/01/20	01366	9/18/20	6691758	202009	390-57200-54600			TBT TURF SERVICES, LLC	*	5,115.96	230.00 028104
		9/19/20	6693698	202009	390-57200-54600			TORO TURF PACKAGE	*	372.48	
		9/23/20	6696339	202009	390-57200-46000			KUBOTA, LELY BROADCAST	*	652.34	
								TORO WORKMAN HDX/PRO SHOP			
10/01/20	01281	10/01/20	09012017	202009	300-15500-10000			TCF NATIONAL BANK	*	500.00	6,140.78 028105
								GOLF COURSE CONSULTING			
10/01/20	00807	9/01/20	924 0000	202009	390-57200-54100			THOMAS TRAMMELL	*	164.33	500.00 028106
		9/08/20	924 0001	202009	390-57200-54100			UNIFORMS 9/1/20	*	147.88	
		9/15/20	924 0002	202009	390-57200-54100			UNIFORMS 9/8/20	*	147.88	
		9/22/20	924 0003	202009	390-57200-54100			UNIFORMS 9/15/20	*	147.88	
		9/29/20	924 0004	202009	390-57200-54100			UNIFORMS 9/22/20	*	147.88	
								UNIFORMS 9/29/20	*		
10/01/20	00529	9/23/20	40979544	202009	390-57200-46000			UNIFIRST CORPORATION	*	388.40	755.85 028107
		9/23/20	40979544	202009	300-15500-10000			SUPPLIES SEPT	*	776.80	
								SUPPLIES OCT-NOV	*		
10/08/20	01413	9/30/20	90963761	202009	300-14200-10000			WESCO TURF SUPPLY, INC.	*	122.35	1,165.20 028108
								GOLF GLOVES			
10/08/20	00987	10/01/20	24990	202009	320-57200-48000			ACUSHNET COMPANY	*	660.00	122.35 028109
								VIERA VOICE 1/6 PG			
								BLUEWATER CREATIVE GROUP INC			
								VIER --VIERA EAST-- HSMITH			

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#
10/08/20	00065	10/02/20	07133100	202009	320-57200-34100		INTERNET VOICE	*	185.30	
10/08/20	01388	9/25/20	AR550898	202009	390-57200-54600		COPIER LEASE	*	123.83	185.30 028111
10/08/20	00030	9/22/20	7-129-92	202009	320-57200-42000		POSTAGE TO CDD	*	45.74	123.83 028112
		9/29/20	7-136-10	202009	320-57200-42000		POSTAGE TO SHUTTS	*	21.04	
10/08/20	01417	9/08/20	INV00023	202009	320-57200-48000		SOCIAL MEDIA ELITE	*	350.00	66.78 028113
10/08/20	01355	10/01/20	12826	202009	350-57200-46100		IPAR7 PRO LEASE	*	702.00	350.00 028114
10/08/20	00483	9/25/20	6134 9.2	202009	300-13100-10000		GF MAINT SUPPLIES	*	124.87	702.00 028115
		9/25/20	6134 9.2	202009	390-57200-46000		GF MAINT SUPPLIES	*	43.82	
10/08/20	01350	10/20/20	18424280	202009	350-57200-46100		GOLF BALL MACHINE	*	235.79	168.69 028116
		10/20/20	18424280	202009	300-13100-10000		FIRE ALARMS	*	511.54	
10/08/20	00180	10/02/20	145899	202009	390-57200-46000		GC MAINT SUPPLIES	*	170.88	747.33 028117
10/08/20	01210	10/03/20	80598851	202009	320-57200-51000		OFFICE SUPPLIES	*	65.35	170.88 028118
10/08/20	01476	10/06/20	INVE5002	202009	390-57200-47500		CHEMICALS OCT	*	460.00	65.35 028119
		10/06/20	INVE5002	202009	300-15500-10000		CHEMICALS NOV	*	460.00	
							TARGET SPECIALTY PRODUCTS			920.00 028120

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
10/08/20	01366	9/28/20	6704020	202009	390-57200-54600		TORO REELMASTER 5010-H	*	1,065.98	1,065.98
10/08/20	00068	9/28/20	9121200-	202009	320-57200-34100		6 YARD DUMPSTER 3X WEEK	*	501.64	1,065.98
10/08/20		9/28/20	9121598-	202009	390-57200-47900		6 YARD DUMPSTER 1X WEEK	*	200.79	1,065.98
10/08/20	00529	9/29/20	40980577	202009	390-57200-46000		WASTE MANAGEMENT TEE MOWER	*	337.03	702.43
10/08/20	01397	9/28/20	720701	202009	350-57200-46100		WESCO TURF SUPPLY, INC. 1 YTIAR GOLF CAR	*	97.00	337.03
10/08/20		9/28/20	720756	202009	350-57200-46100		1 YUIAS GOLF CAR	*	164.00	337.03
10/15/20	01485	10/09/20	90967997	202010	300-14200-10000		YAMAHA MOTOR FINANCE CORP, USA GOLF SHOES	*	67.27	261.00
10/15/20		10/09/20	90967997	202010	300-14200-10000		1 YUIAS GOLF CAR	V	67.27-	261.00
10/15/20	01413	10/06/20	90966198	202010	300-14200-10000		ACUSHNET COMPANY GOLF GLOVES	*	44.12	.00
10/15/20	01371	10/02/20	40183664	202010	300-15500-10000		ACUSHNET COMPANY SECURITY MONITORING	*	195.98	44.12
10/15/20	01445	10/07/20	571170CT	202010	390-57200-43000		ADT SECURITY SERVICES LED LIGHTING	*	201.80	195.98
10/15/20		10/07/20	571170CT	202010	300-13100-10000		LED LIGHTING	*	201.80	201.80
10/15/20		10/07/20	571170CT	202010	320-57200-43000		LED LIGHTING	*	201.80	201.80
10/15/20	01465	9/23/20	36952	202009	320-57200-54210		BANLEACO SECURITY 9.23.20 1:30-4:2	*	127.50	201.79
10/15/20							BREVARD COUNTY SHERIFF'S OFFICE			807.19
10/15/20										127.50

VIER --VIERA EAST--- HSMITH

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK... AMOUNT
10/15/20	00364	10/08/20	10082020 202010 320-57200-51100		DAVID JUDY	*	14.97	
			MAINTENANCE SUPPLIES					
10/08/20	10082020	10/08/20	10082020 202010 320-57200-51100		DAVID JUDY	*	119.81	
			MAINTENANCE SUPPLIES					
10/02/20	00078	10/02/20	62578225 202010 330-57200-54600		DISH MACHINE RENTAL	*	99.66	134.78 028130
			DISH MACHINE RENTAL					
10/07/20	00601	10/07/20	68116 202010 390-57200-46000		ECOLAB	*	178.82	99.66 028131
			REPLACE SEALS LIGHT CYLIN					
10/08/20	00076	10/08/20	1030296 202010 300-13100-10500		ECOR INDUSTRIAL HYDRAULICS, INC.	*	169.04	178.82 028132
			ACT 1128053 OCT					
10/05/20	01497	10/05/20	G1600009 202010 320-57200-51100		FLORIDA CITY GAS	*	100.00	169.04 028133
			PUBLICATION					
10/09/20	00035	10/09/20	33189OCT 202010 330-57200-43000		FLORIDA FICTITIOUS NAME PUBLISHING	*	632.05	100.00 028134
			ACT 03449-33189					
10/09/20	33189OCT	10/09/20	33189OCT 202010 340-57200-43000			*	632.04	
			ACT 03449-33189					
10/09/20	42334OCT	10/09/20	42334OCT 202010 320-57200-43000			*	55.60	
			ACT 10579-42334					
10/09/20	42334OCT	10/09/20	42334OCT 202010 300-11500-10000			*	31.82	
			ACT 10579-42334					
10/09/20	45156OCT	10/09/20	45156OCT 202010 390-57200-43000			*	1,394.64	
			ACT 83490-45156					
10/09/20	45156OCT	10/09/20	45156OCT 202010 300-13100-10000			*	348.66	
			ACT 83490-45156					
10/09/20	52104OCT	10/09/20	52104OCT 202010 350-57200-43000			*	620.02	
			ACT 07938-52104					
10/09/20	57086OCT	10/09/20	57086OCT 202010 320-57200-43000			*	23.85	
			ACT 91273-57086					
			FPL					
10/07/20	00587	10/07/20	618523 202010 390-57200-46100			*	536.60	3,738.68 028135
			ULTRA LOW SULFER DIESEL					
10/07/20	618523	10/07/20	618523 202010 300-13100-10000			*	264.29	
			ULTRA LOW SULFER DIESEL					
10/07/20	618524	10/07/20	618524 202010 390-57200-46100			*	720.26	
			PREM 93 UN1203					

VIER --VIERA EAST-- HSMITH



CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
10/07/20	618524	202010	300	13100	10000			*	364.75	
		PREM 93	UN1203				GLOVER OIL COMPANY INC			1,885.90 028136
10/02/20	01372	27920725	202010	320	57200	34100	COPIER LEASE	*	120.32	
10/02/20	27920725	202010	300	13100	10000		COPIER LEASE	*	120.31	
10/01/20	01071	387	202010	310	57200	31700	GREAT AMERICA FINANCIAL SVCS	*	83.33	240.63 028137
		DISSEMINATION SVC	OCT20							
10/14/20	01127	00100016	202010	300	13100	10000	GF ADMIN PREMIUM	*	2,261.31	83.33 028138
10/14/20	00100016	202010	300	13100	10000		GF MAINT PREMIUM	*	1,389.05	
10/14/20	00100016	202010	390	57200	22000		GC MAINT PREMIUM	*	6,352.76	
10/08/20	00871	8294461	202010	390	57200	46000	HEALTHFIRST HEALTH PLAN	*	152.55	10,003.12 028139
		WEDGE ANCHOR								
9/30/20	01358	08219064	202010	390	57200	46000	KIMBALL MIDWEST	*	28.00	152.55 028140
		CYLINDER RENTAL								
10/12/20	01334	10404636	202010	390	57200	47500	NEXAIR, LLC	*	386.77	28.00 028141
		LIQUID HERBICIDE TURF								
10/13/20	00130	32239929	202010	340	57200	51100	SITEONE LANDSCAPE SUPPLY, LLC	*	1,042.54	386.77 028142
		OPERATING SUPPLIES								
10/07/20	01468	1224	202010	390	57200	47500	SYSO	*	230.00	1,042.54 028143
		MICRONUTRIENTS FEEDING								
10/08/20	01366	6716580	202010	390	57200	54600	TBT TURF SERVICES, LLC	*	419.64	230.00 028144
		CUSHMAN HAULER								
10/08/20	6716580	202010	390	57200	54600		TORO SAND PRO	*	430.63	
							TCF NATIONAL BANK			850.27 028145

