

*Viera East Community
Development District*

Agenda

November 19, 2020

AGENDA

Viera East

Community Development District

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

November 12, 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 **Thursday, November 19, 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: **(267) 930-4000, Participant Access: 575-078**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Administration of Oaths of Office to Newly Elected Board Members
 - B. Election of Officers
 - C. Consideration of Resolution 2021-01 Electing Officers
4. Approval of Minutes of the October 28, 2020 Meeting
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 organizational matters. Section A is administration of Oaths of Office to newly elected Board members. Section B is election of officers. Section C is consideration of Resolution 2021-01 electing officers.

The fourth order of business is approval of the minutes of the October 28, 2020 meeting. The minutes are enclosed for your review.

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

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

The 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

SECTION III

SECTION C

RESOLUTION 2021-01

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
VIERA EAST COMMUNITY DEVELOPMENT DISTRICT
ELECTING THE OFFICERS OF THE DISTRICT AND
PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Viera East Community Development District (the "District") is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District ("Board") desires to elect the Officers of the District.

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

- Section 1.** _____ is elected Chairman.
- Section 2.** _____ is elected Vice-Chairman.
- Section 3.** _____ is elected Secretary.
- Section 4.** _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
- Section 5.** _____ is elected Treasurer.
- Section 6.** _____ is elected Assistant Treasurer.
- Section 7.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 19th day of November, 2020.

ATTEST:

**VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

MINUTES

MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Viera East Community Development District was held on Wednesday, October 28, 2020 at 2:00 p.m. at Faith Lutheran Church in the Multi-Purpose Room, 5550 Faith Drive, Viera, Florida.

Present and constituting a quorum were:

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

Also present were:

Jason Showe	District Manager
Tim Melloh	General Manager
Residents	

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

Mr. Showe: Please state your name and address for the record and keep your comments to three minutes. Are there any public comments?

Mr. Showe: Two forms were filled out. So, we can go through those first. The first one we received was from Mr. Carnesale. You have three minutes.

Peter Carnesale, IRCC: Going through the agenda, it looks like there are approvals and contracts for planned and unplanned amenities as expected. Looking the items over, there is about \$1.1 million related to items in and around the golf course and only about \$107,000 that relates to elsewhere in the CDD community, which would be a breakdown within and for all of the CDD community. I'm looking at things like aquatic management for the shoreline for this year at least. They are only doing shorelines within the area of the golf course. In the bulkhead

report and irrigation are within the golf course. We have major pieces of equipment, which are mostly for the golf course, but not solely, because some of that has to do with the fire lines and burns, which I consider to be for everybody, not just for the golf course. Then you have Woodside Park, which is basically outside of the golf course, but we still a major discrepancy in terms of dollars and cents in terms of the breakdown of where the money is going as opposed to the number of people that are in the CDD and where they live. Thank you.

Mr. McCarthy: Just one comment. We spent \$330,000 over the last eight or nine years on lake bank restoration. It's done by a serious of which area has the most distress. There are red areas, which are done. Previously, it is all through the CDD community. Thank you.

Mr. Showe: The next public comment is from Mr. Volpe.

Tony Volpe, IRCC: I just thought that I would share a few things with you today. I was thinking about these current affairs over the past year, the decisions you made and the election. You identified some characters over the past year. If we talk about the decisions, you guys have made decisions this year that affected the community. You had some people agree with it and people that didn't agree with you, unfortunately. You know that I didn't agree with all of your decisions this year, but I had to be honest with you. I'm from the outside looking in. I'm not sitting in your chair, so I trust you to do the best you could and I believe that. However, in the elections, you can see that there are a lot of savings being made with native plants and you put up with that. From that, we can draw some character identification. There are not some good characters that we identified throughout this election period. However, your character has been very good throughout this whole period through your decisions and throughout this election period, and that needs to be noted. I remind myself that people are taunting me for supporting you guys. I don't necessarily support you. I work with you. A professional works with people to add to a positive solution. So, while my personal opinion is separate, we are talking about your being our community leader. That's why I am here. I align myself with good character. Professionals work with people that are of good character. They don't criticize other people that show their skills. As an example, when we take over a new position, we don't criticize the guy that was here the last time. How we fill that position, the better the organization. So that's what we should be talking about throughout this election period. There is a lot of negative, but again, these guys have shown very good character with darts being thrown at you and arrows. So, the important thing for you guys is this is almost over.

Mr. Showe: You have 30 seconds.

Mr. Volpe: It's almost over. You need to walk out of this meeting with your heads held high. After Tuesday, you walk out of here knowing that you did the best you could for your community with your heads high. Remember what I told you before, don't beat yourself up. There are plenty of people out there rooting for you. Thank you.

Mr. McCarthy: Thank you for your comments.

Mr. Showe: Those are all the forms that we have, but we can open it up.

Mr. McCarthy: Is anyone interested in speaking? Hearing none, the public comment period is closed.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the September 23,
2020 Meeting**

Mr. Showe: I received changes from the Supervisors, which will be incorporated.

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor the Minutes of the September 23, 2020 Meeting were approved as amended.

FOURTH ORDER OF BUSINESS

Discussion Items

Mr. Showe: Some of these are discussion items based on some of the requests we had over the last week or so from the Board.

A. 2012-2015 Restaurant Financials

Mr. Showe: The first item is a follow up to what we discussed at the workshop, which was the restaurant financials. I know we had discussion over the one year, where in 2013, there was a \$31,000 profit in the restaurant. So, we looked at the year before that where there was a loss of \$3,400. That was prior to them putting some of the golf course Pro Shop into the Restaurant Fund. The following year there was a loss of \$12,000. In 2015, there was a loss of \$36,000 and the following year is when the Board got into the lease. It is important that even the year where there was a \$30,000 profit, that includes that the Board spent \$244,000 to make that profit. So, a lot of effort went into that. That gives you a longer term perspective on the statement that was made.

Mr. Melloh: I don't know why at the time they transferred cart and green fee money into the restaurant, but they did. If you were to back that out and adjust it, there was a four-year loss of \$70,280. So again, if you are looking for reasons why we decided to lease out the restaurant is because of self-operating the restaurant is not in the best interest of the CDD.

Mr. Oakley: I tried to follow NextDoor and noticed someone said something about the \$30,000 in one year. Was that because they transferred green fee money?

Mr. Melloh: In that year, they transferred \$23,000. In the year that the financial statements showed up from the prior General Manager, they transferred \$23,800 from cart and green fee money from prepaid members into food and beverage (F&B).

Mr. Oakley: Okay.

Mr. Melloh: I don't know why they did that, only to make the F&B operation look better, I guess. I don't know, but again, that is what is in front of me right here. I don't know any kind of business decision that would dictate that.

Mr. Oakley: I would like to say one thing to Jason and Tim. I know at the workshop meeting, maybe I was a little more critical that I should have been about why aren't we making money. It's because I took this information from NextDoor at face value. I think I should've learned by now that I shouldn't take anything on NextDoor at face value. So, I want to apologize to both you and Tim about my misgivings and being correct. My apologies.

Mr. Showe: Absolutely.

B. Lake Maintenance

Mr. Showe: We just wanted to provide some information on some of the fish kills. I know that there has been a lot of talk about fish kills, so we provided a brochure from the University of Florida, the IFIS extension. They are the experts on a lot of ecological issues throughout the State of Florida. So, this just provides some information about fish kills and what causes them. There are some things to know when you look at fish kills. I think it's under the bad news. These are the realities of fish kills. They do occur frequently in Florida. Most are natural. It is difficult to predict when they will occur. Even if you can predict when it will occur, there's not a whole lot that you can do to prevent them, especially in large water bodies, but this just gives you some information. Obviously if there are any residents that would like that, we can get you the link or we have some copies of the same brochures as well, but it gives you the reasons

why fish kills occur. As you can see, there is not a whole lot you can do. I think Tim's experience is kind of similar.

Mr. Melloh: Do you want me to read into the record from what I provided at the workshop?

Mr. Showe: Sure.

Mr. Melloh: This actually comes from the testing that was done by ECOR, which is our water management contractor.

"In regards to the fish kill this past summer, the fish kill was basically Tilapia. There were no Bass or Catfish. The Tilapia are non-native. They reproduce rapidly and as such, displaced the native fish. The Tilapia die off has been attributed to very acute bacteria, Streptococcus Agalactiae. Because of the fish density and high temperatures, the bacteria spread through impacted Tilapia in our area. Our area means not only here in Viera East, but across the road in Viera West, because our waterways are connected. Some lakes reported Tilapia densities in excess of 300 Tilapia per acre. Bacteria infections can spread very quickly through a population where densities are high. The dissolved oxygen had no impact on the Tilapia. The links of the Tilapia die off and found to have sufficient dissolved oxygen throughout the water profiling. As such, aerifiers were found to have no effect on this particular fish. The only thing that would do is there would happen to be a temperature inversion or something like that."

Mr. Melloh: The pamphlet in your booklet is excellent. It tells you everything that you need to know. A lot of people throughout the District think that we stock the lakes with Tilapia and that's not the case. If anyone has ever been to the Brevard Zoo and you walked over that one bridge and throw a little fish food in there, a million Tilapia come up to you. They are natives. You don't want them here. So actually, the dying off is actually beneficial to our lake system, because they reproduce rapidly. Another thing that Mike Grouse from ECOR mentioned, was that there are Tilapia farms, because Tilapia is a coveted fish for food quality. They have the same type of thing happen, yet this bacteria will go through there and kill thousands of their fish. So, it's not an unusual occurrence. There was nothing that the CDD could do about it, even though I know there were a lot of comments out there that said the CDD did nothing and didn't care about it. That's absolutely false. That's all I have.

C. Assessment Charts

Mr. Showe: I know that we also handed out at the workshop some of those assessment charts that show you how your assessment dollars are allocated. I think it's important to reiterate

that 61% of the annual assessment paid by home goes to the water management of that fund. Approximately, 17% goes to the Recreation Bond, 1% goes to parks, 1% goes to golf and \$135, which is 20% goes to your General Fund, which is the general admin and the ongoing maintenance of conservation areas throughout the District.

Mr. McCarthy: Jason, explain where the 1% goes out of golf. What is it for?

Mr. Showe: So, the 1% is approximately \$18,000. Essentially it helps offset. There is a transfer that goes from the golf course into the Capital Reserve. So that's just a portion of allocation of funds. It can go into golf operations should it be needed, but so far, the Board has allocated more than that to go to Capital Reserves for ongoing infrastructure.

Mr. McCarthy: So, none of that \$18,000 was not put into the golf course to repair anything.

Mr. Showe: Correct.

Mr. McCarthy: Thank you.

Mr. Showe: We also put a chart in there showing the allocation. It is a similar chart. It just shows you on a dollar basis where those funds go. Again, 63% goes to the water management debt. We also had some questions that we just wanted to clarify what the water management debt actually funded.

Mr. Oakley: Can you go back to the other chart?

Mr. Showe: Sure.

Mr. Oakley: I know it has been said, if you take \$678 and apply it by the number of residents, you come out with \$4.129 million, but if I take this chart and do the multiplication, you come up with about \$3,762,943. Could you give me the breakdown of why these numbers are different?

