



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**October 31, 2019**



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

Governmental Fund Types

|  | <u>General</u>   | <u>Capital Reserve</u> | <u>Debt Service</u> | <u>Golf<br/>Course/Recreation</u> | <u>Totals<br/>(memorandum only)</u> |
|--|------------------|------------------------|---------------------|-----------------------------------|-------------------------------------|
| <i>Assets</i>                                |                  |                        |                     |                                   |                                     |
| Operating Account                            | \$124,943        | \$6,702                | ---                 | \$23,990                          | \$155,636                           |
| Accounts Receivable                          | ---              | ---                    | ---                 | \$1,277                           | \$1,277                             |
| Assessment Receivable                        | ---              | ---                    | ---                 | \$48,407                          | \$48,407                            |
| Rent Receivable                              | ---              | ---                    | ---                 | \$1,036                           | \$1,036                             |
| Due From Golf Course                         | \$25,014         | ---                    | ---                 | ---                               | \$25,014                            |
| Due From General Fund                        | ---              | ---                    | ---                 | \$40,913                          | \$40,913                            |
| Due From Capital Reserve                     | ---              | ---                    | ---                 | ---                               | \$0                                 |
| Due from Debt Service                        | \$12,378         | ---                    | ---                 | \$44,743                          | \$57,121                            |
| Due from Other                               | ---              | ---                    | ---                 | \$2,678                           | \$2,678                             |
| Inventory - Pro Shop                         | ---              | ---                    | ---                 | \$104,462                         | \$104,462                           |
| <i>Investments:</i>                          |                  |                        |                     |                                   |                                     |
| State Board                                  | ---              | \$344,973              | ---                 | ---                               | \$344,973                           |
| Benefit Assessment- Series 2012              | ---              | ---                    | ---                 | \$81,884                          | \$81,884                            |
| Reserve - Series 2012                        | ---              | ---                    | ---                 | \$280,555                         | \$280,555                           |
| Bond Service 2006                            | ---              | ---                    | \$516,565           | ---                               | \$516,565                           |
| Bond Service 2012                            | ---              | ---                    | ---                 | \$0                               | \$0                                 |
| Improvements (Net of Depreciation)           | ---              | ---                    | ---                 | \$1,253,559                       | \$1,253,559                         |
| Prepaid Expenses- Operations                 | \$12,327         | ---                    | ---                 | \$96,100                          | \$108,427                           |
| <b>Total Assets</b>                          | <b>\$174,662</b> | <b>\$351,675</b>       | <b>\$516,565</b>    | <b>\$1,979,604</b>                | <b>\$3,022,506</b>                  |
| <i>Liabilities</i>                           |                  |                        |                     |                                   |                                     |
| Accounts Payable                             | \$8,142          | ---                    | ---                 | \$28,611                          | \$36,753                            |
| Accrued Expenses                             | \$1,023          | ---                    | ---                 | \$683                             | \$1,706                             |
| Deferred Revenue- Season Advance             | ---              | ---                    | ---                 | \$53,297                          | \$53,297                            |
| Deposit-Divots Grill                         | ---              | ---                    | ---                 | \$2,000                           | \$2,000                             |
| Due to General Fund                          | ---              | ---                    | \$12,378            | \$25,014                          | \$37,391                            |
| Accrued Interest Payable                     | ---              | ---                    | ---                 | \$84,586                          | \$84,586                            |
| Accrued Principal Payable                    | ---              | ---                    | ---                 | \$34,167                          | \$34,167                            |
| Sales Tax Payable                            | ---              | ---                    | ---                 | \$10,008                          | \$10,008                            |
| Event Deposits                               | ---              | ---                    | ---                 | (\$2,406)                         | (\$2,406)                           |
| Due to Golf Course                           | \$40,913         | ---                    | \$44,743            | ---                               | \$85,657                            |
| Due to Capital Reserve                       | ---              | ---                    | ---                 | ---                               | \$0                                 |
| Accrued Payroll Payable                      | \$1,707          | ---                    | ---                 | \$3,927                           | \$5,634                             |
| Bonds Payable - Series 2012                  | ---              | ---                    | ---                 | \$3,700,000                       | \$3,700,000                         |
| Bond Discount                                | ---              | ---                    | ---                 | (\$18,220)                        | (\$18,220)                          |
| Deferred Loss                                | ---              | ---                    | ---                 | (\$187,085)                       | (\$187,085)                         |
| <i>Fund Equity</i>                           |                  |                        |                     |                                   |                                     |
| Net Assets                                   | ---              | ---                    | ---                 | (\$1,754,977)                     | (\$1,754,977)                       |
| <i>Fund Balances</i>                         |                  |                        |                     |                                   |                                     |
| Assigned - First Quarter                     | \$176,000        | ---                    | ---                 | ---                               | \$176,000                           |
| Nonspendable - Prepaid Expense               | \$12,327         | ---                    | ---                 | ---                               | \$12,327                            |
| Unassigned                                   | (\$65,451)       | ---                    | ---                 | ---                               | (\$65,451)                          |
| Assigned- Capital Reserve Fund               | ---              | \$351,675              | ---                 | ---                               | \$351,675                           |
| Restricted for Debt Service                  | ---              | ---                    | \$459,445           | ---                               | \$459,445                           |
| <b>Total Liabilities, Fund Equity, Other</b> | <b>\$174,662</b> | <b>\$351,675</b>       | <b>\$516,565</b>    | <b>\$1,979,604</b>                | <b>\$3,022,506</b>                  |