VIER --VIERA EAST-- HSMITH



# SECTION B



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**September 30, 2020**



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**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 September 30, 2020

**Governmental Fund Types**

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<b>Assets</b>						
Operating Account	\$199,881	\$211,818	---	---	\$167,124	\$578,823
Accounts Receivable	---	---	---	---	\$1,303	\$1,303
Rent Receivable	---	---	---	---	\$1,275	\$1,275
Due From Golf Course	\$542	---	---	---	---	\$542
Due From General Fund	---	---	---	---	\$3,818	\$3,818
Due From Capital Reserve	\$716	---	---	---	\$27,087	\$27,804
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$2,678	\$2,678
Due from Capital Projects	---	---	---	---	\$750	\$750
Inventory - Pro Shop	---	---	---	---	\$71,398	\$71,398
<b>Investments:</b>						
State Board	---	\$34,196	---	---	---	\$34,196
Benefit Assessment- Series 2012 Reserve - Series 2012	---	---	---	---	\$4,085	\$4,085
Bond Service- Series 2006 Reserve- Series 2020	---	---	\$509,191	---	\$280,148	\$280,148
Temporary Interest Series 2020	---	---	\$234,593	---	---	\$234,593
Project- Series 2020	---	---	\$413,912	---	---	\$413,912
Cost of Issuance- Series 2020	---	---	---	\$6,034,477	---	\$6,034,477
Improvements (Net of Depreciation)	---	---	---	\$55,074	---	\$55,074
Prepaid Expenses- Operations	\$12,352	---	---	---	\$1,191,838	\$1,191,838
	---	---	---	---	\$99,374	\$111,726
<b>Total Assets</b>	<b>\$224,521</b>	<b>\$246,014</b>	<b>\$1,157,696</b>	<b>\$6,089,551</b>	<b>\$1,873,801</b>	<b>\$9,591,583</b>
<b>Liabilities</b>						
Accounts Payable	\$21,438	---	---	---	\$17,555	\$38,992
Accrued Expenses	---	---	---	---	\$98	\$98
Deferred Revenue- Season Advance	---	---	---	---	\$65,019	\$65,019
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	\$716	\$11,030	---	\$542	\$12,288
Accrued Interest Payable	---	---	---	---	\$65,345	\$65,345
Sales Tax Payable	---	---	---	---	\$9,461	\$9,461
Event Deposits	---	---	---	---	\$298	\$298
Due to Golf Course	\$3,818	\$27,087	\$22,922	---	---	\$53,828
Accrued Payroll Payable	\$11,858	---	---	---	\$27,924	\$39,782
Bonds Payable - Series 2012	---	---	---	---	\$3,305,000	\$3,305,000
Bond Discount	---	---	---	---	(\$15,817)	(\$15,817)
Deferred Loss	---	---	---	---	(\$159,029)	(\$159,029)
<b>Fund Equity</b>						
Net Assets	---	---	---	---	(\$1,444,594)	(\$1,444,594)
<b>Fund Balances</b>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$12,352	---	---	---	---	\$12,352
Unassigned	(\$944)	---	---	---	---	(\$944)
Assigned- Capital Reserve Fund	---	\$218,210	---	---	---	\$218,210
Restricted for Capital Projects	---	---	---	\$6,089,551	---	\$6,089,551
Restricted for Debt Service	---	---	\$1,123,743	---	---	\$1,123,743
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$224,521</b>	<b>\$246,014</b>	<b>\$1,157,696</b>	<b>\$6,089,551</b>	<b>\$1,873,801</b>	<b>\$9,591,583</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending September 30, 2020

	<b>Adopted Budget</b>	<b>Prorated Budget 9/30/20</b>	<b>Actual 9/30/20</b>	<b>Variance</b>
<i><b>Revenues</b></i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$1
Golf Course Administrative Services	\$56,280	\$56,280	\$56,280	\$1
Interest Income	\$100	\$100	\$5	(\$95)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$864,536</b>	<b>\$864,442</b>	<b>(\$94)</b>

***Administrative Expenditures***

Supervisors Fees	\$30,496	\$30,496	\$25,249	\$5,247
Engineering Fees	\$5,000	\$5,000	\$5,905	(\$905)
Attorney's Fees	\$5,000	\$5,000	\$10,454	(\$5,454)
Dissemination	\$1,000	\$1,000	\$1,167	(\$167)
Trustee Fees	\$5,600	\$5,600	\$6,700	(\$1,100)
Annual Audit	\$6,500	\$6,500	\$6,508	(\$8)
Collection Agent	\$2,500	\$2,500	\$2,500	\$0
Management Fees	\$100,440	\$100,440	\$100,440	\$0
Postage	\$1,500	\$1,500	\$2,625	(\$1,125)
Printing & Binding	\$2,500	\$2,500	\$1,448	\$1,052
Insurance- Liability	\$7,293	\$7,293	\$6,230	\$1,063
Legal Advertising	\$2,500	\$2,500	\$2,496	\$4
Other Current Charges	\$1,500	\$1,500	\$1,371	\$129
Office Supplies	\$3,000	\$3,000	\$551	\$2,449
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$3,400	\$3,400	\$3,400	\$0
<b>Total Administrative</b>	<b>\$178,404</b>	<b>\$178,404</b>	<b>\$177,219</b>	<b>\$1,185</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending September 30, 2020

	<b>Adopted Budget</b>	<b>Prorated Budget 9/30/20</b>	<b>Actual 9/30/20</b>	<b>Variance</b>
<i><u>Operating Expenditures</u></i>				
Salaries	\$141,817	\$141,817	\$143,792	(\$1,975)
Administrative Fee	\$1,566	\$1,566	\$1,624	(\$58)
FICA Expense	\$10,849	\$10,849	\$10,037	\$812
Employee Insurance	\$8,551	\$8,551	\$15,236	(\$6,685)
Workers Compensation	\$2,780	\$2,780	\$3,928	(\$1,148)
Unemployment	\$853	\$853	\$840	\$13
Other Contractual	\$7,000	\$7,000	\$8,561	(\$1,561)
Training	\$500	\$500	\$0	\$500
Uniforms	\$500	\$500	\$0	\$500
<b>Total Operating</b>	<b>\$174,416</b>	<b>\$174,416</b>	<b>\$184,018</b>	<b>(\$9,602)</b>

*Maintenance Expenditures*

Canal Maintenance	\$14,000	\$14,000	\$10,485	\$3,515
Lake Bank Restoration	\$60,000	\$60,000	\$55,950	\$4,050
Environmental Services	\$20,000	\$20,000	\$16,938	\$3,062
Water Management System	\$99,000	\$99,000	\$100,938	(\$1,938)
Control Burns	\$15,000	\$15,000	\$4,076	\$10,924
Contingencies	\$5,000	\$5,000	\$985	\$4,015
Fire Line Maintenance	\$5,000	\$5,000	\$1,275	\$3,725
Basin Repair	\$4,000	\$4,000	\$1,585	\$2,415
<b>Total Maintenance</b>	<b>\$222,000</b>	<b>\$222,000</b>	<b>\$192,232</b>	<b>\$29,768</b>



**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending September 30, 2020

	Adopted Budget	Prorated Budget 9/30/20	Actual 9/30/20	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$154,278	\$154,278	\$140,301	\$13,977
Administrative Fees	\$3,695	\$3,695	\$3,605	\$90
FICA	\$11,802	\$11,802	\$10,408	\$1,394
Health Insurance	\$16,867	\$16,867	\$16,694	\$173
Workers Compensation	\$3,024	\$3,024	\$3,831	(\$807)
Unemployment	\$2,120	\$2,120	\$1,951	\$169
Telephone	\$5,000	\$5,000	\$5,829	(\$829)
Utilities	\$5,000	\$5,000	\$6,662	(\$1,662)
Property Appraiser	\$1,990	\$1,990	\$1,988	\$3
Insurance	\$1,395	\$1,395	\$1,512	(\$117)
Repairs	\$12,000	\$12,000	\$27,566	(\$15,566)
Fuel	\$7,500	\$7,500	\$13,191	(\$5,691)
Park Maintenance	\$3,000	\$3,000	\$3,235	(\$235)
Sidewalk Maintenance	\$5,000	\$5,000	\$11,118	(\$6,118)
Chemicals	\$5,000	\$5,000	\$3,421	\$1,579
Contingencies	\$5,000	\$5,000	\$1,954	\$3,046
Refuse	\$8,000	\$8,000	\$5,826	\$2,174
Office Supplies	\$750	\$750	\$176	\$574
Uniforms	\$3,000	\$3,000	\$2,575	\$425
Fire Alarm System	\$4,000	\$4,000	\$3,069	\$931
Rain Bird Pump System	\$27,576	\$27,576	\$27,582	(\$6)
<b>Total Grounds Maintenance</b>	<b>\$285,997</b>	<b>\$285,997</b>	<b>\$292,495</b>	<b>(\$6,498)</b>
<b>Total Expenditures</b>	<b>\$860,817</b>	<b>\$860,817</b>	<b>\$845,965</b>	<b>\$14,853</b>
<b>Operating Income (Loss)</b>	<b>\$3,719</b>	<b>\$3,719</b>	<b>\$18,477</b>	<b>(\$14,947)</b>
<i>Non Operating Revenues/(Expenditures)</i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$3,719)	(\$3,719)	(\$3,719)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$3,719)</b>	<b>(\$3,719)</b>	<b>(\$3,719)</b>	<b>\$0</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$14,759</b>	<b>(\$14,947)</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$172,649</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$187,408</b>	