Mr. Showe: Sure. It's about how we allocate all of those assessments out to each individual property. So, each home is essentially assessed one unit. When it comes to the commercial properties, you can't just multiply the numbers of units out and get the same commercial answer. So, with the General Fund and Water Management Debt, each acre of commercial is assessed at 9.268 units of homes. On the recreational side, each commercial acre is assessed at four units. So, you have to kind of blend those two numbers to really get the total. When we look at our gross assessment, which is the total you see of all the taxes on the tax bill, it comes up to just under \$4 million. Then you also have to net that out. So, there are fees we pay

the Tax Collector. Also, anyone who pays a tax bill, has an opportunity to receive a 4% discount if you pay your taxes in November. So that's why the total of the net assessments, what we expect to receive is approximate \$3.7 million.

Mr. Oakley: So basically, between the \$4.129 million, \$4.3 million, and \$4.8 million, that's just a mistake of \$366,000.

Mr. Showe: Yes.

Mr. Oakley: So, when someone is saying that we are spending over \$4 million, we are spending \$3.8 million. It's basically a \$366,000 mistake.

Mr. Showe: Could be.

Mr. Oakley: Okay. I understand.

Ms. Walsh: It was not a mistake. It's the timing and allocation of when the funds come in. So, I wouldn't characterize it as a mistake.

Mr. Oakley: I'm not trying to create an argument with you, but just to have a friendly discussion.

Ms. Walsh: Yes.

Mr. Oakley: If you tell me that it's going to be \$4.129 million, that's the number you are going on and it's \$3.762 million and you go to an accountant and say, "*Is that right or is that a mistake,*" what is the accountant going to say? It's a difference of opinion. The number was \$4.129 million and they left out a lot of assumptions. They didn't figure in what the Tax Collector gets, the 4% and the difference. Thank you.

D. Water Management Debt

Mr. Showe: I know there were some questions over what the actual water management debt funded. So, what we did, and we found this to be the easiest way to show it, is to show you the documents. The first page that goes behind this is the first page of the Official Statement. If anybody is interested, I can send you the direct link to this booklet. The entire booklet is about 100 pages or so and we obviously didn't run the whole booklet. So, we showed you the front page. Behind that, it goes to Page 28. This shows you what the water management debt funded by project type. So, in 1991, it funded the water management system as well as roadway improvements. The 1993 project also funded the water management system and roadways and the 1996 project funded water management and roadways, as well as some stormwater

mitigation. We just want to make it clear that the water management debt and fund never paid for the golf course. That was all paid for out of the Recreation Bond that was assessed in the early 1990s.

Mr. McCarthy: What roads did it fund?

Mr. Showe: The roadways include Viera Boulevard from Murrell Road to US1, two lanes of Murrell Road from the IRCC to the railroad crossing at Viera Boulevard, it extended Viera Boulevard west of Murrell Road to the future I-95 interchange ramp, which just went in, Spyglass Road east of Murrell Road, extension of Murrell Road to Barnes Boulevard, as well as some design work for the I95 interchange.

Ms. Thomsen: Basically, most of Murrell Road was paid for by our money.

Mr. Showe: Correct. That's typical of a lot of our CDDs when they first start off. When a large site like this is created, the county will say, "For you to have that site, you are required to make all of the connections and build all of the infrastructure to give access and then you are going to turn that over to us." That is exactly what they did here. So, they were required as part of a Development Order to build the roadways when the District was first created and then those were turned over to the county for operational purposes.

Mr. Oakley: So, the CDD is now paying or has been paying over the years for roadways for places like Crane Creek, some of those areas that are not part of the CDD. The CDD people have been paying for all of this.

Mr. Showe: Yes. The District was required by a Development Order to put those roads in.

Mr. Oakley: Okay.

Mr. Thompson: Most of Murrell Road, most of Viera Boulevard and Spyglass Hill Road, we drive those every day. We are not taxing anybody for anything like that, but we in fact paid for you to be able to go from one point to another, from Barnes Boulevard.

Mr. Oakley: There was one thing that I would just like to bring up is the District recreational facilities are comprised of the golf course, swimming pools, lighted tennis courts, open playing field basketball courts, pavilions, social gathering areas, fully equipped playgrounds, bicycle trails, parks and sidewalks. These amenities were paid for by privately funded individuals.

Mr. Showe: Correct.

Mr. Oakley: None of the parks.

Mr. Showe: Yes. When they refer to the District in that sense, they are referring to an overall Recreation Plan that encompassed recreation facilities that were not only CDD owned, which was the golf course and Woodside Park, but also the infrastructure that was put in the different neighborhoods when they were first built. So, they were referring to a system of recreation.

Mr. Oakley: Thank you.

Mr. Showe: You're welcome. Obviously, I can take any questions on those, but we wanted to make sure those items were clarified and discussed. If anyone had any questions, we could take those.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. General Manager's Report

Mr. Melloh: Regarding the Golf Course Maintenance Report, the good news is that we started on Monday with the bulkhead replacement project. It started on Monday with Hole #7 and they are making tremendous progress. The contractor and sub-contractor are very professional. They are doing a great job so far. So, we are very happy. If anyone has an opportunity to play the golf course or drive by on the road next to #7, you will see good progress on that bulkhead. They will move from the #7 and the next one that they will do will be #9. We will get you a schedule. The people playing the golf course or a temporary green on that hole, once that green is ready to go and once that bulkhead is ready, we will open the green and they will move to #9.

Mr. Bedwell: We hired experts who told us that the bulkheads could give way. Right?

Mr. Melloh: Yes.

Mr. Bedwell: We don't know when. It could be tomorrow or a year from now.

Mr. Melloh: Right.

Mr. Bedwell: If it did collapse like #7, the cost to rebuild the whole green, the dirt and everything would be much more than what we are doing now.

Mr. Melloh: It would be astronomical.

Mr. Bedwell: We don't have a number on that.

Mr. Melloh: Because if it collapses, not only would it take the green with it, which are USGA constructed greens, but it would take the irrigation system with it. It would take a lot of stuff with it. So, the first thing that you would end up having to do is to build a bulkhead.

Mr. Bedwell: We are trying to save \$5,000.

Mr. Melloh: Go back in and fill it in and do the entire thing. You would probably be down for about six months on that project before you can dig a larger hole. We feel as though that we are hitting this in stride at the right time. I personally would have liked to start this last May when we are not in the money making months. With all the items we had to deal with getting this project started, this is where we stand. The project is scheduled to go through the middle of February.

Mr. Bedwell: For 20/25 years, we had wood sitting and rotting.

Mr. Melloh: Sure.

Mr. Bedwell: So, it's not going to last forever.

Mr. Melloh: You have a wall built. What they do is they put tie backs inside of it and if they break and give way, then the entire thing collapses.

Mr. Bedwell: Thank you.

Mr. Melloh: So, we are in good shape. The one thing that I want to point out to everybody is when they are done with #7, I want you to look the aesthetic upgrade that gives to the hole. It's going to be significant. It's going to look now. It's going to look nice.

Mr. Bedwell: Alright. Good.

Mr. Melloh: On Hole #7, knowing that we are going to rebuild that green, starting in May of next year, we have taken that into consideration, as far as setting the height of the bulkhead so we can do a really good there.

Mr. Oakley: Tim, just to comment on David's question, I've had some experience with a bulkhead living in South Florida. I've seen a concrete bulkhead and a concrete cap collapse into the canal because of the tiebacks. when we went into the bulkhead. It's a mess. This is concrete. It's not wood, it's not steel verticals, not the fiberglass verticals, it's concrete.

Mr. Melloh: There's a real possibility of that happening. If you were to say, "*I don't want to do it now, let's wait another five or six years,*" there's a real possibility that we could lose a green or two. So, it's good news that we are doing that and started the project. We anticipated

again. We also have our engineering firm that is like a Project Manager on this as well. So, it's well supervised. It's going well.

Mr. Oakley: How often will the Project Manager come out and check the progress on that?

Mr. Melloh: I think every couple of weeks. He needs to sign off on certain stages, kind of like for them to get payments and things like that. So, they are going to a certain level. He is going to come out and approve it, so it's kind of like taking a draw, if you will. Somebody is going to approval off of that. Of course, Scott and I are out there and if there is any kind of terms that we have, then we talk to Peter with Dewberry & Associates and express our concerns. Peter is the only one who can basically direct the contractor.

Mr. Showe: Correct.

Mr. Melloh: We received a letter from Westshore Junior/Senior High School from their Athletic Director. It's addressed to our head golf professional, Chris Game. It says:

"Dear Mr. Game, I just wanted to express our appreciation for allowing Westshore Junior/Senior High School to use the Viera East golf course as our home course. This has been our home for many years now and our coaches, players and parents truly enjoy being able to play at such a tremendous venue. The course is always in pristine condition and is a joy to play. I speak for our entire golf program when I say that we hope to continue to call the Viera East golf course our home for years to come. Thank you, Tony Riopelle, Athletic Director of Westshore Junior/Senior High School."

Mr. Melloh: Anyway, I just wanted to read that into the record. Those guys have been great and we are happy to host them every year and play home matches against other teams throughout the District. They actually did pretty well this year.

Mr. Bedwell: Do they practice and actually play tournaments there?

Mr. Melloh: Yes. They play their matches here, the boys and girls golf teams.

Ms. Thomsen: Do they play on Mondays?

Mr. Melloh: I think it's Tuesday and Thursday. They may practice a little on Monday, but they normally hit balls and things like that. The next item is the Rounds and Revenue Report for where we stand thus far in October. Through yesterday, 27 days, we are having a good month. We are trending \$240 per day ahead of the budget. We already exceeded through yesterday, what we did last year by \$13,000. If we continue the last four days at the current rate we are, we will exceed our budget by 7%. Does anyone have any questions?

Mr. Oakley: Are we still blocking out tee times?

Mr. Melloh: Absolutely.

Mr. Oakley: So, what if we didn't have to block out tee times?

Mr. Melloh: We probably would have more rounds of golf. The problem with it right now is that even though the Governor sent Florida into Phase 3, the Back to Golf Playbook, approved by not only the Governor's office, PGA of America, North Florida PGA and United States Golf Association says we can return and people can double up in golf carts. The problem is that we are still finding that people don't want to do that and we are not going to force people to do that. As we get further along, the Board is going to have to direct me as to how to proceed. I spoke to the manager of Duran, talked to the manager of Rockledge County Club, and they are going to start eventually charging people to ride in a cart by themselves for extra money. I don't know if that's something we want to do or not, so as we go along and it becomes an issue. Then if we can see that it's impacting us greatly, I will see the Board's direction. Right now, we are doing pretty well. So, it does cost us a little, Bill, but we were finding spaces for people and it's working out pretty well.

Ms. Walsh: Could we get a double year lease for a few extra carts?

Mr. Melloh: No. The problem with that is we don't have any place to store them. Our barn wasn't built for that. Every single 18-hole golf course, you have a fleet of 75 golf carts and then you have space to put in a couple of utility vehicles and ranger carts. You don't typically need anything beyond that. Seventy-two golf carts mean that you have two foursomes on every single hole. You can't get much fuller than that. Then you would have three extra golf carts to space. So typically, you don't build a golf cart facility for anything larger. So, our problem would be where do you store them and how do you charge them, because then we don't know how much to charge them.

Ms. Walsh: Right.