**Viera East**  
**Community Development District**  
 Capital Reserve Fund  
 Statement of Revenues & Expenditures  
 For Period Ending September 30, 2020

	<b>Adopted Budget</b>	<b>Prorated Budget 9/30/20</b>	<b>Actual 9/30/20</b>	<b>Variance</b>
<b><u>Revenues</u></b>				
Interest Income	\$2,500	\$2,500	\$3,095	\$595
Reserve Funding - Transfer In (General)	\$3,719	\$3,719	\$3,717	(\$2)
Reserve Funding - Transfer In (Golf)	\$7,940	\$7,940	\$13,129	\$5,189
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$14,159</b>	<b>\$14,159</b>	<b>\$19,941</b>	<b>\$5,782</b>
<b><u>Expenditures</u></b>				
Capital Outlay	\$100,000	\$100,000	\$62,517	\$37,483
Truck Maintenance	\$25,000	\$25,000	\$0	\$25,000
Transfer Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$62,517</b>	<b>\$62,483</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$110,841)</b>		<b>(\$42,576)</b>	
<b>Beginning Fund Balance</b>	<b>\$283,792</b>		<b>\$260,786</b>	
<b>Ending Fund Balance</b>	<b>\$172,950</b>		<b>\$218,210</b>	

**Viera East**  
**Community Development District**

Capital Reserve Fund

Capital Outlay Check Register Detail

For Period Ending September 30, 2020

Check Date	Vendor	Detail	Amount
<b>Capital Outlay</b>			
<i>FY2020</i>			
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
3/31/20	Regions Bank	Wire Fee	\$ 15.00
4/9/20	Regions Bank	Wire Fee	\$ 15.00
4/9/20	Shutts & Bowen LLP	Litigation Services	\$ 30,410.70
6/9/20	Greenberg Trairug	Series 2020 Escrow Agreement	\$ 47,500.00
6/18/20	Fishkind Litigation Services	Deposition	\$ 7,425.00
6/18/20	Regions Bank	Wire Fee	\$ 30.00
7/31/20	Regions Bank	Wire Fee	\$ 30.00
7/9/20	Modern Security Systems	50% Deposit	\$ 3,850.00
7/20/20	Modern Security Systems	Final Payment	\$ 3,850.00
8/20/20	Landscape Depot of Brevard Inc	10-14' Trees	\$ 3,575.10
8/20/20	Landscape Depot of Brevard Inc	Palm, Foxtail Single	\$ 323.91
8/20/20	Ring Power Corp	Caterpillar Wheel Loader	\$ 80,767.73
8/20/20	Aqua Turf International	Irrigaiton Designer	\$ 5,000.00
8/20/20	Capital Projects Fund	Refund for Litiagtion & COI Expenses	\$ (128,733.73)
8/20/20	Regions Bank	Wire Fee	\$ 15.00
8/21/20	Regions Bank	Bank Fees	\$ 51.00
<b>Total</b>			<b>\$ 62,516.49</b>

# Viera East

## Community Development District

Debt Service Fund Series 2006  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2020

	Adopted Budget	Prorated Budget 9/30/20	Actual 9/30/20	Variance
<b>Revenues</b>				
Special Assessments	\$2,376,297	\$2,376,297	\$2,376,297	\$0
Interest Income	\$1,500	\$1,500	\$958	(\$542)
<b>Total Revenues</b>	<b>\$2,377,797</b>	<b>\$2,377,797</b>	<b>\$2,377,255</b>	<b>(\$542)</b>
<b>Expenditures</b>				
<u>Series 2006</u>				
Interest-11/1	\$184,719	\$184,719	\$184,719	\$0
Interest-5/1	\$184,719	\$184,719	\$184,719	\$0
Principal-5/1	\$2,020,000	\$2,020,000	\$2,020,000	\$0
<b>Total Expenditures</b>	<b>\$2,389,438</b>	<b>\$2,389,438</b>	<b>\$2,389,438</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$11,641)</b>		<b>(\$12,183)</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$487,421</b>	
<b>Ending Fund Balance</b>	<b>\$455,326</b>		<b>\$475,238</b>	

# Viera East

## Community Development District

Debt Service Fund Series 2020  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2020

	Adopted Budget	Prorated Budget 9/30/20	Actual 9/30/20	Variance
<b><u>Revenues</u></b>				
Bond Proceeds	\$0	\$0	\$648,501	\$648,501
Interest Income	\$0	\$0	\$4	\$4
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$648,505</b>	<b>\$648,505</b>
<b><u>Expenditures</u></b>				
<b><u>Series 2020</u></b>				
Interest-11/1	\$0	\$0	\$0	\$0
Interest-5/1	\$0	\$0	\$0	\$0
Principal-5/1	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$0</b>		<b>\$648,505</b>	
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$0</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$648,505</b>	

# Viera East

## Community Development District

Capital Projects Fund Series 2020  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2020

	Actual 9/30/20
<u>Revenues</u>	
Bond Proceeds	\$7,036,499
Interest Income	\$40
<b>Total Revenues</b>	<b>\$7,036,540</b>
<u>Expenditures</u>	
Capital Outlay	\$338,147
Cost of Issuance	\$493,566
Underwriters Discount	\$115,275
<b>Total Expenditures</b>	<b>\$946,988</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$6,089,551</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$6,089,551</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending September 30, 2020

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Number of Rounds</i>						
Paid Rounds	35,250	2,445	2,503	(58)	37,981	2,730
Member Rounds	10,000	580	710	(130)	8,922	(1,078)
Comp Rounds	3,000	201	213	(12)	3,568	568
EZ Links	3,000	0	213	(213)	1,603	(1,330)
GolfNow	2,000	235	142	93	1,398	(602)
Total Memberships	60	6	-	6	70	10
<i>Revenue per Round</i>						
Paid Rounds	\$41	\$30	\$31	(\$1)	\$34	(\$7)
<i>Revenues</i>						
Greens Fees/Cart Fees	\$1,460,610	\$72,320	\$76,682	(\$4,362)	\$1,298,367	(\$162,243)
Gift Cards - Sales	\$25,000	\$426	\$1,313	(\$887)	\$7,555	(\$17,445)
Gift Cards - Usage	(\$25,000)	(\$499)	(\$1,313)	\$814	(\$12,531)	\$12,469
Season Advance/Trail Fees	\$210,000	\$16,764	\$11,025	\$5,739	\$213,683	\$3,683
Associate Memberships	\$42,000	\$2,291	\$2,205	\$86	\$37,130	(\$4,870)
Driving Range	\$80,000	\$5,236	\$4,200	\$1,036	\$74,807	(\$5,193)
Golf Lessons	\$2,100	\$175	\$110	\$65	\$2,040	(\$60)
Merchandise Sales	\$115,000	\$7,225	\$6,038	\$1,188	\$111,694	(\$3,306)
Restaurant	\$20,000	\$1,626	\$1,050	\$576	\$25,671	\$5,671
Special Assessments - Operations	\$22,527	\$1,877	\$1,879	(\$2)	\$22,527	\$0
Miscellaneous Income	\$15,000	\$1,292	\$1,251	\$41	\$23,945	\$8,945
<b>Total Revenues</b>	<b>\$1,967,237</b>	<b>\$108,732</b>	<b>\$104,440</b>	<b>\$4,293</b>	<b>\$1,804,888</b>	<b>(\$162,349)</b>
<i>Golf Course Expenditures</i>						
Other Contractual Services	\$15,000	\$1,219	\$1,251	\$32	\$14,646	\$354
Telephone/Internet	\$5,500	\$106	\$459	\$353	\$2,721	\$2,779
Postage	\$1,500	\$67	\$125	\$58	\$6,517	(\$5,017)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$401	\$599
Utilities	\$15,500	\$1,342	\$1,293	(\$50)	\$14,491	\$1,009
Repairs & Maintenance	\$7,000	\$520	\$584	\$64	\$3,733	\$3,267
Advertising	\$45,000	\$2,594	\$3,753	\$1,159	\$29,219	\$45,000
Bank Charges	\$30,500	\$2,924	\$2,544	(\$380)	\$37,576	(\$7,076)
Office Supplies	\$4,000	\$199	\$334	\$135	\$3,598	\$400
Operating Supplies	\$5,000	\$222	\$417	\$195	\$3,288	\$1,712
Dues, Licenses & Subscriptions	\$8,000	\$0	\$667	\$667	\$7,371	\$629
Drug Testing - All Departments	\$200	\$0	\$17	\$17	\$200	\$10
Training, Education & Employee Relations	\$3,000	\$1,194	\$250	(\$944)	\$4,452	(\$1,452)
Contractual Security	\$3,000	\$925	\$250	(\$675)	\$3,098	(\$98)
IT Services	\$3,000	\$190	\$250	\$60	\$1,227	\$1,773
<b>Total Golf Course Expenditures</b>	<b>\$147,200</b>	<b>\$11,500</b>	<b>\$12,276</b>	<b>\$776</b>	<b>\$132,529</b>	<b>\$14,671</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending September 30, 2020

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$61	(\$35)	\$1,236	\$1,200	(\$36)
Equipment Lease	\$1,100	\$100	\$56	(\$44)	\$1,176	\$1,100	(\$76)
<b>Total Restaurant Expenditures</b>	<b>\$2,300</b>	<b>\$195</b>	<b>\$116</b>	<b>(\$79)</b>	<b>\$2,412</b>	<b>\$2,300</b>	<b>(\$112)</b>
<i>Golf Operation Expenditures</i>							
Salaries	\$237,500	\$16,064	\$19,791	\$3,726	\$220,151	\$237,500	\$17,349
Administrative Fee	\$17,793	\$1,619	\$1,483	(\$136)	\$20,391	\$17,793	(\$2,598)
FICA Expense	\$18,781	\$1,229	\$1,565	\$336	\$16,830	\$18,781	\$1,951
Health Insurance	\$707	\$43	\$59	\$16	\$434	\$707	\$273
Workers Compensation	\$4,812	\$439	\$401	(\$38)	\$6,052	\$4,812	(\$1,240)
Unemployment	\$12,786	\$615	\$1,065	\$451	\$10,188	\$12,786	\$2,598
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,206	\$2,200	\$994
Utilities	\$22,500	\$1,694	\$1,875	\$181	\$20,054	\$22,500	\$2,446
Repairs	\$250	\$0	\$21	\$21	\$145	\$250	\$105
Pest Control	\$1,200	\$95	\$100	\$5	\$1,236	\$1,200	(\$36)
Supplies	\$8,000	\$1,980	\$667	(\$1,313)	\$17,573	\$8,000	(\$9,573)
Uniforms	\$1,500	\$0	\$125	\$125	\$2,007	\$1,500	(\$507)
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$260	\$2,000	\$1,740
Fuel	\$500	\$0	\$42	\$42	\$0	\$500	\$500
Cart Lease	\$90,753	\$8,689	\$7,563	(\$1,127)	\$81,913	\$90,753	\$8,840
Cart Maintenance	\$4,000	\$131	\$333	\$202	\$4,077	\$4,000	(\$77)
Driving Range	\$10,000	\$0	\$833	\$833	\$4,833	\$10,000	\$5,167
<b>Total Golf Operation Expenditures</b>	<b>\$435,282</b>	<b>\$32,598</b>	<b>\$36,273</b>	<b>\$3,674</b>	<b>\$407,350</b>	<b>\$435,282</b>	<b>\$27,932</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$3,911	\$6,417	\$2,506	\$90,995	\$77,000	(\$13,995)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$3,911</b>	<b>\$6,417</b>	<b>\$2,506</b>	<b>\$90,995</b>	<b>\$77,000</b>	<b>(\$13,995)</b>



**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending September 30, 2020

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$470,000	\$33,479	\$39,167	\$5,688	\$422,814	\$470,000	\$47,186
Administrative Fees	\$11,867	\$882	\$989	\$106	\$10,891	\$11,867	\$976
FICA Expense	\$36,060	\$2,510	\$3,005	\$495	\$30,990	\$36,060	\$5,070
Employee Insurance	\$58,245	\$3,420	\$4,854	\$1,433	\$45,857	\$58,245	\$12,388
Workers Compensation	\$11,316	\$879	\$943	\$64	\$11,446	\$11,316	(\$130)
Unemployment	\$7,857	\$0	\$655	\$655	\$6,279	\$7,857	\$1,578
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$420	\$420
Consulting Fees	\$6,000	\$500	\$500	\$0	\$6,000	\$6,000	\$0
Fire Alarm System	\$4,000	\$938	\$333	(\$604)	\$3,114	\$4,000	\$886
Telephone/Internet	\$500	\$0	\$42	\$42	\$0	\$500	\$500
Utilities/Water	\$26,200	\$2,361	\$2,183	(\$178)	\$26,832	\$26,200	(\$632)
Repairs	\$48,000	\$5,498	\$4,000	(\$1,498)	\$37,755	\$48,000	\$10,245
Fuel & Oil	\$40,000	\$1,067	\$3,333	\$2,267	\$26,787	\$40,000	\$13,213
Pest Control	\$1,000	\$88	\$83	(\$4)	\$1,261	\$1,000	(\$261)
Irrigation/Drainage	\$30,000	\$1,809	\$2,500	\$691	\$18,711	\$30,000	\$11,289
Sand and Topsoil	\$26,500	\$1,253	\$2,208	\$955	\$10,470	\$26,500	\$16,030
Flower/Mulch	\$7,000	\$50	\$583	\$533	\$8,900	\$7,000	(\$1,900)
Fertilizer	\$139,000	\$9,427	\$11,583	\$2,157	\$131,490	\$139,000	\$7,510
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$9,363	\$16,500	\$7,137
Trash Removal	\$2,000	\$441	\$167	(\$274)	\$2,371	\$2,000	(\$371)
Contingency	\$6,000	\$500	\$500	(\$0)	\$5,250	\$6,000	\$750
First Aid	\$600	\$0	\$50	\$50	\$1,287	\$600	(\$687)
Office Supplies	\$1,000	\$0	\$83	\$83	\$158	\$1,000	\$842
Operating Supplies	\$17,500	\$648	\$1,458	\$811	\$6,153	\$17,500	\$11,347
Training	\$500	\$0	\$42	\$42	\$2,023	\$500	(\$1,523)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$30	\$1,500	\$1,470
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$1,000	\$1,000
Uniforms	\$8,500	\$756	\$708	(\$48)	\$8,136	\$8,500	\$364
Equipment Rental	\$2,500	\$0	\$208	\$208	\$0	\$2,500	\$2,500
Equipment Lease	\$163,000	\$14,365	\$13,583	(\$782)	\$171,266	\$163,000	(\$8,266)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$500	\$500
<b>Total Golf Course Maintenance</b>	<b>\$1,145,065</b>	<b>\$80,869</b>	<b>\$95,422</b>	<b>\$14,553</b>	<b>\$1,005,634</b>	<b>\$1,145,065</b>	<b>\$139,431</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending September 30, 2020

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$1,436	\$1,500	\$64
Arbitrage	\$600	\$20	\$50	\$30	\$450	\$600	\$150
Dissemination	\$1,000	\$83	\$83	\$0	\$1,000	\$1,000	\$0
Trustee Fees	\$4,100	\$479	\$342	(\$137)	\$4,089	\$4,100	\$11
Annual Audit	\$1,500	(\$833)	\$125	\$958	\$542	\$1,500	\$958
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$56,280	\$56,280	\$0
Insurance	\$70,000	\$5,501	\$5,833	\$333	\$66,995	\$70,000	\$3,005
Property Taxes	\$10,000	\$1,534	\$833	(\$701)	\$16,346	\$10,000	(\$6,346)
<b>Total Administrative Expenditures</b>	<b>\$144,980</b>	<b>\$11,474</b>	<b>\$12,082</b>	<b>\$607</b>	<b>\$147,138</b>	<b>\$144,980</b>	<b>(\$2,158)</b>
<b>Total Revenues</b>	<b>\$1,967,237</b>	<b>\$108,732</b>	<b>\$104,440</b>	<b>\$4,293</b>	<b>\$1,804,888</b>	<b>\$1,967,237</b>	<b>(\$162,349)</b>
<b>Total Expenditures</b>	<b>\$1,951,827</b>	<b>\$140,548</b>	<b>\$162,586</b>	<b>\$22,038</b>	<b>\$1,786,058</b>	<b>\$1,951,827</b>	<b>\$165,769</b>
<b>Operating Income (Loss)</b>	<b>\$15,410</b>	<b>(\$31,815)</b>	<b>(\$58,146)</b>	<b>\$26,331</b>	<b>\$18,831</b>	<b>\$15,410</b>	<b>\$3,421</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$53,081	\$46,530	\$6,551	\$571,457	\$558,355	\$13,102
Interest Income	\$1,000	\$0	\$83	(\$83)	\$249	\$1,000	(\$751)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding- Transfer Out (Capital Reserve)	(\$7,940)	\$0	(\$662)	(\$662)	(\$13,129)	(\$7,940)	(\$5,189)
Interest Expense	(\$156,825)	(\$13,069)	(\$13,069)	\$0	(\$156,825)	(\$156,825)	\$0
Principal Expense	(\$410,000)	(\$34,167)	(\$34,167)	(\$0)	(\$410,000)	(\$410,000)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$15,410)</b>	<b>\$5,846</b>	<b>(\$1,284)</b>	<b>\$5,807</b>	<b>(\$8,247)</b>	<b>(\$15,410)</b>	<b>\$7,163</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>(\$25,969)</b>	<b>(\$59,430)</b>	<b>\$32,138</b>	<b>\$10,583</b>	<b>\$0</b>	<b>\$10,583</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>(\$1,455,177)</b>	<b>----</b>	<b>----</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>(\$1,444,594)</b>	<b>----</b>	<b>----</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Revenues</b>													
Maintenance Assessments	\$0	\$382,898	\$319,794	\$19,283	\$13,842	\$7,030	\$26,867	\$38,442	\$0	\$0	\$0	\$0	\$808,157
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$56,280
Interest Income	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
<b>Total Revenues</b>	<b>\$4,690</b>	<b>\$387,588</b>	<b>\$324,484</b>	<b>\$23,973</b>	<b>\$18,537</b>	<b>\$11,720</b>	<b>\$31,557</b>	<b>\$43,132</b>	<b>\$4,690</b>	<b>\$4,690</b>	<b>\$4,690</b>	<b>\$4,690</b>	<b>\$864,442</b>