Mr. Melloh: With golf cart charger, each charger would have to have its own dedicated circuit. So, it would be hard. You could ask, "Could we get gas carts?" We don't want gas carts. Again, I think one of the things that I'm going to be reporting as we go along here is the impact of this. The first month of Fiscal Year 2020, we are doing very well. The next item on my list is I have the proposal for is the Woodside Park picnic pavilion and dock proposal, which we did not discuss at the workshop. If you chose to vote on that, then you can move forward with it. What we have here is the proposal from East Coast Docks for \$53,600. We do want to add the

composite decking, so that adds another \$5,200 to the project. We want to create a sidewalk and extend both sidewalks on either side of it so we have a continuous loop for \$16,000. The picnic tables that we want to put under our pavilion would be about \$3,000 and a contingency of 8% or 9% or \$7,480. The total would be \$85,280. The bond budget for this project is \$95,000, so we are coming in a little under \$10,000. I don't really expect us to meet the contingency, unless the sidewalk project is a little more extensive than we figure, but we probably wouldn't use the entire amount. It is easier to give back than it is to ask for more, with this broad bond process that we have. You can see the diagram that we have on the back page. It's a 20x20 covered platform. Then we have 10 feet that goes out into the water and a 30 foot by 5-foot dock that people can fish from. The location on the map is the south lake at Woodside Park, which is a much bigger lake. To be honest with you, Ed has been making several trips down there and we see a lot of people fishing in the exact area, because there is more fish. Where the dock was previously located was a very small pond that didn't have a lot of fish. Anyway, I think this is a really good project. The people that I spoke to are pretty intrigued and excited about this. It does add the picnic pavilion that we previously talked about for Woodside Park. So, if you would like more discussion on it, we can take it at this time.

Mr. McCarthy: Do any Board Members have any questions regarding the Woodside Park pavilion?

Ms. Thomsen: I just wanted to mention that we spoke last week about possible aesthetic landscaping near there.

Mr. Melloh: Right.

Ms. Thomsen: So, it's not just a piece of wood slapped down.

Mr. Melloh: No, we would landscape around it. That would be a minimal amount.

Ms. Thomsen: Maybe we wouldn't need to include it as a budget item.

Mr. Melloh: Yes. It would come out of the contingency. We will see where we are with that. We would probably plant a few Palm trees, cord grass, some flowering plants and maybe some annuals that we would change out a few times a year to give it some color. We would make it very nice.

Ms. Thomsen: Thank you.

Mr. Bedwell: Is the composite decking going out into the water?

Mr. Melloh: Yes.

Mr. Bedwell: That's what you see over at the beaches.

Mr. Oakley: It makes the park look plastic looking.

Mr. Bedwell: That's good stuff.

Mr. Oakley: Tim, I have two questions, along with Melinda's comment. I think before we put any plants in, we should make sure our irrigation system is up and running.

Mr. Melloh: Yes.

Mr. Oakley: It's hard to put plants in if you can't water them. Is there a ramp at the 5 foot to 10-foot entrance to the pavilion?

Mr. Melloh: Yes. I believe that's what that is. It would have to be ADA compliant.

Mr. Oakley: That's what I want to make sure we do.

Mr. Melloh: I will double check to be sure.

Mr. Oakley: I would like to make sure that at least one of the picnic tables is ADA compliant for wheelchairs.

Mr. Melloh: Absolutely.

Mr. Oakley: Thank you.

Ms. Walsh: Has the contractor gone into the lake to know the depth he will be working with?

Mr. Melloh: I don't think he has, but we can adjust it further. Where the water line is, is not going to change the project. We would just back it up. It would still be a 10 foot walk out, but maybe only 5 feet is over water.

Ms. Walsh: Alright. I didn't want any unexpected expenses.

Mr. Melloh: That's why there is a contingency.

Mr. Oakley: When I met with the contractor, I said, "You know if we get 50% of the pavilion over water, it will be nice." He said that it will depend upon how deep it is out there. He didn't know. He said he has to work in 6 feet. If we wanted to go out the extra distance, we would have to bring in a crane and installed it, which would be an additional cost. So, we said that we could adjust the picnic pavilion in or out depending on how much we get. If we can put it out further, we will. If we can't then we will move it back.

Mr. Melloh: Right, and if we have to bring in a crane and a longer pole, that's what the purpose of the contingency is for; if they need another \$2,500 to rent the crane and get the extra

poles to go out further, then we can make that decision, but at least we have it approved by the Board to proceed with this project.

Ms. Thomsen: Okay. Thank you.

Mr. McCarthy: We need a motion for the Woodside Park picnic pavilion.

Mr. Showe: I would suggest approving a not-to-exceed of \$86,000, just in case. It makes it cleaner. The motion would be to approve a not-to-exceed amount of \$86,000 for the picnic and pavilion proposal as laid out. We would also give authority to the Chair to sign any requisitions as needed to get the deposit started on this project and direct staff to draft up some agreements with these vendors that would lay out warranties and draw schedules.

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor approving the proposal from East Coast Docks for the Woodside Park picnic pavilion and dock in an amount not-to-exceed of \$86,000 and authorization for the Chairman to sign any requisitions as needed for the deposit and for staff to draft the agreements was approved.

Mr. Showe: I will work with Tim on the drafting of a formal contract, giving the District the warranties plus his draw schedules.

Mr. Melloh: The last thing on my list is I have a picture of an old golf cart. We want to surplus that and take it off of our inventory. We have somebody who is willing to pay us \$45 for the scrap and haul away. It is on our inventory list and we pay insurance on it, so we want to remove that from there.

On MOTION by Ms. Walsh seconded by Mr. Bedwell with all in favor approving the surplus of a golf cart was approved.

Mr. Melloh: That concludes my report.

B. District Manager’s Report

Mr. Showe: The Board was asking about the transition process. Anyone elected at the General Election would start serving two weeks after the General Election. We would expect at the meeting scheduled for November 19th to swear anyone who was elected at the General

Election. Just the reminder that the workshop is actually next week at 2:00 p.m. It was moved up due to the holiday schedule.

Mr. Melloh: There is one in December too. Right?

Mr. Showe: Correct.

Mr. Melloh: So, the December meeting is the 1st and 3rd at 2:00 p.m. Isn't the next one on a Thursday.

Mr. Showe: The next one is on a Thursday. We will follow up and make sure it's all remote.

Mr. Oakley: Jason, I want to point out that the date and times for these in November and December have always been changed from the regular schedule.

Mr. Showe: Correct.

Mr. Oakley: It's not something that we put in as a special thing for the Board or anything of that nature. It's on the schedule.

Mr. Showe: Correct.

Mr. McCarthy: Otherwise, we would have a meeting at Thanksgiving.

Mr. Showe: Correct. We also adjusted the December meeting that is on a Thursday as well. Again, with the holidays, we get a lot of meeting conflicts these two months because everybody moves their meetings up. So, it was just to accommodate everybody's schedule.

Mr. Bedwell: I'm confused. Is the workshop on a Tuesday?

Mr. Showe: The workshop is next Wednesday.

Mr. Bedwell: And the following Board meeting is on a Thursday at 2:00 p.m.

Mr. Showe: Correct.

Mr. Bedwell: The same thing for December?

Mr. Showe: Correct. This meeting just gets a little awkward because we have this meeting and then the workshop right after.

SIXTH ORDER OF BUSINESS

Treasurer's Report – Consideration of Financial Statements

A. Approval of Check Register

On MOTION by Ms. Walsh seconded by Ms. Thomsen with all in favor Checks #4616 through #4046 from the General Fund in the amount of \$148,426.98 were approved.

Ms. Walsh: There were no checks from the capital reserve account.

On MOTION by Ms. Walsh seconded by Mr. Oakley with all in favor Checks #28,080 through #28148 from the Golf Course Fund in the amount of \$135,446.36 were approved.

Ms. Walsh: That concludes my report.

B. Balance Sheet and Income Statement

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

SEVENTH ORDER OF BUSINESS

Supervisor's Requests

Mr. McCarthy: Jo, do you have anything?

Ms. Walsh: Yes. I'm just wondering how we are doing on the bid process or bid package for the irrigation?

Mr. Showe: We have given all of that information to the District Engineer. We are just waiting on them to put it all back together.

Mr. Melloh: We have given them a very extensive scope of work. This is not going to be an easy project.

Mr. Showe: Whereas the bulkheads were streamlined, this is a multi-phase large construction project. It may take them a little time to put all of that together in a good format.

Mr. Melloh: Especially with add-ons and subtractions. Also, we want one contractor to do all three items.

Mr. Showe: I will follow up with them and get an ETA for the workshop.

Ms. Walsh: Okay. Thank you.

Mr. McCarthy: Melinda?

Ms. Thomsen: No thank you.

Mr. McCarthy: David?

Mr. Bedwell: I would like to make a comment. In the past, we talked about the restaurant. They lost money. We spent a lot of time with the General Manager to discuss the turnover, address customer complaints and thievery. How much time did you spent to achieve \$25,671?

Mr. Melloh: No time, except what we talked about. It's part of the operation work. I look at the administration of the contract so I can't say no time was spent. It's something that we don't have to monitor and maintain.

Mr. Bedwell: Thank you. That's all I have.

Mr. McCarthy: Bill?

Mr. Oakley: I have a couple of items. I don't know how many of you had the opportunity to receive the latest publication and I would like to just address it. I find it very interesting that they don't do very good research. I enjoy the statement, "Viera East CDD Supervisors Bill Oakley, Jo Walsh and Melinda Thomsen twice passed a large tax increase in history." What was the original bond for?

Mr. Showe: Just the refunding of the water management bond was \$15 million.

Mr. Oakley: How much was this bond for, originally?

Mr. Showe: \$11.2 million.

Mr. Oakley: It must be just a misprint. I guess we had a bigger one. The next statement is, "The incumbents didn't willy nilly reduce the CDD bond. They were forced to reduce the bond with something that was a business lawsuit." I remember re-drawing the Clubhouse in December. I tried to present it in January and I was discouraged from doing so, to reduce the bond by \$1.9 million. Because I did hear what residents had to say and I told them I heard what they had to say. When I was allowed to present to the Board it was passed, so before any settlements were reached with any lawyers, we reduced the bond by \$1.9 million. So that must be just a misprint. Next is, "None of the three incumbents have significant professional private business management experience." I worked in the industry for seven years. I was a Supervisor for a second shift and I had 40 people working for me. I guess that just doesn't count. It's not business management experience. My wife and I have owned commercial property for 20 years. We managed it and dealt with people on a day-to-day basis. I'm just amazing that they don't even take the time to read my webpage. That must be just a misprint, as well as a lot of other things that they put out there. Just to clarify things for everyone here, I really do pay for my own golf, as well as the rest of you. That must have been just a misprint. Enough of that. I heard

several people asking for an evening meeting. I'm not disagreeing with that, but I just have comparables. I sat at many budget meetings in the evening and we had three or four people. That was the budget meeting. Not the last two where we raised taxes. Just to give you a comparable, VECA had their annual budget meeting last Monday. I'm quite sure that you are all aware that your assessments went up. Do you realize your assessments went up \$1,316,546? That is how much your assessments increased. I'm quite sure that all of you are aware of it. Did any of you comment? Did they have a big crowd? No. There were two people at a Zoom meeting and one of them was from Fairway Management. Why don't we have an evening meeting? How many do we have here? Fifteen or sixteen people. Just to put your mind at ease a little bit, it went up \$1,316,546, but that's \$10 per year over 20 years. I'm just giving you some real comparable figures. The other thing that I addressed with Jason is the multiple for commercial properties. What do we have? 4:1?

Mr. Showe: On the recreation side it is 4 units of single family per acre of commercial on the General Fund and for water management, there was 9.268 single family units per acre of commercial.

Mr. Oakley: Just to let you know since all of the commercial property people are complaining about our unreasonable fees. I wonder if they have been contacted by these commercial interests and talked to about the unduly, unruly, unfair assessments. I just find when you really start looking at numbers, you see the entire picture. It went up \$1,316,546. It's amazing what you can do with numbers when you move them around a little bit. Thank you Paul and the Board.