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Administrative Expenditures</b>													
Supervisors Fees	\$3,588	\$920	\$688	\$1,387	\$2,551	\$2,551	\$335	\$1,387	\$2,551	\$3,249	\$2,551	\$3,492	\$25,249
Engineering Fees	\$0	\$480	\$0	\$0	\$0	\$1,875	\$670	\$960	\$960	\$960	\$0	\$0	\$5,905
Attorney's Fees	\$2,404	\$0	\$0	\$0	\$0	\$229	\$229	\$3,222	\$0	\$0	\$1,187	\$3,413	\$10,454
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$167	\$167	\$1,167
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$645	\$645	\$1,211	\$6,700
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$817	\$275	\$6,508
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$2,500
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$100,440
Postage	\$265	\$96	\$389	\$23	\$367	\$284	\$396	\$262	\$79	\$380	\$38	\$47	\$2,625
Printing & Binding	\$82	\$221	\$342	\$44	\$44	\$66	\$0	\$0	\$228	\$76	\$128	\$217	\$1,448
Insurance- Liability	\$566	\$566	\$566	\$566	\$566	\$566	\$566	\$566	\$566	\$566	\$566	\$0	\$6,230
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$853	\$937	\$0	\$706	\$2,496
Other Current Charges	\$25	\$79	\$46	\$23	\$119	\$23	\$92	\$36	\$43	\$661	\$70	\$154	\$1,371
Office Supplies	\$21	\$21	\$41	\$20	\$21	\$20	\$0	\$120	\$59	\$20	\$41	\$166	\$551
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$175
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$3,400
<b>Total Administrative</b>	<b>\$16,919</b>	<b>\$12,352</b>	<b>\$12,041</b>	<b>\$12,031</b>	<b>\$13,636</b>	<b>\$15,353</b>	<b>\$12,256</b>	<b>\$16,521</b>	<b>\$15,307</b>	<b>\$16,995</b>	<b>\$15,085</b>	<b>\$18,723</b>	<b>\$177,219</b>

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Operating Expenditures</b>													
Salaries	\$12,066	\$12,980	\$10,870	\$12,479	\$10,196	\$12,798	\$11,862	\$12,349	\$11,937	\$12,359	\$12,349	\$11,547	\$143,792
Administration Fee	\$137	\$146	\$124	\$142	\$124	\$137	\$133	\$137	\$133	\$137	\$140	\$134	\$1,624
FICA Expense	\$903	\$985	\$719	\$853	\$746	\$826	\$812	\$891	\$818	\$847	\$846	\$791	\$10,037
Health Insurance	\$424	\$872	\$2,742	\$1,310	\$1,120	\$1,281	\$612	\$1,912	\$1,120	\$1,281	\$1,281	\$1,281	\$15,236
Workers Compensation	\$330	\$354	\$297	\$341	\$298	\$324	\$324	\$337	\$326	\$338	\$337	\$315	\$3,928
Unemployment	\$0	\$0	\$0	\$546	\$90	\$100	\$100	\$4	\$0	\$0	\$0	\$0	\$840
Other Contractual	\$667	\$718	\$667	\$688	\$688	\$595	\$716	\$872	\$715	\$715	\$715	\$806	\$8,561
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
<b>Total Operating</b>	<b>\$14,527</b>	<b>\$16,055</b>	<b>\$15,420</b>	<b>\$16,360</b>	<b>\$13,262</b>	<b>\$16,068</b>	<b>\$14,558</b>	<b>\$16,501</b>	<b>\$15,048</b>	<b>\$15,677</b>	<b>\$15,669</b>	<b>\$14,875</b>	<b>\$184,018</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Maintenance Expenditures</b>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,485	\$10,485
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	\$989	\$0	\$0	\$61	\$220	\$196	\$1,315	\$208	\$11,009	\$16,938
Water Management System	\$8,059	\$8,087	\$9,087	\$8,087	\$7,887	\$9,287	\$7,887	\$8,087	\$9,207	\$8,087	\$7,887	\$9,287	\$100,938
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,076	\$4,076
Contingencies	\$0	\$0	\$0	\$985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$985
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$975	\$0	\$300	\$0	\$0	\$0	\$0	\$1,275
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$1,585	\$0	\$0	\$0	\$0	\$0	\$0	\$1,585
<b>Total Maintenance</b>	<b>\$10,679</b>	<b>\$26,452</b>	<b>\$9,087</b>	<b>\$46,977</b>	<b>\$8,876</b>	<b>\$11,847</b>	<b>\$7,948</b>	<b>\$8,607</b>	<b>\$9,404</b>	<b>\$9,402</b>	<b>\$8,095</b>	<b>\$34,857</b>	<b>\$192,232</b>

*Grounds Maintenance Expenditures*

Salaries	\$11,474	\$12,005	\$10,134	\$11,946	\$10,472	\$11,861	\$12,348	\$12,706	\$12,279	\$12,721	\$11,720	\$10,636	\$140,301
Administrative Fees	\$305	\$324	\$275	\$314	\$275	\$305	\$295	\$305	\$295	\$305	\$310	\$298	\$3,605
FICA	\$852	\$901	\$749	\$885	\$776	\$879	\$917	\$957	\$912	\$945	\$848	\$787	\$10,408
Health Insurance	\$1,100	\$1,385	\$1,463	\$1,371	\$1,227	\$1,381	\$1,245	\$1,649	\$1,590	\$1,428	\$1,428	\$1,428	\$16,694
Workers Compensation	\$314	\$328	\$277	\$326	\$286	\$324	\$337	\$347	\$335	\$347	\$320	\$290	\$3,831
Unemployment	\$22	\$24	\$20	\$836	\$450	\$297	\$160	\$50	\$22	\$23	\$23	\$22	\$1,951
Telephone	\$432	\$535	\$529	\$519	\$517	\$519	\$519	\$540	\$1,066	\$539	\$542	\$1,112	\$5,829
Utilities	\$628	\$516	\$525	\$487	\$487	\$514	\$655	\$540	\$609	\$566	\$542	\$592	\$6,662
Property Appraiser	\$0	\$1,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,988
Insurance - Property	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$1,512
Repairs	\$4,835	\$3,733	\$1,369	\$688	\$797	\$9,031	\$275	\$604	\$3,422	\$1,830	\$480	\$503	\$27,566
Fuel	\$1,159	\$1,189	\$1,495	\$986	\$1,065	\$1,215	\$952	\$858	\$642	\$2,009	\$1,096	\$525	\$13,191
Park Maintenance	\$0	\$0	\$0	\$0	\$0	\$505	\$0	\$0	\$0	\$800	\$0	\$1,930	\$3,235
Sidewalk Repair	\$435	\$207	\$0	\$337	\$529	\$0	\$998	\$0	\$0	\$0	\$363	\$0	\$1,118
Chemicals	\$0	\$0	\$0	\$735	\$0	\$0	\$0	\$0	\$0	\$553	\$0	\$3421	\$3,421
Contingencies	\$240	\$0	\$720	\$786	\$480	\$960	\$480	\$720	\$240	\$240	\$480	\$480	\$3,421
Refuse	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$111	\$54	\$11	\$0	\$0	\$0	\$0	\$176
Uniforms	\$232	\$186	\$232	\$186	\$196	\$249	\$199	\$199	\$249	\$199	\$199	\$249	\$2,575
Fire Alarm System	\$171	\$171	\$171	\$171	\$171	\$171	\$171	\$171	\$256	\$256	\$256	\$938	\$3,069
Rain Bird Pump System	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,299	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$27,582
<b>Total Grounds Maintenance</b>	<b>\$24,623</b>	<b>\$37,033</b>	<b>\$20,383</b>	<b>\$22,997</b>	<b>\$20,153</b>	<b>\$30,746</b>	<b>\$22,029</b>	<b>\$21,541</b>	<b>\$24,342</b>	<b>\$25,734</b>	<b>\$20,668</b>	<b>\$22,247</b>	<b>\$292,495</b>

<b>Total Expenditures</b>	<b>\$66,747</b>	<b>\$91,891</b>	<b>\$56,931</b>	<b>\$98,365</b>	<b>\$55,927</b>	<b>\$74,014</b>	<b>\$56,791</b>	<b>\$63,170</b>	<b>\$64,101</b>	<b>\$67,809</b>	<b>\$59,517</b>	<b>\$90,702</b>	<b>\$845,965</b>
<b>Operating Income (Loss)</b>	<b>(\$62,057)</b>	<b>\$295,697</b>	<b>\$267,554</b>	<b>(\$74,392)</b>	<b>(\$37,390)</b>	<b>(\$62,294)</b>	<b>\$25,234</b>	<b>(\$20,038)</b>	<b>(\$59,411)</b>	<b>\$63,119</b>	<b>(\$54,827)</b>	<b>(\$86,012)</b>	<b>\$18,477</b>

*Non Operating Revenues/Expenditures*

Reserve Funding - Transfer Out (Capital Reserve)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$3,719)
Reserve Funding - Transfer Out (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non Operating Revenues/Expenditures</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$3,719)</b>

**Excess Revenue/(Expenditures)**

	<b>(\$62,367)</b>	<b>\$295,387</b>	<b>\$267,244</b>	<b>(\$74,702)</b>	<b>(\$37,700)</b>	<b>(\$62,604)</b>	<b>(\$25,544)</b>	<b>(\$20,348)</b>	<b>(\$59,721)</b>	<b>\$63,429</b>	<b>(\$55,137)</b>	<b>(\$86,322)</b>	<b>\$14,759</b>
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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	2,687	2,375	2,320	3,229	4,012	4,624	3,190	3,501	2,974	3,130	2,894	2,445	37,981
Member Rounds	574	647	566	955	807	1,061	950	883	673	628	598	580	8,922
Comp Rounds	192	259	187	380	316	366	252	590	290	276	255	201	3,568
EZ Links	124	169	150	230	214	206	169	169	130	42	0	0	1,603
GolfNow	49	79	53	93	81	81	77	81	43	257	269	235	1,398
<i>Revenue per Round</i>													
Paid Rounds	\$30	\$36	\$37	\$42	\$43	\$36	\$33	\$28	\$31	\$28	\$33	\$30	\$406

*Revenues:*

Greens Fees	\$79,719	\$107,182	\$85,489	\$135,425	\$170,915	\$167,889	\$104,181	\$99,426	\$91,683	\$88,349	\$95,788	\$72,370	\$1,298,367
Gift Cards - Sales	\$294	\$884	\$1,732	\$371	\$893	\$635	\$213	\$716	\$808	\$275	\$309	\$426	\$7,555
Gift Cards - Usage	(\$179)	(\$1,458)	(\$1,119)	(\$2,432)	(\$1,833)	(\$1,819)	(\$795)	(\$551)	(\$433)	(\$456)	(\$959)	(\$499)	(\$12,531)
Season Advance/Trail Fees	\$15,718	\$16,380	\$18,608	\$19,936	\$19,337	\$20,130	\$18,542	\$17,803	\$16,829	\$17,113	\$16,523	\$16,764	\$213,683
Associate Memberships	\$2,765	\$3,397	\$3,634	\$3,634	\$3,555	\$2,607	\$2,133	\$2,291	\$2,844	\$1,738	\$1,659	\$2,291	\$37,130
Driving Range	\$3,577	\$4,961	\$5,035	\$7,698	\$8,168	\$7,006	\$8,212	\$7,043	\$5,597	\$5,681	\$6,594	\$5,236	\$74,807
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$2,040
Merchandise Sales	\$6,479	\$8,654	\$10,744	\$6,375	\$12,097	\$9,935	\$10,715	\$8,607	\$8,801	\$11,103	\$8,957	\$7,225	\$111,694
Restaurant	\$1,237	\$2,018	\$2,617	\$2,027	\$3,507	\$2,372	\$3,061	\$1,870	\$2,099	\$1,076	\$2,162	\$1,626	\$25,671
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$22,527
Miscellaneous Income	\$1,201	\$2,083	\$1,331	\$2,330	\$3,362	\$4,524	\$1,983	\$1,280	\$1,700	\$239	\$2,621	\$1,292	\$23,945
<b>Total Revenues</b>	<b>\$112,863</b>	<b>\$146,154</b>	<b>\$130,124</b>	<b>\$183,998</b>	<b>\$222,053</b>	<b>\$215,332</b>	<b>\$150,298</b>	<b>\$140,538</b>	<b>\$131,920</b>	<b>\$127,170</b>	<b>\$135,706</b>	<b>\$108,732</b>	<b>\$1,804,888</b>

*Golf Course Expenditures:*

Other Contractual Services	\$2,147	\$1,180	\$812	\$1,403	\$782	\$1,590	\$996	\$1,215	\$1,165	\$882	\$1,255	\$1,219	\$14,646
Telephone/Internet	\$393	\$289	\$393	\$393	\$393	\$104	\$104	\$106	\$106	\$106	\$228	\$106	\$2,721
Postage	\$3,074	\$3,080	\$47	\$0	\$0	\$0	\$0	\$90	\$44	\$0	\$115	\$67	\$6,517
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$401	\$0	\$0	\$0	\$401
Utilities	\$1,256	\$1,243	\$1,175	\$1,203	\$1,236	\$1,126	\$1,118	\$960	\$1,135	\$1,344	\$1,352	\$1,342	\$14,491
Repairs & Maintenance	\$117	\$20	\$287	\$250	\$0	\$0	(\$100)	\$0	\$335	\$1,232	\$1,073	\$520	\$3,733
Advertising	\$1,989	\$3,559	\$4,503	\$2,987	\$2,444	\$2,430	\$1,598	\$1,248	\$1,718	\$2,064	\$2,085	\$2,594	\$29,219
Bank Charges	\$1,669	\$2,301	\$3,021	\$2,653	\$4,043	\$4,545	\$4,382	\$3,099	\$3,257	\$2,909	\$2,773	\$2,924	\$37,576
Office Supplies	\$221	\$258	\$314	\$120	\$242	\$772	\$245	\$166	\$101	\$86	\$876	\$199	\$3,598
Operating Supplies	\$224	\$149	\$177	\$499	\$149	\$254	\$593	\$337	\$229	\$209	\$246	\$222	\$3,288
Dues, Licenses & Subscriptions	\$26	\$0	\$150	\$100	\$4,729	\$0	\$500	\$0	\$786	\$1,080	\$0	\$0	\$7,371
Drug Testing - All Departments	\$142	\$0	\$0	\$47	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$190
Training, Education & Employee Relations	\$20	\$165	\$2,268	\$165	\$0	\$0	\$18	\$359	\$243	\$0	\$20	\$1,194	\$4,452
Contractual Security	\$0	\$246	\$0	\$196	\$196	\$191	\$191	\$191	\$173	\$393	\$396	\$925	\$3,098
IT Services	\$0	\$0	\$0	\$0	\$0	\$190	\$0	\$0	\$287	\$95	\$465	\$190	\$1,227
<b>Total Golf Course Expenditures</b>	<b>\$11,279</b>	<b>\$12,490</b>	<b>\$13,146</b>	<b>\$10,017</b>	<b>\$14,215</b>	<b>\$11,203</b>	<b>\$9,646</b>	<b>\$7,770</b>	<b>\$9,980</b>	<b>\$10,400</b>	<b>\$10,883</b>	<b>\$11,500</b>	<b>\$132,529</b>

*Restaurant Expenditures:*

Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$95	\$1,236
Equipment Lease	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$96	\$100	\$100	\$1,176
<b>Total Restaurant Expenditures</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$286</b>	<b>\$195</b>	<b>\$195</b>	<b>\$2,412</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Golf Operations:</b>													
Salaries	\$17,027	\$20,356	\$13,890	\$19,181	\$17,657	\$20,778	\$22,508	\$19,098	\$17,729	\$18,181	\$17,681	\$16,064	\$220,151
Administrative Fee	\$1,720	\$1,918	\$1,490	\$1,754	\$1,535	\$1,744	\$1,647	\$1,760	\$1,722	\$1,741	\$1,741	\$1,619	\$20,391
FICA Expense	\$1,290	\$1,557	\$1,063	\$1,467	\$1,351	\$1,590	\$1,722	\$1,461	\$1,356	\$1,391	\$1,353	\$1,229	\$16,830
Health Insurance	\$46	\$54	\$54	\$54	\$54	\$54	\$54	\$54	(\$104)	\$85	\$43	\$43	\$434
Workers Compensation	\$504	\$504	\$380	\$524	\$475	\$576	\$613	\$522	\$484	\$497	\$483	\$439	\$6,052
Unemployment	\$649	\$675	\$409	\$1,264	\$1,005	\$1,036	\$998	\$993	\$915	\$889	\$742	\$615	\$10,188
Golf Printing	\$0	\$402	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,206
Utilities	\$1,640	\$1,640	\$1,697	\$1,436	\$1,766	\$1,623	\$1,618	\$1,337	\$1,645	\$2,204	\$1,749	\$1,694	\$20,054
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$0	\$0	\$145
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$1,236
Supplies	\$681	\$751	\$1,163	\$1,689	\$1,243	\$1,183	\$3,607	\$493	\$1,859	\$2,847	\$77	\$1,980	\$17,573
Uniforms	\$0	\$0	\$1,778	\$0	\$84	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$2,007
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	\$7,992	\$7,528	\$8,227	\$8,464	\$8,228	\$9,191	\$7,056	\$8,689	\$81,913
Cart Maintenance	\$1,709	\$521	(\$546)	\$1,392	\$120	\$287	\$0	\$0	\$389	\$50	\$25	\$131	\$4,077
Driving Range	\$0	\$0	\$0	\$3,174	\$0	\$0	\$254	\$0	\$220	\$1,185	\$0	\$0	\$4,833
<b>Total Golf Operation Expenditures</b>	<b>\$29,981</b>	<b>\$32,508</b>	<b>\$23,712</b>	<b>\$39,394</b>	<b>\$33,377</b>	<b>\$36,493</b>	<b>\$41,343</b>	<b>\$34,367</b>	<b>\$34,538</b>	<b>\$38,595</b>	<b>\$31,043</b>	<b>\$32,598</b>	<b>\$407,350</b>

**Merchandise Sales:**

Cost of Goods Sold	\$806	\$6,230	\$8,527	\$7,960	\$6,389	\$5,813	\$8,297	\$4,651	\$5,259	\$28,457	\$4,696	\$3,911	\$90,995
<b>Total Merchandise Sales</b>	<b>\$806</b>	<b>\$6,230</b>	<b>\$8,527</b>	<b>\$7,960</b>	<b>\$6,389</b>	<b>\$5,813</b>	<b>\$8,297</b>	<b>\$4,651</b>	<b>\$5,259</b>	<b>\$28,457</b>	<b>\$4,696</b>	<b>\$3,911</b>	<b>\$90,995</b>