Mr. McCarthy: Thank you, Bill. I would like to take this opportunity to thank Mr. Volpe for his kind words about integrity and honesty. I'm coming up on six years on the Board and I can speak for the three people that are running, they did everything with integrity and honesty. It has been a wonderful experience. Unfortunately, we've been attacked by threats of private investigators, confiscation of our emails and so forth and other things that I won't even bother to bring up. Nothing was ever found done incorrectly by this Board. So, thank you Mr. Volpe. I appreciate it. We need a motion to adjourn.

Mr. Melloh: Paul, can I mention one thing about the financials?

Mr. McCarthy: Go ahead.

Mr. Melloh: We just ended our fiscal year on September 30th. I just wanted to make sure that everyone had an opportunity to look at the financials, because there were a lot of comments about being a COVID year and we were going to lose \$50,000, \$60,000 or \$70,000. It has come to my attention that a lot of people in the District were complaining. I'm not accusing them of not knowing how to read a financial statement. They just don't know how to read our financial statements. All I can tell you are the facts. The facts are for Fiscal Year 2020, we had revenues of \$1,804,880, total expenditures of \$1,786,058 and operating income of \$18,831. So, we did not show a loss at all. We made some money. Everyone can tear apart and analyze them the way they want to, but that is what our financial statements show. I can tell you with my 40 years of being in the golf industry, this was the hardest year I ever had managing the golf course, trying to bring it in on budget or close to budget. We actually exceeded the budget operating income by \$3,000. I am very proud of the staff here. We were aided by having good weather in July, August and September, which we typically don't have. It helped us mitigate some of the losses we had in March, April and May when COVID first hit. Those were our biggest money making months, because prior to that, in February, we had the biggest February we ever had. So, we were going along at a good clip when all of a sudden COVID hit. In my estimation, my gut feeling is we probably could've profited well over \$100,000 if it was a non-COVID year. I'm very proud of our staff and everybody. I just wanted to make sure that you all had the opportunity to see that.

Mr. McCarthy: One last thing. If you go back to 2014/2015, Mr. Melloh came on board. He increased the revenue by \$500,000 between 2014, 2015 and 2020, which is a tremendous accomplishment.

EIGHTH ORDER OF BUSINESS

Adjournment

Mr. McCarthy: We need a motion to adjourn.

Mr. McCarthy MOVED to adjourn the meeting and Ms. Walsh seconded the motion.

Mr. Oakley: Last month, I asked Tim a question and I'm going to ask it this month to see how things work. Of the people that are running for office on this Board, how many of those people other than the three people that are sitting up here, and other than Mr. Volpe, have come

into your office, sat down, and asked you for the correct figures so mistakes and confusion could not be made?

Mr. Melloh: Zero.

Mr. Oakley: Thank you.

On VOICE VOTE with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION VI

SECTION A

Viera East
Community Development District
 Check Register Summary
 October 22, 2020 through November 12, 2020

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	10/22/20	4048-4054	\$ 38,571.83
	10/29/20	4055-4060	\$ 19,148.57
	11/5/20	4061-4065	\$ 8,464.91
	11/12/20	4066-4068	\$ 11,120.71
		Sub-Total	\$ 77,306.02
<i>Capital Reserve</i>			
		Sub-Total	\$ -
<i>Golf Course</i>			
	10/22/20	28149-28161	\$ 86,748.27
	10/29/20	28162-28181	\$ 18,216.56
	11/5/20	28182-28196	\$ 8,274.24
	11/12/20	28197-28207	\$ 10,806.34
		Sub-Total	\$ 124,045.41
Total			\$ 201,351.43

*** CHECK DATES 10/22/2020 - 11/12/2020 *** VIERA EAST-GENERAL FUND VIERA EAST-GENERAL FUND BANK A VIERA EAST-GF

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
10/22/20	00222	10/16/20	170799	202010	330-53800-47100		GREEN SIGNS & H STANDS	*	123.00	123.00
10/22/20	00182	10/20/20	24273	202010	340-53800-47900		HAULING REVEN 30 YD CONTA	*	240.00	123.00 004048
10/22/20	00081	10/16/20	68155	202010	340-53800-46000		MAINTENANCE EQUIPMENT	*	800.44	240.00 004049
10/22/20	00242	10/20/20	00035323	202010	310-51300-48000		NOTICE OF FY21 MTG SCHED	*	296.38	800.44 004050
10/22/20	00190	10/12/20	147	202010	340-53800-46100		AUTO MAINTENANCE SUPPLIES	*	92.86	296.38 004051
10/22/20	00017	10/22/20	10222020	202010	300-20700-10000		AP 9/24/20-10/15/20	*	9,309.98	296.38 004052
10/29/20	00034	10/13/20	1120860C	202010	340-53800-47300		ACT 112086 9.14-10.13	*	17,100.00	9,309.98 004053
10/29/20	00060	10/26/20	17448	202010	340-53800-46000		INVOICE 17448	*	25.25	25,334.45 004054

ALLEGRA-ROCKLEDGE
DANNY'S RECYCLING & HAULING, INC
ECOR INDUSTRIAL HYDRAULICS, INC
FLORIDA TODAY COMMUNICATIONS
NAPA AUTO PARTS
TIAA COMMERCIAL FINANCE, INC.
VIERA EAST CDD - GOLF COURSE
AMERICAN SHORELINE RESTORATION INC.
CITY OF COCOA
LACEY'S LOCK SERVICE INC
VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	DATE	INVOICE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#	AMOUNT
10/29/20	00243	9/21/20	SC-T0000	202010	340-53800-46000					PIRTEK SPACE COAST	*	8.84		
		10/22/20	SC-T0000	202010	340-53800-46000					PIRTEK SPACE COAST	*	530.00		
10/29/20	00196	10/21/20	17WC6252	202010	340-53800-46000					INSTALL HYDRAULIC CYLINDER	*	1,648.93		
		10/21/20	17WC6252	202010	340-53800-46000					ACCOUNT CREDIT	*	500.00		
10/29/20	00188	10/06/20	92400515	202010	340-53800-54100					RING POWER CORPORATION	*	49.80		538.84 004058
		10/13/20	92400616	202010	340-53800-54100					RING POWER CORPORATION	*	49.80		1,148.93 004059
		10/20/20	92400714	202010	340-53800-54100					RING POWER CORPORATION	*	49.80		
		10/27/20	92400813	202010	340-53800-54100					RING POWER CORPORATION	*	49.80		
11/05/20	00221	10/20/20	00057251	202010	340-53800-22000					UNIFIRST CORPORATION	*	71.22		199.20 004060
		10/30/20	24324	202010	340-53800-47900					UNIFIRST CORPORATION	*	240.00		71.22 004061
11/05/20	00040	10/05/20	383864	202010	330-53800-47200					COMBINED INSURANCE COMPANY	*	693.12		240.00 004062
		10/05/20	384085	202010	330-53800-47200					COMBINED INSURANCE COMPANY	*	200.00		
		10/26/20	383823	202010	330-53800-47200					COMBINED INSURANCE COMPANY	*	3,554.88		
		10/30/20	383829	202010	330-53800-47200					COMBINED INSURANCE COMPANY	*	3,439.20		
11/05/20	00177	10/15/20	10152020	202010	310-51300-49200					DANNY'S RECYCLING & HAULING, INC	*	20.63		7,887.20 004063
		10/25/20	2306134	202010	340-53800-46000					DANNY'S RECYCLING & HAULING, INC	*	245.86		20.63 004064
										DANNY'S RECYCLING & HAULING, INC	*	245.86		245.86 004065

VIER --VIERA EAST--- HSMITH

*** CHECK DATES 10/22/2020 - 11/12/2020 *** VIERA EAST-GENERAL FUND

BANK A VIERA EAST-GF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#
11/12/20	00056	11/02/20	40183643	202010	300-15500-10000		ADT SECURITY SERVICES		*	1,144.55	004066
11/12/20	00189	11/04/20	1837689	202010	340-53800-41000		TELEPHONE/INTERNET OCT20		*	540.77	
11/04/20		1837689	202010	300-15500-10000			TELEPHONE/INTERNET NOV20		*	543.84	
11/12/20	00126	11/01/20	388	202011	310-51300-34000		MANAGEMENT FEES	BLUELINE TELECOM GROUP, LLC	*	8,370.00	
11/01/20		388	202011	310-51300-35100			INFORMATION TECHNOLOGY		*	283.33	
11/01/20		388	202011	310-51300-31700			DISSEMINATION AGNET		*	83.33	
11/01/20		388	202011	310-51300-51000			OFFICE SUPPLES		*	20.06	
11/01/20		388	202011	310-51300-42000			POSTAGE		*	64.63	
11/01/20		388	202011	310-51300-42500			PRINTING AND BINDING		*	70.20	

GOVERNMENTAL MANAGEMENT SERVICES 8,891.55 004068

TOTAL FOR BANK A 77,306.02

TOTAL FOR REGISTER 77,306.02

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 10/22/2020 - 11/12/2020 *** VIERA EAST- GOLF COURSE VENDOR NAME
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO	YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
10/22/20	01335	10/11/20	20404833	202010	390-57200-54600			DLL FINANCE LLC	*	5,167.72	5,167.72
			GC MAINTENANCE EQUIPMENT								
10/22/20	01340	10/13/20	0150757-	202010	340-57200-51100			BASKET, 5 RINGS	*	181.49	181.49
10/22/20	00947	10/20/20	10202020	202010	390-57200-46500			EASY PICKER GOLF PRODUCTS, INC.	*	87.65	181.49
			PEST CONTROL GC								
		10/20/20	10202020	202010	330-57200-46400				*	95.11	
		10/20/20	10202020	202010	340-57200-46400				*	95.11	
			PEST CONTROL OP								
10/22/20	01438	10/12/20	45611	202010	320-57200-54000			ECOLAB PEST ELIMINATION	*	180.00	277.87
			ANNUAL CLUB FEES FSGA								
10/22/20	01240	10/11/20	11163223	202010	340-57200-51100			FLORIDA STATE GOLF ASSOCIATION	*	160.65	180.00
			GOLF PENCILS OCT								
		10/11/20	11163223	202010	300-15500-10000				*	803.25	
			GOLF PENCILS NOV-MAR								
10/22/20	01498	10/16/20	0000001	202010	320-57200-46000			NATIONAL PEN COMPANY	*	50.23	963.90
			REPAIRS/PAINT MENS ROOM								
10/22/20	01496	10/12/20	SC-T0000	202010	390-57200-46000			PHIL BLANCHARD	*	175.84	50.23
			HYDRAILIC HOSES								
		10/20/20	SC-T0000	202010	300-13100-10000				*	43.99	
			PIRTEK CAP/PUG KIT GF								
		10/20/20	SC-T0000	202010	390-57200-46000				*	72.49	
			PIRTEK CAP/PUG KIT GF								
10/22/20	00127	10/20/20	617443	202010	390-57200-46000			PIRTEK SPACE COAST	*	187.46	292.32
			TIRE 20X10.00								
10/22/20	01334	10/08/20	10387210	202010	390-57200-51100			PRECISION	*	307.67	187.46
			PLASTIC CUPS & BALL RETRE								
								SITEONE LANDSCAPE SUPPLY, LLC			307.67

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#	AMOUNT
10/22/20	01366	10/14/20	6728561	202010	390-57200-46000				*	248.00		
			2019 CUSHMAN HAULER 800X									
10/14/20	6728561	202010	350-57200-46100						*	6,552.90		
			2020 EZGO RXV ELITE									
10/14/20	6728561	202010	350-57200-46100						*	355.00		
			2021 CUSHMAN IN REFRESHER									
												7,155.90 028158
10/09/20	01165	10/09/20	63412149	202010	300-13100-10000				*	161.55		
			GF ADMIN PREMIUM									
10/09/20	63412149	202010	300-13100-10000						*	200.64		
			GF MAINT PREMIUM									
10/09/20	63412149	202010	390-57200-22000						*	739.34		
			GC MAINT PREMIUM									
10/09/20	63412149	202010	340-57200-22000						*	42.50		
			GC OPERATIONS PREMIUM									
												1,144.03 028159
10/22/20	01244	10/22/20	10222020	202010	300-15100-00700				*	70,213.00		
			NOV 1 2020 DEBT SVC PYMT									
												70,213.00 028160
10/22/20	00529	10/12/20	40983095	202010	390-57200-46000				*	626.68		
			REEL, BEARING, SEAL, BEDKNI									
10/29/20	00448	10/20/20	I0565374	202010	390-57200-46000				*	144.54		
			BUSTER									
												626.68 028161
10/29/20	00024	10/13/20	70192 OC	202010	390-57200-43000				*	475.63		
			ACT 70192 9.11-10.13									
10/14/20	112664	O 202010	330-57200-43000						*	231.75		
			ACT 112664 9.14-10.14									
10/14/20	112664	O 202010	350-57200-43000						*	231.75		
			ACT 112664 9.14-10.14									
												144.54 028162
												939.13 028163
10/29/20	01132	10/21/20	3682663-	202010	300-13100-10000				*	173.16		
			GF ADMIN PREMIUM									
10/21/20	3682663-	202010	300-13100-10000						*	151.13		
			GF MAINT PREMIUM									
10/21/20	3682663-	202010	390-57200-22000						*	313.52		
			GC MAINT PREMIUM									
												637.81 028164

TCF NATIONAL BANK
 UNITED HEALTHCARE INSURANCE COMPANY
 VIERA EAST CDD - SERIES 2012
 WESCO TURF SUPPLY, INC.
 ATCO INTERNATIONAL
 CITY OF COCOA UTILITIES
 COLONIAL LIFE
 VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
10/29/20	00499	10/27/20	24308	202010	390-57200-47900	HAULING 30 YD CONTAINER			*	240.00	
10/29/20	01388	10/23/20	AR561244	202010	390-57200-54600	COPIER LEASE & COPY COUNT		DANNY'S RECYCLING & HAULING, INC.	*	115.80	240.00 028165
10/29/20	01427	10/19/20	327444	202010	300-14200-10000	WOLFE PRIDE MC ND GRIPS		DEX IMAGING	*	127.65	115.80 028166
10/29/20	00587	10/22/20	618690	202010	390-57200-46110	INV 618690 GC PREMIUM		GLOBAL GOLF SALES	*	496.24	127.65 028167
		10/22/20	618690	202010	300-13100-10000	INV 618690 GF PREMIUM			*	244.41	
		10/22/20	619751	202010	390-57200-46110	INV 619751 GC DIESEL			*	406.47	
		10/22/20	619751	202010	300-13100-10000	INV 619751 GF DIESEL			*	200.20	
10/29/20	01355	10/09/20	13131	202010	350-57200-46300	IPAR7 NON TRACKING OCT		GLOVER OIL COMPANY INC	*	250.50	1,347.32 028168
		10/09/20	13131	202010	300-15500-10000	IPAR7 NON TRACKING NOV-JA			*	751.50	
		10/29/20	12827	202010	350-57200-46100	IPAR7 LEASE			*	702.00	
10/29/20	00158	10/21/20	CIN-0040	202010	390-57200-47500	CHEMICALS OCT		GPS TECHNOLOGIES, INC.	*	324.17	1,704.00 028169
		10/21/20	CIN-0040	202010	300-15500-10000	CHEMICALS NOV-DEC			*	648.33	
10/29/20	00180	10/21/20	149414	202010	390-57200-46000	MULTI PURPOSE CLEANER		HOWARD FERTILIZER CO., INC.	*	54.98	972.50 028170
		10/27/20	150594	202010	390-57200-46000	OIL, AIR, FUEL FILTERS			*	178.35	
10/29/20	00127	10/22/20	617549	202010	390-57200-46000	TIRE- TURF SAVER TREAD		NAPA AUTO PARTS	*	209.85	233.33 028171
		10/22/20	617549	202010	390-57200-51100	CUP SAVER CALL RETRIEVER			*	121.14	
								PRECISION			330.99 028172

VIER --VIERA EAST-- HSMITH

VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK.... AMOUNT
10/29/20	01363	10/20/20	50621	202010	390	57200	47100		IRRIGATION COMPUTER	*	348.00	
10/29/20	01324	10/16/20	8999	202010	320	57200	34100		RAIN BIRD INTERNATIONAL, INC.	*	12.99	348.00 028173
10/16/20	8999	10/16/20	8999	202010	320	57200	41000		AMAZON PRIME	*	106.00	
10/16/20	8999	10/16/20	8999	202010	300	13100	10000		CRICKET WIRELESS	*	22.00	
10/16/20	8999	10/16/20	8999	202010	300	13100	10000		PRIVATE PROPERTY SIGNS	*	107.18	
10/16/20	8999	10/16/20	8999	202010	300	13100	10000		POSTAGE TO GPSTECH & CALL	*	109.98	
10/16/20	8999	10/16/20	8999	202010	300	13100	10000		PORTABLE PA SYSTEM	*	379.69	
10/16/20	8999	10/16/20	8999	202010	300	13100	10000		PLANT IDENTIFICATION DECK	*	221.80	
10/16/20	8999	10/16/20	8999	202010	300	13100	10000		ROLL OF STAMPS	*	214.70	
10/16/20	8999	10/16/20	8999	202010	390	57200	51150		DANGER ANIMAL SIGNS	*	17.20	
10/16/20	8999	10/16/20	8999	202010	320	57200	51200		RUST REMOVER	*	51.30	
10/29/20	00603	10/27/20	136151	202010	390	57200	46000		PIZZA FOR STAFF	*	55.90	1,242.84 028174
10/29/20	01334	10/24/20	10440023	202010	390	57200	47500		MAINTENANCE SUPPLIES	*	720.00	
10/28/20	10440016	10/28/20	10440016	202010	390	57200	47100		EMERGENT HERBICIDE	*	155.37	55.90 028175
10/28/20	10440016	10/28/20	10440016	202010	390	57200	47500		SOCKETS	*	341.74	
10/28/20	10440016	10/28/20	10440016	202010	300	15500	10000		GRANUAL HERBICIDE OCT	*	2,050.43	
10/29/20	01210	10/24/20	34599774	202010	320	57200	51000		GRANUAL HERBICIDE NOV-APR	*	66.87	3,267.54 028176
10/24/20	34599774	10/24/20	34599774	202010	320	57200	51000		OFFICE SUPPLIES	*	10.99	
10/24/20	34599774	10/24/20	34599774	202010	320	57200	51000		OFFICE SUPPLIES	*	77.86	77.86 028177

REGIONS BANK
ROCKLEDGE MOWER & SERVICE
SITEONE LANDSCAPE SUPPLY, LLC
STAPLES ADVANTAGE
VIER --VIERA EAST--- HSMITH

*** CHECK DATES 10/22/2020 - 11/12/2020 *** VIERA EAST- GOLF COURSE VENDOR NAME

BANK B VIERA EAST-GOLF SUBCLASS STATUS AMOUNT

.....INVOICE.....EXPENSED TO.....CHECK.....

DATE INVOICE YRMO DPT ACCT# SUB VENDOR NAME AMOUNT

10/29/20 01468 10/26/20 1230 202010 390-57200-47500 GOOSE & CRABGRASS CONTROL TBT TURF SERVICES, LLC 297.00

10/29/20 01366 10/19/20 6732884 202010 390-57200-54600 TORO TURF PACKAGE 5,115.96

10/20/20 6734861 202010 390-57200-54600 KUBOTA LELY SPREADER 372.48

10/29/20 00807 10/06/20 92400515 202010 390-57200-54100 UNIFORMS 10/6/20 TCF NATIONAL BANK 147.88

10/13/20 92400615 202010 390-57200-54100 UNIFORMS 10/13/20 147.88

10/20/20 92400714 202010 390-57200-54100 UNIFORMS 10/20/20 147.88

10/27/20 92400813 202010 390-57200-54100 UNIFORMS 10/27/20 147.88

10/29/20 00117 10/19/20 40984041 202010 390-57200-46000 BEARING UNIFIRST CORPORATION 54.39

11/05/20 00782 10/15/20 50830 202010 340-57200-51100 MATS OPERATIONS WESCOTURF INC. 25.50

10/15/20 50830 202010 320-57200-51100 MATS ADMIN 74.59

10/15/20 5568 CRE 202010 340-57200-51100 CREDIT 25.50

10/15/20 5568 CRE 202010 390-57200-51100 CREDIT 74.59

10/29/20 51810 202010 340-57200-51100 COMFORT FLOW MAT 25.50

10/29/20 51810 202010 320-57200-51100 BLOGO MAT 74.59

11/05/20 01413 9/30/20 90977591 202010 300-14200-10000 TITLEIST TOUR SPEED A LINEN CONNECTION 100.09

10/27/20 90975599 202010 300-14200-10000 TITLEIST PLAYERS TOWEL 605.24

11/05/20 01370 10/29/20 836344 202010 390-57200-46000 TORO BED KNIFE ACUSHNET COMPANY 245.11

10/29/20 836344 202010 390-57200-46000 TORO BED KNIFE BRONSONS TURF & HORTICULTURE 210.78

10/29/20 836344 202010 390-57200-46000 TORO BED KNIFE 850.35

10/29/20 836344 202010 390-57200-46000 TORO BED KNIFE 210.78

10/29/20 836344 202010 390-57200-46000 TORO BED KNIFE 210.78

10/29/20 836344 202010 390-57200-46000 TORO BED KNIFE 210.78

10/29/20 836344 202010 390-57200-46000 TORO BED KNIFE 210.78

10/29/20 836344 202010 390-57200-46000 TORO BED KNIFE 210.78

10/29/20 836344 202010 390-57200-46000 TORO BED KNIFE 210.78

10/29/20 836344 202010 390-57200-46000 TORO BED KNIFE 210.78

10/29/20 836344 202010 390-57200-46000 TORO BED KNIFE 210.78

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#	AMOUNT
11/05/20	00068	10/26/20	9124401- 202011 320-57200-34100							*	501.64		
			5 YARD DUMPSTER 3X WEEK										
10/26/20		9124796- 202011 390-57200-47900								*	200.79		
			6 YARD DUMPSTER 1X WEEK										
11/05/20	00529	10/27/20	40985510 202010 390-57200-46000						WASTE MANAGEMENT	*	756.74		702.43 028194
			FILTERS AND ROLLERS										
11/05/20	01397	10/28/20	723445 202010 350-57200-46100						WESCO TURF SUPPLY, INC.	*	97.00		756.74 028195
			1 YTLAR GOLF CAR										
10/28/20		723483 202010 350-57200-46100								*	164.00		
			1 YU1AS GOLF CAR										
11/12/20	01445	11/04/20	20047280 202011 390-57200-43000						YAMAHA MOTOR FINANCE CORP, USA	*	201.80		261.00 028196
			LED LIGHTS GC MAINT										
11/04/20		20047280 202011 300-13100-10000								*	201.80		
			LED LIGHTS GF MAINT										
11/04/20		20047280 202011 320-57200-43000								*	201.80		
			LED LIGHTS GC ADMIN										
11/04/20		20047280 202011 340-57200-43000								*	201.79		
			LED LIGHTS GC OPS										
11/12/20	00987	11/01/20	25088 202011 320-57200-48000						BANLEACO	*	330.00		807.19 028197
			VIERA VOICE 1/4 PG										
11/12/20	01394	11/02/20	62583040 202011 330-57200-54600						BLUEWATER CREATIVE GROUP INC	*	98.05		330.00 028198
			DISH MACHINE RENTAL										
11/12/20	00076	10/02/20	1227426 202011 300-13100-10500						ECOLAB	*	163.29		98.05 028199
			UTILITY OCT 20										
11/12/20	01071	11/01/20	389 202011 310-57200-31700						FLORIDA CITY GAS	*	83.33		163.29 028200
			DISSEMINATION AGENT										
11/12/20	01127	11/11/20	00100016 202011 300-13100-10000						GOVERNMENTAL MANAGEMENT SERVICES	*	2,261.31		83.33 028201
			GF ADMIN PREMIUM										
11/11/20		00100016 202011 300-13100-10000								*	1,389.05		
			GF MAINT PREMIUM										