**Golf Course Maintenance:**

Salaries	\$34,970	\$38,528	\$32,514	\$37,480	\$32,323	\$36,167	\$34,784	\$36,402	\$34,603	\$35,837	\$35,728	\$33,479	\$422,814
Administrative Fees	\$940	\$958	\$815	\$932	\$815	\$903	\$1,046	\$874	\$903	\$903	\$920	\$882	\$10,891
FICA Expense	\$2,599	\$2,910	\$2,392	\$2,776	\$2,393	\$2,678	\$2,467	\$2,736	\$2,562	\$2,653	\$2,314	\$2,510	\$30,990
Employee Insurance	\$2,209	\$4,974	\$3,720	\$3,672	\$4,820	\$3,750	\$3,182	\$4,318	\$4,009	\$3,735	\$4,048	\$3,420	\$45,857
Workers Compensation	\$953	\$1,048	\$889	\$1,022	\$986	\$986	\$902	\$944	\$944	\$977	\$973	\$879	\$11,446
Unemployment	\$129	\$178	\$147	\$2,488	\$1,419	\$1,035	\$464	\$189	\$113	\$105	\$12	\$0	\$6,279
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6,000
Fire Alarm System	\$171	\$171	\$216	\$171	\$171	\$171	\$171	\$171	\$256	\$256	\$256	\$938	\$3,114
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	\$1,916	\$1,932	\$2,661	\$2,241	\$2,417	\$2,475	\$2,371	\$2,361	\$26,832
Repairs	\$7,721	\$3,896	\$1,827	\$3,449	\$2,144	\$3,382	\$3,919	\$4,311	\$1,270	\$2,053	\$3,285	\$5,498	\$37,755
Fuel & Oil	\$2,353	\$2,413	\$3,036	\$2,297	\$2,275	\$2,467	\$1,931	\$1,856	\$1,507	\$3,359	\$2,225	\$1,067	\$26,787
Pest Control	\$327	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$154	\$77	\$88	\$1,261
Irrigation/Drainage	\$1,120	\$1,140	\$1,328	\$1,540	\$922	\$1,554	\$787	\$1,485	\$2,417	\$1,798	\$2,813	\$1,809	\$18,711
Sand and Topsoil	\$0	\$353	\$84	\$954	\$3,073	\$1,231	\$970	\$1,282	\$0	\$959	\$312	\$1,253	\$10,470
Flower/Mulch	\$678	\$95	\$2,295	\$1,185	\$2,988	\$936	\$0	\$350	\$0	\$323	\$50	\$50	\$8,900
Fertilizer	(\$1,608)	\$4,186	\$13,131	\$11,834	\$12,509	\$14,538	\$15,439	\$15,983	\$14,616	\$12,767	\$8,677	\$9,427	\$131,490
Seed/Sod	\$0	\$349	\$1,244	\$1,244	\$1,244	\$1,552	\$1,244	\$1,244	\$1,244	\$0	\$0	\$0	\$9,363
Trash Removal	\$282	\$141	\$0	\$282	\$0	\$141	\$141	\$282	\$536	\$141	\$381	\$441	\$2,371
Contingency	\$0	\$536	\$536	\$536	\$536	\$536	\$536	\$536	\$536	\$500	\$500	\$500	\$5,250
First Aid	\$199	\$0	\$0	\$160	\$0	\$0	\$202	\$134	\$0	\$347	\$244	\$0	\$1,287
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$114	\$0	\$44	\$0	\$0	\$0	\$0	\$158
Operating Supplies	\$219	\$93	\$0	\$301	\$0	\$1,514	\$301	\$929	\$336	\$1,319	\$493	\$648	\$6,153
Training	\$0	\$0	\$223	\$0	\$686	\$0	\$0	\$342	\$680	\$0	\$93	\$0	\$2,023
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$771	\$548	\$1,048	\$560	\$585	\$757	\$592	\$592	\$745	\$592	\$592	\$756	\$8,136
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	\$12,579	\$13,588	\$13,565	\$13,589	\$13,473	\$14,770	\$12,522	\$14,365	\$171,266
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$65,619</b>	<b>\$78,292</b>	<b>\$88,266</b>	<b>\$90,366</b>	<b>\$85,146</b>	<b>\$90,509</b>	<b>\$85,909</b>	<b>\$91,486</b>	<b>\$83,316</b>	<b>\$86,198</b>	<b>\$79,657</b>	<b>\$80,869</b>	<b>\$1,005,634</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Administrative Expenditures:</b>													
Legal Fees	\$0	\$0	\$0	\$531	\$0	\$905	\$0	\$0	\$0	\$0	\$0	\$0	\$1,436
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$83	\$83	\$83	\$83	\$83	\$20	\$20	\$450
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$194	\$489	\$479	\$4,089
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	(\$833)	\$542
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$56,280
Insurance	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$66,995
Property Taxes	\$0	\$571	\$1,964	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$1,534	\$16,346
<b>Total Administrative Expenditures</b>	<b>\$10,791</b>	<b>\$11,362</b>	<b>\$13,614</b>	<b>\$12,856</b>	<b>\$12,325</b>	<b>\$13,230</b>	<b>\$12,325</b>	<b>\$12,296</b>	<b>\$12,147</b>	<b>\$12,147</b>	<b>\$12,570</b>	<b>\$11,474</b>	<b>\$147,138</b>
<b>Total Revenues</b>	<b>\$112,863</b>	<b>\$146,154</b>	<b>\$130,124</b>	<b>\$183,998</b>	<b>\$222,053</b>	<b>\$215,332</b>	<b>\$150,298</b>	<b>\$140,538</b>	<b>\$131,920</b>	<b>\$127,170</b>	<b>\$135,706</b>	<b>\$108,732</b>	<b>\$1,804,888</b>
<b>Total Expenditures</b>	<b>\$118,069</b>	<b>\$141,074</b>	<b>\$147,458</b>	<b>\$160,785</b>	<b>\$151,645</b>	<b>\$157,441</b>	<b>\$157,713</b>	<b>\$150,763</b>	<b>\$145,434</b>	<b>\$176,084</b>	<b>\$139,043</b>	<b>\$140,548</b>	<b>\$1,786,058</b>
<b>Operating Income (Loss)</b>	<b>(\$5,206)</b>	<b>\$5,080</b>	<b>(\$17,334)</b>	<b>\$23,212</b>	<b>\$70,408</b>	<b>\$57,891</b>	<b>(\$7,415)</b>	<b>(\$10,225)</b>	<b>(\$13,514)</b>	<b>(\$48,914)</b>	<b>(\$3,337)</b>	<b>(\$31,815)</b>	<b>\$18,831</b>
<b>Non-Operating Revenues/(Expenditures):</b>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,529	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$53,081	\$53,081	\$571,457
Interest Income	\$42	\$46	\$35	\$36	\$36	\$30	\$13	\$5	\$2	\$1	\$1	\$0	\$249
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,667)	(\$2,256)	(\$2,924)	(\$2,602)	(\$3,680)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,129)
Interest Expense	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$156,825)
Principal Expense	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$410,040)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$2,331)</b>	<b>(\$2,916)</b>	<b>(\$3,594)</b>	<b>(\$3,272)</b>	<b>(\$4,350)</b>	<b>(\$676)</b>	<b>(\$02)</b>	<b>(\$701)</b>	<b>(\$704)</b>	<b>(\$704)</b>	<b>\$5,847</b>	<b>\$5,846</b>	<b>(\$8,247)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$7,537)</b>	<b>\$2,164</b>	<b>(\$20,928)</b>	<b>\$19,940</b>	<b>\$66,058</b>	<b>\$57,215</b>	<b>(\$0,108)</b>	<b>(\$10,925)</b>	<b>(\$14,218)</b>	<b>(\$49,619)</b>	<b>\$2,510</b>	<b>(\$23,969)</b>	<b>\$10,583</b>

# 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	\$12,097	\$9,935	\$10,715	\$8,607	\$8,801	\$11,103	\$8,957	\$7,225	\$111,694
<b>Total Revenues</b>	<b>\$6,479</b>	<b>\$8,654</b>	<b>\$10,744</b>	<b>\$8,375</b>	<b>\$12,097</b>	<b>\$9,935</b>	<b>\$10,715</b>	<b>\$8,607</b>	<b>\$8,801</b>	<b>\$11,103</b>	<b>\$8,957</b>	<b>\$7,225</b>	<b>\$111,694</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$806	\$6,230	\$8,527	\$7,960	\$6,389	\$5,813	\$8,297	\$4,651	\$5,259	\$28,457	\$4,696	\$3,911	\$90,995
<b>Total Expenditures</b>	<b>\$806</b>	<b>\$6,230</b>	<b>\$8,527</b>	<b>\$7,960</b>	<b>\$6,389</b>	<b>\$5,813</b>	<b>\$8,297</b>	<b>\$4,651</b>	<b>\$5,259</b>	<b>\$28,457</b>	<b>\$4,696</b>	<b>\$3,911</b>	<b>\$90,995</b>
<b>Operating Income (Loss)</b>	<b>\$5,673</b>	<b>\$2,424</b>	<b>\$2,217</b>	<b>\$415</b>	<b>\$5,709</b>	<b>\$4,123</b>	<b>\$2,418</b>	<b>\$3,956</b>	<b>\$3,542</b>	<b>(\$17,354)</b>	<b>\$4,261</b>	<b>\$3,314</b>	<b>\$20,699</b>



**Viera East  
Community Development District  
Long Term Debt Report**

<b>Series 2006 Water Management Refunding Bonds</b>	
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)
Less: May 1, 2020 Principal	(\$2,020,000)
<b>Current Bonds Outstanding</b>	<b>\$4,405,000</b>

(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.

<b>Series 2012 Special Assessment Revenue Bonds</b>	
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:	\$280,148
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)
Less: May 1, 2020 Principal	(\$410,000)
<b>Current Bonds Outstanding</b>	<b>\$2,895,000</b>

<b>Series 2020 Special Assessment Revenue Bonds</b>	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$234,593
Bonds outstanding - 7/10/20	\$7,685,000
<b>Current Bonds Outstanding</b>	<b>\$7,685,000</b>

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

	Actuals 9/30/19	Actuals 9/30/20	Variance	Year to Date 9/30/19	Year to Date 9/30/20	Variance
<i>Revenues:</i>						
Greens Fees	\$ 54,060	\$ 72,320	\$ 18,260	\$ 1,269,343	\$ 1,298,367	\$ 29,024
Gift Cards - Sales	\$ 560	\$ 426	\$ (134)	\$ 11,531	\$ 7,555	\$ (3,977)
Gift Cards - Usage	\$ (1,038)	\$ (499)	\$ 539	\$ (15,672)	\$ (12,531)	\$ 3,141
Season Advance/Trail Fees	\$ 13,563	\$ 16,764	\$ 3,201	\$ 202,756	\$ 213,683	\$ 10,927
Associate Memberships	\$ 2,765	\$ 2,291	\$ (474)	\$ 36,498	\$ 37,130	\$ 632
Driving Range	\$ 3,614	\$ 5,236	\$ 1,621	\$ 64,639	\$ 74,807	\$ 10,168
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 2,100	\$ 2,040	\$ (60)
Merchandise Sales	\$ 6,009	\$ 7,225	\$ 1,216	\$ 124,418	\$ 111,694	\$ (12,724)
Restaurant	\$ 1,226	\$ 1,626	\$ 400	\$ 23,048	\$ 25,671	\$ 2,624
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$ -	\$ 22,527	\$ 22,527	\$ -
Miscellaneous Income	\$ 546	\$ 1,292	\$ 746	\$ 23,473	\$ 23,945	\$ 472
<b>Total Revenues</b>	<b>\$ 83,358</b>	<b>\$ 108,732</b>	<b>\$ 25,375</b>	<b>\$ 1,764,662</b>	<b>\$ 1,804,888</b>	<b>\$ 40,227</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 8,817	\$ 11,500	\$ (2,684)	\$ 141,035	\$ 132,529	\$ 8,507
Restaurant	\$ 1,038	\$ 195	\$ 843	\$ 12,559	\$ 2,412	\$ 10,147
Golf Operations	\$ 27,786	\$ 32,598	\$ (4,813)	\$ 345,428	\$ 407,350	\$ (61,922)
Merchandise Sales	\$ 7,864	\$ 3,911	\$ 3,953	\$ 85,408	\$ 90,995	\$ (5,587)
Golf Course Maintenance	\$ 76,189	\$ 80,869	\$ (4,680)	\$ 1,021,224	\$ 1,005,634	\$ 15,590
Administrative	\$ 11,754	\$ 11,474	\$ 279	\$ 141,031	\$ 147,138	\$ (6,107)
<b>Total Expenditures</b>	<b>\$ 133,446</b>	<b>\$ 140,548</b>	<b>\$ (7,101)</b>	<b>\$ 1,746,685</b>	<b>\$ 1,786,058</b>	<b>\$ (39,373)</b>
<b>Operating Income/(Loss)</b>	<b>\$ (50,088)</b>	<b>\$ (31,815)</b>	<b>\$ 18,273</b>	<b>\$ 17,977</b>	<b>\$ 18,831</b>	<b>\$ 853</b>



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

<b>Rounds of Golf</b>	<b>Monthly</b>		<b>Year to Date</b>	
<b>Paid Rounds</b>				
Rounds of Golf- Associate Member	381	11%	5,862	11%
Rounds of Golf- CDD Resident	560	16%	9,268	18%
Rounds of Golf- Public	1,317	38%	18,857	36%
Rounds of Golf- GolfNow / EZ Links	254	7%	3,677	7%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(68)	-2%	(826)	-2%
<b>Total Paid Rounds</b>	<b>2,444</b>		<b>36,838</b>	
<b>Member Rounds</b>				
Rounds of Golf- Members	580	17%	8,889	17%
<b>Total Member Rounds</b>	<b>580</b>		<b>8,889</b>	
<b>Comp Rounds</b>				
Rounds of Golf- Staff/Comp	138	4%	1,886	4%
Rounds of Golf- Other Comp	63	2%	1,438	3%
<b>Total Comp Rounds</b>	<b>201</b>		<b>3,324</b>	
Rounds of golf - GolfNow/EZ Links	235	7%	3,018	6%
<b>TOTAL ROUNDS OF GOLF</b>	<b>3,460</b>	<b>100%</b>	<b>52,069</b>	<b>100%</b>

<b>PY - PREVIOUS YEAR</b>			
<b>PY Monthly</b>	<b>PY Year to Date</b>	<b>Vs. PY Monthly</b>	<b>Vs. PY Year to Date</b>
289	6,112	92	(250)
444	8,477	116	791
1,496	23,418	(179)	(4,561)
50	2,154	204	1,523
0	682	0	(682)
0	0	0	0
(29)	(888)	(39)	62
<b>2,250</b>	<b>39,955</b>	<b>194</b>	<b>(3,117)</b>
418	7,150	162	1,739
<b>418</b>	<b>7,150</b>	<b>162</b>	<b>1,739</b>
115	1,560	23	326
57	1,494	6	(56)
<b>172</b>	<b>3,054</b>	<b>29</b>	<b>270</b>
129	2,637	106	381
<b>2,969</b>	<b>52,796</b>	<b>491</b>	<b>(727)</b>

<b>Revenues</b>	<b>Monthly</b>		<b>Year to Date</b>	
<b>Greens Fee Revenue</b>				
Rounds of Golf- Associate Member	\$13,206	18%	\$231,582	18%
Rounds of Golf- CDD Resident	\$14,684	20%	\$292,303	23%
Rounds of Golf- Public	\$37,395	52%	\$625,794	50%
Rounds of Golf- GolfNow / EZ Links	\$8,129	11%	\$133,162	11%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,579)	-2%	(\$22,027)	-2%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$71,835</b>	<b>100%</b>	<b>\$1,260,814</b>	<b>100%</b>

<b>PY Monthly</b>	<b>PY Year to Date</b>	<b>Vs. PY Monthly</b>	<b>Vs. PY Year to Date</b>
\$8,994	\$217,165	\$4,212	\$14,417
\$11,166	\$244,409	\$3,518	\$47,894
\$39,538	\$725,528	(\$2,143)	(\$99,734)
\$1,356	\$82,523	\$6,773	\$50,639
\$0	\$23,320	\$0	(\$23,320)
\$0	\$0	\$0	\$0
(\$437)	(\$20,684)	(\$1,142)	(\$1,343)
<b>\$60,617</b>	<b>\$1,272,261</b>	<b>\$11,218</b>	<b>(\$11,447)</b>

<b>Average \$ per Round of Golf</b>	<b>Monthly</b>	<b>Year to Date</b>
<b>Average \$ per round of Golf</b>		
Rounds of Golf- Associate Member	\$34.66	\$39.51
Rounds of Golf- CDD Resident	\$26.22	\$31.54
Rounds of Golf- Public	\$28.39	\$33.19
Rounds of Golf- GolfNow / EZ Links	\$32.00	\$36.21
Rounds of Golf- Tournaments	#DIV/0!	#DIV/0!
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$23.22	\$26.67
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$29.39</b>	<b>\$34.23</b>

<b>PY Monthly</b>	<b>PY Year to Date</b>	<b>Vs. PY Monthly</b>	<b>Vs. PY Year to Date</b>
\$31.12	\$35.53	\$3.54	\$3.97
\$25.15	\$28.83	\$1.07	\$2.71
\$26.43	\$30.98	\$1.96	\$2.20
\$27.12	\$38.31	\$4.88	(\$2.10)
#DIV/0!	\$34.19	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$15.07	\$23.29	\$8.15	\$3.37
<b>\$26.94</b>	<b>\$31.84</b>	<b>\$2.45</b>	<b>\$2.38</b>

	<b>Monthly</b>	<b>Year to Date</b>
<b>Membership Revenue</b>	<b>\$17,047</b>	<b>\$213,442</b>
Average \$ per round of Golf	\$29.39	\$24.01

<b>PY Monthly</b>	<b>PY Year to Date</b>	<b>Vs. PY Monthly</b>	<b>Vs. PY Year to Date</b>
\$13,562	\$203,533	\$3,485	\$9,909
\$32.44	\$28.47	(\$3.05)	(\$4.45)

Project Fund	Estimated Original Costs	Changes	Projected Revised Costs	Approved Costs	Remaining	Spent	Status/Estimation
Irrigation System	\$2,080,000		\$2,080,000	\$74,200	\$2,005,800	\$0	
Bunker Renovation & Liners	\$1,090,000		\$1,090,000	\$0	\$1,090,000	\$0	
Bulkheads	\$375,000	\$341,922	\$716,922	\$716,922	\$0	\$111,500	Req #5 for Engineering, Req #11 for
Tee Box Renovation	\$150,000		\$150,000		\$150,000	\$0	
Cart Path Extensions	\$175,000		\$175,000		\$175,000	\$0	
Regrass Fairways and Slopes	\$125,000		\$125,000	\$7,862	\$117,138	\$7,862	Hole #2 Approved - \$7,862.40 - Req 6
Maintenance Building Repairs	\$40,000		\$40,000		\$40,000	\$0	
Driving Range Tee	\$20,000		\$20,000		\$20,000	\$0	
Golf Course Lake - Banks	\$150,000		\$150,000		\$150,000	\$0	
#7 Green	\$65,000		\$65,000		\$65,000	\$0	
Pump Station Filter	\$35,000		\$35,000		\$35,000	\$0	
Culvert Repair #7 - Butterfly Valve	\$37,500		\$37,500		\$37,500	\$0	
Clubhouse	\$580,000	-\$341,922	\$238,078		\$238,078	\$0	
Woodside Park Restrooms	\$25,000		\$25,000		\$25,000	\$0	
Dog Park	\$55,000		\$55,000		\$55,000	\$0	
Woodside Park Playground	\$45,000		\$45,000	\$33,518	\$11,483	\$14,918	Req 14
Sidewalk Repair	\$75,000		\$75,000	\$9,000	\$66,000	\$9,000	Req 13
Pavillion	\$95,000		\$95,000		\$95,000	\$0	
Maintenance Equipment	\$337,000		\$337,000	\$236,187	\$100,813	\$236,187	Req 4, 7-10, 12
Lost Revenue	\$287,395		\$287,395		\$287,395	\$0	
Contingency	\$180,690		\$180,690		\$180,690	\$0	
	\$6,022,585	\$0	\$6,022,585	\$1,077,689	\$4,944,896	\$379,467	