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT	#
11/11/20	01350	00100016	2020	11	390-57200-22000			GC MAINT PREMIUM	*	4,446.95		
11/12/20	01350	18504140	2020	11	350-57200-46100			HEALTHFIRST HEALTH PLAN	*	271.16	8,097.31	028202
10/29/20		18504140	2020	11	300-13100-10000			GOLF DISPENSE MACHINE	*	588.27		
10/29/20			2020	11	300-13100-10000			FIRE & BURGLARY ALARMS	*			
11/12/20	01499	226227NO	2020	11	320-57200-48000			MARLIN BUSINESS BANK	*	179.00	859.43	028203
11/02/20		226227NO	2020	11	320-57200-48000			ANNUAL MANAGE WEBSITE LIS	V	179.00		
11/02/20			2020	11	320-57200-48000			ANNUAL MANAGE WEBSITE LIS				
11/07/20	01210	4284 SUM	2020	11	320-57200-51000			REGISTERED LINKS	*	185.24	.00	028204
11/10/20	01479	083553	2020	11	350-57200-51100			FACE MASKS	*	82.50	185.24	028205
10/20/20	01421	1020-TR7	2020	11	300-13100-10000			STAPLES ADVANTAGE	*			
10/20/20		GF ADMIN PREMIUM	2020	11	300-13100-10000			TAMARA HOUSTON	*	8.33	82.50	028206
10/20/20		GF MAINT PREMIUM	2020	11	300-13100-10000				*	33.33		
10/20/20		GC MAINT PREMIUM	2020	11	390-57200-22000				*	58.34		
								WAGEWORKS, INC.			100.00	028207

TOTAL FOR BANK B 124,045.41
 TOTAL FOR REGISTER 124,045.41

VIER --VIERA EAST-- HSMITH

SECTION B



**Viera East
Community Development
District**

Unaudited Financial Reporting

October 31, 2020



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Viera East
Community Development District
 Combined Balance Sheet
 October 31, 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>
<i>Assets</i>						
Operating Account	\$111,673	\$217,282	---	---	\$109,401	\$438,356
Accounts Receivable	---	---	---	---	\$1,303	\$1,303
Assessment Receivable	---	---	---	---	\$48,207	\$48,207
Rent Receivable	---	---	---	---	---	\$0
Due From Golf Course	\$6,948	---	---	---	---	\$6,948
Due From General Fund	---	---	---	---	\$15,872	\$15,872
Due From Other	\$716	---	---	---	---	\$716
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	---	---	---	---	\$64,326	\$64,326
<u>Investments:</u>						
State Board	---	\$81,711	---	---	---	\$81,711
Benefit Assessment- Series 2012	---	---	---	---	\$74,298	\$74,298
Reserve - Series 2012	---	---	---	---	\$280,150	\$280,150
Bond Service- Series 2006	---	---	\$509,193	---	---	\$509,193
Reserve- Series 2020	---	---	\$234,594	---	---	\$234,594
Temporary Interest Series 2020	---	---	\$413,914	---	---	\$413,914
Project- Series 2020	---	---	---	\$5,652,035	---	\$5,652,035
Cost of Issuance- Series 2020	---	---	---	\$55,074	---	\$55,074
Improvements (Net of Depreciation)	---	---	---	---	\$1,191,838	\$1,191,838
Prepaid Expenses- Operations	\$12,587	---	---	---	\$89,881	\$102,468
Total Assets	\$142,955	\$298,993	\$1,157,700	\$5,707,109	\$1,901,626	\$9,208,383
<i>Liabilities</i>						
Accounts Payable	\$10,694	---	---	---	\$3,801	\$14,495
Accrued Expenses	\$756	---	---	---	\$1,709	\$2,466
Deferred Revenue- Season Advance	---	---	---	---	\$58,950	\$58,950
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$11,030	---	\$6,948	\$17,979
Accrued Interest Payable	---	---	---	---	\$78,047	\$78,047
Accrued Principal Payable	---	---	---	---	\$34,417	\$34,417
Sales Tax Payable	---	---	---	---	\$11,678	\$11,678
Event Deposits	---	---	---	---	\$1,297	\$1,297
Due to Golf Course	\$15,872	---	\$22,922	---	---	\$38,794
Accrued Payroll Payable	---	---	---	---	---	\$0
Bonds Payable - Series 2012	---	---	---	---	\$3,305,000	\$3,305,000
Bond Discount	---	---	---	---	(\$15,817)	(\$15,817)
Deferred Loss	---	---	---	---	(\$159,029)	(\$159,029)
<i>Fund Equity</i>						
Net Assets	---	---	---	---	(\$1,427,375)	(\$1,427,375)
Fund Balances	---	---	---	---	---	---
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$12,587	---	---	---	---	\$12,587
Unassigned	(\$72,954)	---	---	---	---	(\$72,954)
Assigned- Capital Reserve Fund	---	\$298,993	---	---	---	\$298,993
Restricted for Capital Projects	---	---	---	\$5,707,109	---	\$5,707,109
Restricted for Debt Service	---	---	\$1,123,748	---	---	\$1,123,748
Total Liabilities, Fund Equity, Other	\$142,955	\$298,993	\$1,157,700	\$5,707,109	\$1,901,626	\$9,208,383

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending October 31, 2020

	Adopted Budget	Prorated Budget 10/31/20	Actual 10/31/20	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$0	\$0	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0
Interest Income	\$100	\$8	\$0	(\$8)
Total Revenues	\$864,536	\$4,698	\$4,690	(\$8)

Administrative Expenditures

Supervisors Fees	\$30,496	\$2,541	\$2,678	(\$136)
Engineering Fees	\$5,000	\$417	\$0	\$417
Attorney's Fees	\$5,000	\$417	\$0	\$417
Dissemination	\$1,000	\$83	\$83	\$0
Trustee Fees	\$5,600	\$467	\$467	(\$0)
Annual Audit	\$6,500	\$542	\$275	\$267
Collection Agent	\$2,500	\$208	\$208	(\$0)
Management Fees	\$100,440	\$8,370	\$8,370	\$0
Postage	\$1,500	\$125	\$364	(\$239)
Printing & Binding	\$2,500	\$208	\$206	\$2
Insurance- Liability	\$7,475	\$623	\$608	\$15
Legal Advertising	\$1,500	\$125	\$296	(\$171)
Other Current Charges	\$1,500	\$125	\$78	\$47
Office Supplies	\$1,500	\$125	\$20	\$105
Dues & Licenses	\$175	\$15	\$15	(\$0)
Information Technology	\$3,400	\$283	\$283	\$0
Total Administrative	\$176,086	\$14,674	\$13,953	\$721

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures
For Period Ending October 31, 2020

	Adopted Budget	Prorated Budget 10/31/20	Actual 10/31/20	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$149,299	\$12,442	\$11,153	\$1,289
Administrative Fee	\$1,659	\$138	\$556	(\$418)
FICA Expense	\$11,421	\$952	\$382	\$570
Employee Insurance	\$16,914	\$1,410	\$1,281	\$128
Workers Compensation	\$2,926	\$244	\$305	(\$61)
Unemployment	\$853	\$71	\$0	\$71
Other Contractual	\$7,500	\$625	\$462	\$163
Training	\$500	\$42	\$0	\$42
Uniforms	\$500	\$42	\$0	\$42
Total Operating	\$191,572	\$15,964	\$14,139	\$1,826
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$1,167	\$0	\$1,167
Lake Bank Restoration	\$60,000	\$17,100	\$17,100	\$0
Environmental Services	\$20,000	\$1,667	\$123	\$1,544
Water Management System	\$99,000	\$8,250	\$7,887	\$363
Control Burns	\$15,000	\$1,250	\$0	\$1,250
Contingencies	\$2,000	\$167	\$0	\$167
Fire Line Maintenance	\$3,000	\$250	\$0	\$250
Basin Repair	\$4,000	\$333	\$0	\$333
Total Maintenance	\$217,000	\$30,183	\$25,110	\$5,073

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending October 31, 2020

	Adopted Budget	Prorated Budget 10/31/20	Actual 10/31/20	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$11,732	\$10,364	\$1,369
Administrative Fees	\$3,684	\$307	\$288	\$20
FICA	\$10,770	\$898	\$780	\$117
Health Insurance	\$18,818	\$1,568	\$1,452	\$116
Workers Compensation	\$2,759	\$230	\$283	(\$53)
Unemployment	\$2,120	\$177	\$21	\$156
Telephone	\$6,250	\$521	\$633	(\$112)
Utilities	\$5,500	\$458	\$506	(\$47)
Property Appraiser	\$1,990	\$166	\$0	\$166
Insurance	\$1,663	\$139	\$125	\$14
Repairs	\$15,000	\$1,250	\$3,081	(\$1,831)
Fuel	\$10,000	\$833	\$1,442	(\$609)
Park Maintenance	\$2,500	\$208	\$0	\$208
Sidewalk Maintenance	\$5,000	\$417	\$0	\$417
Chemicals	\$4,000	\$333	\$0	\$333
Contingencies	\$4,000	\$333	\$215	\$119
Refuse	\$6,000	\$500	\$480	\$20
Office Supplies	\$750	\$63	\$512	(\$449)
Uniforms	\$3,000	\$250	\$199	\$51
Fire Alarm System	\$6,500	\$542	\$512	\$30
Rain Bird Pump System	\$27,576	\$2,298	\$2,298	(\$0)
Total Grounds Maintenance	\$278,667	\$23,222	\$23,190	\$33
Total Expenditures	\$863,325	\$84,044	\$76,391	\$7,653
Operating Income (Loss)	\$1,211	(\$79,345)	(\$71,701)	(\$7,661)
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,211)	\$0	\$0	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$1,211)	\$0	\$0	\$0
Excess Revenue/(Expenditures)	(\$0)	(\$79,345)	(\$71,701)	(\$7,661)
Beginning Fund Balance	\$0		\$187,333	
Ending Fund Balance	\$0		\$115,632	

Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending October 31, 2020

	Adopted Budget	Prorated Budget 10/31/20	Actual 10/31/20	Variance
Revenues				
Interest Income	\$2,500	\$208	\$22	(\$186)
Reserve Funding - Transfer In (General)	\$1,211	\$0	\$0	\$0
Reserve Funding - Transfer In (Golf)	\$31,219	\$0	\$0	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0
Total Revenues	\$34,930	\$208	\$22	(\$186)
Expenditures				
Capital Outlay	\$100,000	\$0	\$0	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$0	\$0	\$0
Excess Revenues/(Expenditures)	(\$90,070)		\$22	
Beginning Fund Balance	\$229,102		\$298,970	
Ending Fund Balance	\$139,032		\$298,993	

**Viera East
Community Development District**

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

Check Date	Vendor	Detail	Amount
Capital Outlay			
<i>FY2021</i>			
Total			<u>\$ -</u>

Viera East

Community Development District

Debt Service Fund Series 2006
Statement of Revenues & Expenditures
For Period Ending October 31, 2020

	Adopted Budget	Prorated Budget 10/31/20	Actual 10/31/20	Variance
<u>Revenues</u>				
Special Assessments	\$2,376,297	\$0	\$0	\$0
Interest Income	\$1,500	\$125	\$2	(\$123)
Total Revenues	\$2,377,797	\$125	\$2	(\$123)
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$126,644	\$0	\$0	\$0
Interest-5/1	\$126,644	\$0	\$0	\$0
Principal-5/1	\$2,140,000	\$0	\$0	\$0
Total Expenditures	\$2,393,288	\$0	\$0	\$0
Excess Revenues/(Expenditures)	(\$15,491)		\$2	
Beginning Fund Balance	\$522,357		\$475,238	
Ending Fund Balance	\$506,866		\$475,240	

Viera East
Community Development District
 Debt Service Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending October 31, 2020

	Proposed Budget	Prorated Budget 10/31/20	Actual 10/31/20	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$917	\$3	(\$914)
Total Revenues	\$1,000	\$917	\$3	(\$914)
<u>Expenditures</u>				
<u>Series 2020</u>				
Interest-11/1	\$90,308	\$0	\$0	\$0
Interest-5/1	\$90,308	\$0	\$0	\$0
Total Expenditures	\$180,615	\$0	\$0	\$0
Excess Revenues/(Expenditures)	(\$179,615)		\$3	
Beginning Fund Balance	\$648,505		\$648,505	
Ending Fund Balance	\$468,890		\$648,507	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending October 31, 2020

	Actual 10/31/20
<u>Revenues</u>	
Interest Income	\$25
Total Revenues	\$25
<u>Expenditures</u>	
Capital Outlay	\$382,467
Cost of Issuance	\$0
Total Expenditures	\$382,467
Excess Revenues/(Expenditures)	(\$382,442)
Beginning Fund Balance	\$6,089,551
Ending Fund Balance	\$5,707,109

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

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Variance	Actuals	Budget	Actuals	Budget
<i>Number of Rounds</i>						
Paid Rounds	35,250		3,263	2,312	3,263	2,312
Member Rounds	10,000		701	656	1,281	656
Comp Rounds	3,000		237	197	237	197
EZ Links	3,000		0	197	-	197
GolfNow	2,000		285	131	285	131
Total Memberships	60		4	-	70	60
<i>Revenue per Round</i>						
Paid Rounds	\$40		\$33	\$42	\$33	\$42
<i>Revenues</i>						

Greens Fees/Cart Fees	\$1,426,357	\$107,375	\$97,705	\$9,670	\$107,375	\$97,705	\$9,670
Gift Cards - Sales	\$25,000	\$458	\$1,713	(\$1,254)	\$458	\$1,713	(\$1,254)
Gift Cards - Usage	(\$25,000)	(\$803)	(\$1,713)	\$909	(\$803)	(\$1,713)	\$909
Season Advance/Trail Fees	\$210,000	\$18,051	\$14,385	\$3,666	\$18,051	\$14,385	\$3,666
Associate Memberships	\$42,000	\$3,950	\$2,877	\$1,073	\$3,950	\$2,877	\$1,073
Driving Range	\$80,000	\$5,963	\$5,480	\$483	\$5,963	\$5,480	\$483
Golf Lessons	\$2,100	\$175	\$144	\$31	\$175	\$144	\$31
Merchandise Sales	\$115,000	\$9,238	\$7,878	\$1,361	\$9,238	\$7,878	\$1,361
Restaurant	\$20,000	\$769	\$1,370	(\$601)	\$769	\$1,370	(\$601)
Special Assessments - Operations	\$18,239	\$1,519	\$1,519	\$0	\$1,519	\$1,519	\$0
Miscellaneous Income	\$15,000	\$2,867	\$1,250	\$1,617	\$2,867	\$1,250	\$1,617
Total Revenues	\$1,928,696	\$149,562	\$132,608	\$16,955	\$149,562	\$132,608	\$16,955

<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$710	\$1,250	\$540	\$710	\$1,250	\$540
Telephone/Internet	\$5,500	\$106	\$458	\$352	\$106	\$458	\$352
Postage	\$2,000	\$0	\$167	\$167	\$0	\$167	\$167
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Utilities	\$15,900	\$1,217	\$1,324	\$108	\$1,217	\$1,324	\$108
Repairs & Maintenance	\$8,000	\$419	\$666	\$247	\$419	\$666	\$247
Advertising	\$45,000	(\$350)	\$3,749	\$4,099	(\$350)	\$3,749	\$4,099
Bank Charges	\$35,000	\$2,332	\$2,916	\$584	\$2,332	\$2,916	\$584
Office Supplies	\$4,000	\$78	\$333	\$255	\$78	\$333	\$255
Operating Supplies	\$5,000	\$442	\$417	(\$25)	\$442	\$417	(\$25)
Dues, Licenses & Subscriptions	\$8,000	\$180	\$666	\$486	\$180	\$666	\$486
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Training, Education & Employee Relations	\$3,000	\$51	\$250	\$199	\$51	\$250	\$199
Contractual Security	\$3,000	\$482	\$250	(\$232)	\$482	\$250	(\$232)
IT Services	\$3,000	\$0	\$250	\$250	\$0	\$250	\$250
Total Golf Course Expenditures	\$153,900	\$5,667	\$12,820	\$7,153	\$5,667	\$12,820	\$7,153

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

	Adopted Budget			Current Month			Year-to-Date		
	Budget	Actuals	Variance	Budget	Actuals	Variance	Budget	Actuals	Variance
<i>Restaurant Expenditures</i>									
Pest Control	\$1,200	\$95	\$79	\$79	\$95	(\$16)	\$79	\$95	(\$16)
Equipment Lease	\$1,100	\$100	\$72	\$72	\$100	(\$28)	\$72	\$100	(\$28)
Total Restaurant Expenditures	\$2,300	\$195	\$151	\$151	\$195	(\$44)	\$151	\$195	(\$44)
<i>Golf Operation Expenditures</i>									
Salaries	\$210,900	\$16,087	\$17,574	\$17,574	\$16,087	\$1,487	\$17,574	\$16,087	\$1,487
Administrative Fee	\$19,957	\$1,586	\$1,663	\$1,663	\$1,586	\$77	\$1,663	\$1,586	\$77
FICA Expense	\$16,547	\$1,231	\$1,379	\$1,379	\$1,231	\$148	\$1,379	\$1,231	\$148
Health Insurance	\$707	\$43	\$59	\$59	\$43	\$16	\$59	\$43	\$16
Workers Compensation	\$4,239	\$439	\$353	\$353	\$439	(\$86)	\$353	\$439	(\$86)
Unemployment	\$12,786	\$521	\$1,065	\$1,065	\$521	\$545	\$1,065	\$521	\$545
Golf Printing	\$2,200	\$0	\$183	\$183	\$0	\$183	\$183	\$0	\$183
Utilities	\$22,500	\$1,686	\$1,875	\$1,875	\$1,686	\$189	\$1,875	\$1,686	\$189
Repairs	\$250	\$0	\$21	\$21	\$0	\$21	\$21	\$0	\$21
Pest Control	\$1,200	\$95	\$100	\$100	\$95	\$5	\$100	\$95	\$5
Supplies	\$10,000	\$1,410	\$833	\$833	\$1,410	(\$577)	\$833	\$1,410	(\$577)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$125	\$125	\$0	\$125
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$167	\$167	\$0	\$167
Fuel	\$500	\$0	\$42	\$42	\$0	\$42	\$42	\$0	\$42
Cart Lease	\$99,000	\$7,683	\$8,250	\$8,250	\$7,683	\$567	\$8,250	\$7,683	\$567
Cart Maintenance	\$4,000	\$251	\$333	\$333	\$251	\$83	\$333	\$251	\$83
Driving Range	\$10,000	\$32	\$833	\$833	\$32	\$802	\$833	\$32	\$802
Total Golf Operation Expenditures	\$418,286	\$31,062	\$34,856	\$34,856	\$31,062	\$3,794	\$34,856	\$31,062	\$3,794
<i>Merchandise Sales</i>									
Cost of Goods Sold	\$77,000	\$6,482	\$6,417	\$6,417	\$6,482	(\$66)	\$6,417	\$6,482	(\$66)
Total Merchandise Sales	\$77,000	\$6,482	\$6,417	\$6,417	\$6,482	(\$66)	\$6,417	\$6,482	(\$66)

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

	Adopted Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$452,632		\$32,200	\$37,719	\$32,200	\$37,719	\$5,519
Administrative Fees	\$11,919		\$852	\$993	\$852	\$993	\$141
FICA Expense	\$3,756		\$2,400	\$313	\$2,400	\$313	(\$2,087)
Employee Insurance	\$49,336		\$6,053	\$4,111	\$6,053	\$4,111	(\$1,942)
Workers Compensation	\$11,023		\$877	\$919	\$877	\$919	\$41
Unemployment	\$8,170		\$0	\$681	\$0	\$681	\$681
Consulting Fees	\$6,000		\$500	\$500	\$500	\$500	\$0
Fire Alarm System	\$4,000		\$512	\$333	\$512	\$333	(\$178)
Utilities/Water	\$26,200		\$2,072	\$2,183	\$2,072	\$2,183	\$111
Repairs	\$48,000		\$4,341	\$4,000	\$4,341	\$4,000	(\$341)
Fuel & Oil	\$40,000		\$2,720	\$3,333	\$2,720	\$3,333	\$614
Pest Control	\$1,000		\$88	\$83	\$88	\$83	(\$4)
Irrigation/Drainage	\$30,000		\$1,150	\$2,500	\$1,150	\$2,500	\$1,350
Sand and Topsoil	\$26,500		\$321	\$2,208	\$321	\$2,208	\$1,887
Flower/Mulch	\$7,000		\$296	\$583	\$296	\$583	\$287
Fertilizer	\$139,000		\$7,254	\$11,583	\$7,254	\$11,583	\$4,330
Seed/Sod	\$16,500		\$0	\$1,375	\$0	\$1,375	\$1,375
Trash Removal	\$2,000		\$240	\$167	\$240	\$167	(\$73)
Contingency	\$6,000		\$0	\$500	\$0	\$500	\$500
First Aid	\$800		\$0	\$67	\$0	\$67	\$67
Office Supplies	\$1,000		\$0	\$83	\$0	\$83	\$83
Operating Supplies	\$15,000		\$743	\$1,250	\$743	\$1,250	\$507
Training	\$1,000		\$0	\$83	\$0	\$83	\$83
Janitorial Supplies	\$1,000		\$17	\$83	\$17	\$83	\$66
Soil & Water Testing	\$1,000		\$0	\$83	\$0	\$83	\$83
Uniforms	\$8,500		\$592	\$708	\$592	\$708	\$117
Equipment Rental	\$2,000		\$0	\$167	\$0	\$167	\$167
Equipment Lease	\$165,000		\$12,688	\$13,750	\$12,688	\$13,750	\$1,062
Small Tools	\$500		\$0	\$42	\$0	\$42	\$42
Total Golf Course Maintenance	\$1,084,836		\$75,915	\$90,403	\$75,915	\$90,403	\$14,488

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

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Administrative Expenditures</i>						
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$125
Arbitrage	\$600	\$20	\$50	\$30	\$20	\$50
Dissemination	\$1,000	\$83	\$83	\$0	\$83	\$0
Trustee Fees	\$4,100	\$342	\$342	(\$0)	\$342	(\$0)
Annual Audit	\$1,500	\$125	\$125	\$0	\$125	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$4,690	\$0
Insurance	\$77,000	\$6,127	\$6,417	\$289	\$6,127	\$289
Property Taxes	\$15,000	\$1,250	\$1,250	\$0	\$1,250	\$0
Total Administrative Expenditures	\$156,980	\$12,637	\$13,082	\$444	\$13,082	\$444
Total Revenues	\$1,928,696	\$149,562	\$132,608	\$16,955	\$132,608	\$16,955
Total Expenditures	\$1,893,302	\$131,958	\$157,728	\$25,770	\$157,728	\$25,770
Operating Income (Loss)	\$35,394	\$17,604	(\$25,121)	\$42,725	\$17,604	\$42,725
<i>Non Operating Revenues/(Expenditures)</i>						
Special Assessments	\$560,250	\$46,688	\$46,688	(\$0)	\$46,688	(\$0)
Interest Income	\$1,000	\$1	\$83	(\$82)	\$1	(\$82)
Gain on Sale of Asset	\$0	\$45	\$0	\$45	\$45	\$0
Reserve Funding- Transfer Out (Capital Reserve)	(\$31,219)	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$11,702)	(\$0)
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$35,417)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$35,394)	(\$385)	(\$348)	(\$37)	(\$385)	(\$37)
Change in Net Assets	\$0	\$17,219	(\$25,469)	\$42,688	\$17,219	\$42,688
Beginning Net Assets	\$0	----	----	----	(\$1,444,594)	----
Ending Net Assets	\$0	----	----	----	(\$1,427,375)	----

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Administrative Expenditures													
Supervisors Fees	\$2,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,678
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$467
Annual Audit	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275
Collection Agent	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208
Management Fees	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,370
Postage	\$364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364
Printing & Binding	\$206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206
Insurance- Liability	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$608
Legal Advertising	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296
Other Current Charges	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78
Office Supplies	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
Dues & Licenses	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Information Technology	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
Total Administrative	\$13,953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,953
Operating Expenditures													
Salaries	\$11,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,153
Administration Fee	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$556
FICA Expense	\$382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$382
Health Insurance	\$1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,281
Workers Compensation	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$305
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$462
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$14,139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,139

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$17,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,100
Environmental Services	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123
Water Management System	\$7,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,887
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$25,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,110
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,364
Administrative Fees	\$288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288
FICA	\$780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$780
Health Insurance	\$1,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,452
Workers Compensation	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
Unemployment	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
Telephone	\$633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$633
Utilities	\$506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$506
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance-Property	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Repairs	\$3,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,081
Fuel	\$1,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,442
Park Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215
Refuse	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$480
Office Supplies	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
Uniforms	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Fire Alarm System	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
Rain Bird Pump System	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,298
Total Grounds Maintenance	\$23,190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,190
Total Expenditures	\$76,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,391
Operating Income (Loss)	(\$71,701)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$71,701)
<i>Non-Operating Revenues/(Expenditures)</i>													
Reserve Funding-Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding-Transfer Out (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenues/Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess Revenue/(Expenditures)	(\$71,701)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$71,701)

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	3,263	0	0	0	0	0	0	0	0	0	0	0	3,263
Member Rounds	701	0	0	0	0	0	0	0	0	0	0	580	1,281
Comp Rounds	237	0	0	0	0	0	0	0	0	0	0	0	237
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	0
GolfNow	285	0	0	0	0	0	0	0	0	0	0	0	285
<i>Revenue per Round</i>													
Paid Rounds	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33

Revenues:

Greens Fees	\$107,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107,375
Gift Cards - Sales	\$458	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$458
Gift Cards - Usage	(\$803)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$803)
Season Advance/Trail Fees	\$18,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,051
Associate Memberships	\$3,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,950
Driving Range	\$5,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,963
Golf Lessons	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Merchandise Sales	\$9,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,238
Restaurant	\$769	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$769
Special Assessments - Operations	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,519
Miscellaneous Income	\$2,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,867
Total Revenues	\$149,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149,562

Golf Course Expenditures:

Other Contractual Services	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$710
Telephone/Internet	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,217
Repairs & Maintenance	\$419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$419
Advertising	(\$350)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$350)
Bank Charges	\$2,332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,332
Office Supplies	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78
Operating Supplies	\$442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$442
Dues, Licenses & Subscriptions	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180
Drug Testing - All Departments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
Contractual Security	\$482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$482
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Expenditures	\$5,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,667

Restaurant Expenditures:

Pest Control	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95
Equipment Lease	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
Total Restaurant Expenditures	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Golf Operations:													
Salaries	\$16,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,087
Administrative Fee	\$1,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,586
FICA Expense	\$1,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,231
Health Insurance	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43
Workers Compensation	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439
Unemployment	\$521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$521
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,686
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95
Supplies	\$1,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,410
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$7,683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,683
Cart Maintenance	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$251
Driving Range	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32
Total Golf Operation Expenditures	\$31,062	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,062

Merchandise Sales:

Cost of Goods Sold	\$6,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,482.22
Total Merchandise Sales	\$6,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,482

Golf Course Maintenance:

Salaries	\$32,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,200
Administrative Fees	\$852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$852
FICA Expense	\$2,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,400
Employee Insurance	\$6,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,053
Workers Compensation	\$877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$877
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Fire Alarm System	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
Utilities/Water	\$2,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,072
Repairs	\$4,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,341
Fuel & Oil	\$2,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,720
Pest Control	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
Irrigation/Drainage	\$1,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,150
Sand and Topsoil	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$321
Flower/Mulch	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296
Fertilizer	\$7,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,254
Seed/Soil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FirstAid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$743
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$592
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$12,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,688
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$75,915	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,915

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$342
Annual Audit	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Insurance	\$6,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,127
Property Taxes	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
Total Administrative Expenditures	\$12,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,637
Total Revenues	\$149,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149,562
Total Expenditures	\$131,958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$131,958
Operating Income (Loss)	\$17,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,604
<i>Non-Operating Revenues/Expenditures:</i>													
Special Assessments - Debt/Service	\$46,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,688
Interest Income	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Gain on Sale of Asset	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45
Reserve Funding - Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$11,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$11,702)
Principal Expense	(\$35,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$35,417)
Total Non-Operating Revenues/(Expenditures)	(\$385)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$385)
Net Non-Operating Income / (Loss)	\$17,219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,219

Viera East Community Development District

ProShop
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$9,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,238
Total Revenues	\$9,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,238
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,482
Total Expenditures	\$6,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,482
Operating Income (Loss)	\$2,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,756

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

Series 2006 Water Management Refunding Bonds	
Interest Rate:	5.750%
Maturity Date:	5/1/2022
Reserve Fund Definition:	10% Max Annual Dept
Reserve Fund Requirement:	\$239,334
Reserve Fund Balance (1):	\$239,334
Bonds outstanding - 9/30/2016	\$11,855,000
Less: May 1, 2017 Principal	(\$1,710,000)
Less: May 1, 2018 Principal	(\$1,810,000)
Less: May 1, 2019 Principal	(\$1,910,000)
Less: May 1, 2020 Principal	(\$2,020,000)
Current Bonds Outstanding	\$4,405,000

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

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,150
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)
Current Bonds Outstanding	\$2,895,000

Series 2020 Special Assessment Revenue Bonds	
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:	\$234,594
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

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

<u>Rounds of Golf</u>	Monthly		Year to Date	
Paid Rounds				
Rounds of Golf- Associate Member	548	12%	548	12%
Rounds of Golf- CDD Resident	715	16%	715	16%
Rounds of Golf- Public	1,566	35%	1,566	35%
Rounds of Golf- GolfNow / EZ Links	469	10%	469	10%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(35)	-1%	(35)	-1%
Total Paid Rounds	3,263		3,263	
Member Rounds				
Rounds of Golf- Members	701	16%	701	16%
Total Member Rounds	701		701	
Comp Rounds				
Rounds of Golf- Staff/Comp	175	4%	175	4%
Rounds of Golf- Other Comp	62	1%	62	1%
Total Comp Rounds	237		237	
Rounds of golf - GolfNow/EZ Links	285	6%	285	6%
TOTAL ROUNDS OF GOLF	4,486	100%	4,486	100%

PY - PREVIOUS YEAR			
PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
488	488	60	60
741	741	(26)	(26)
1,447	1,447	119	119
89	89	380	380
0	0	0	0
0	0	0	0
(84)	(84)	49	49
2,681	2,681	582	582
573	573	128	128
573	573	128	128
137	137	38	38
56	56	6	6
193	193	44	44
173	173	112	112
3,620	3,620	866	866

<u>Revenues</u>	Monthly		Year to Date	
Greens Fee Revenue				
Rounds of Golf- Associate Member	\$20,332	19%	\$20,332	19%
Rounds of Golf- CDD Resident	\$20,322	19%	\$20,322	19%
Rounds of Golf- Public	\$52,127	48%	\$52,127	48%
Rounds of Golf- GolfNow / EZ Links	\$17,293	16%	\$17,293	16%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,009)	-1%	(\$1,009)	-1%
TOTAL GREENS FEE REVENUE	\$109,065	100%	\$109,065	100%

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$17,420	\$17,420	\$2,912	\$2,912
\$22,862	\$22,862	(\$2,540)	(\$2,540)
\$38,327	\$38,327	\$13,800	\$13,800
\$3,105	\$3,105	\$14,188	\$14,188
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$1,621)	(\$1,621)	\$612	\$612
\$80,093	\$80,093	\$28,972	\$28,972

<u>Average \$ per Round of Golf</u>	Monthly	Year to Date
Average \$ per round of Golf		
Rounds of Golf- Associate Member	\$37.10	\$37.10
Rounds of Golf- CDD Resident	\$28.42	\$28.42
Rounds of Golf- Public	\$33.29	\$33.29
Rounds of Golf- GolfNow / EZ Links	\$36.87	\$36.87
Rounds of Golf- Tournaments	#DIV/0!	#DIV/0!
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$28.83	\$28.83
TOTAL - Average \$ per round of Golf	\$33.42	\$33.42

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$35.70	\$35.70	\$1.41	\$1.41
\$30.85	\$30.85	(\$2.43)	(\$2.43)
\$26.49	\$26.49	\$6.80	\$6.80
\$34.89	\$34.89	\$1.98	\$1.98
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$19.30	\$19.30	\$9.53	\$9.53
\$29.87	\$29.87	\$3.55	\$3.55

	Monthly	Year to Date
Membership Revenue	\$18,050	\$18,050
Average \$ per round of Golf	\$25.75	\$25.75

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$15,718	\$15,718	\$2,332	\$2,332
\$27.43	\$27.43	(\$1.68)	(\$1.68)

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	Authorization 2021-1 Engineer Approved
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	\$85,000	\$10,000	\$0	Approved Initial Plan
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	\$1,162,689	\$4,859,896	\$379,467	