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

|  | Adopted<br>Budget | Prorated Budget<br>10/31/19 | Actual<br>10/31/19 | Variance |
|--|-------------------|-----------------------------|--------------------|----------|
|--|-------------------|-----------------------------|--------------------|----------|

Revenues

|                                     |                  |                |                |              |
|-------------------------------------|------------------|----------------|----------------|--------------|
| Maintenance Assessments             | \$808,157        | \$0            | \$0            | \$0          |
| Golf Course Administrative Services | \$56,280         | \$4,690        | \$4,690        | \$0          |
| Interest Income                     | \$100            | \$8            | \$0            | (\$8)        |
| <b>Total Revenues</b>               | <b>\$864,536</b> | <b>\$4,698</b> | <b>\$4,690</b> | <b>(\$8)</b> |

Administrative Expenditures

|                             |                  |                 |                 |              |
|-----------------------------|------------------|-----------------|-----------------|--------------|
| Supervisors Fees            | \$30,496         | \$2,541         | \$3,588         | (\$1,047)    |
| Engineering Fees            | \$5,000          | \$417           | \$0             | \$417        |
| Attorney's Fees             | \$5,000          | \$417           | \$0             | \$417        |
| Dissemination               | \$1,000          | \$83            | \$83            | \$0          |
| Trustee Fees                | \$5,600          | \$467           | \$467           | (\$0)        |
| Annual Audit                | \$6,500          | \$542           | \$542           | (\$0)        |
| Collection Agent            | \$2,500          | \$208           | \$208           | \$0          |
| Management Fees             | \$100,440        | \$8,370         | \$8,370         | \$0          |
| Postage                     | \$1,500          | \$125           | \$265           | (\$140)      |
| Printing & Binding          | \$2,500          | \$208           | \$82            | \$126        |
| Insurance- Liability        | \$7,293          | \$608           | \$566           | \$41         |
| Legal Advertising           | \$2,500          | \$208           | \$0             | \$208        |
| Other Current Charges       | \$1,500          | \$125           | \$25            | \$100        |
| Office Supplies             | \$3,000          | \$250           | \$21            | \$229        |
| Dues & Licenses             | \$175            | \$15            | \$15            | (\$1)        |
| Information Technology      | \$3,400          | \$283           | \$283           | \$0          |
| <b>Total Administrative</b> | <b>\$178,404</b> | <b>\$14,867</b> | <b>\$14,515</b> | <b>\$352</b> |

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

|  | Adopted<br>Budget | Prorated Budget<br>10/31/19 | Actual<br>10/31/19 | Variance |
|--|-------------------|-----------------------------|--------------------|----------|
|--|-------------------|-----------------------------|--------------------|----------|

Operating Expenditures

|                      |           |          |          |         |
|----------------------|-----------|----------|----------|---------|
| Salaries             | \$141,817 | \$11,818 | \$12,066 | (\$248) |
| Administrative Fee   | \$1,566   | \$131    | \$137    | (\$7)   |
| FICA Expense         | \$10,849  | \$904    | \$903    | \$1     |
| Employee Insurance   | \$8,551   | \$713    | \$424    | \$289   |
| Workers Compensation | \$2,780   | \$232    | \$330    | (\$98)  |
| Unemployment         | \$853     | \$71     | \$0      | \$71    |
| Other Contractual    | \$7,000   | \$583    | \$667    | (\$84)  |
| Training             | \$500     | \$42     | \$0      | \$42    |
| Uniforms             | \$500     | \$42     | \$0      | \$42    |

|                        |                  |                 |                 |            |
|------------------------|------------------|-----------------|-----------------|------------|
| <b>Total Operating</b> | <b>\$174,416</b> | <b>\$14,535</b> | <b>\$14,527</b> | <b>\$8</b> |
|------------------------|------------------|-----------------|-----------------|------------|

Maintenance Expenditures

|                         |          |         |         |         |
|-------------------------|----------|---------|---------|---------|
| Canal Maintenance       | \$14,000 | \$1,167 | \$0     | \$1,167 |
| Lake Bank Restoration   | \$60,000 | \$5,000 | \$0     | \$5,000 |
| Environmental Services  | \$20,000 | \$1,667 | \$2,620 | (\$953) |
| Water Management System | \$99,000 | \$8,250 | \$8,059 | \$191   |
| Control Burns           | \$15,000 | \$1,250 | \$0     | \$1,250 |
| Contingencies           | \$5,000  | \$417   | \$0     | \$417   |
| Fire Line Maintenance   | \$5,000  | \$417   | \$0     | \$417   |
| Basin Repair            | \$4,000  | \$333   | \$0     | \$333   |

|                          |                  |                 |                 |                |
|--------------------------|------------------|-----------------|-----------------|----------------|
| <b>Total Maintenance</b> | <b>\$222,000</b> | <b>\$18,500</b> | <b>\$10,679</b> | <b>\$7,821</b> |
|--------------------------|------------------|-----------------|-----------------|----------------|

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

|  | Adopted<br>Budget | Prorated Budget<br>10/31/19 | Actual<br>10/31/19 | Variance |
|--|-------------------|-----------------------------|--------------------|----------|
|--|-------------------|-----------------------------|--------------------|----------|

Grounds Maintenance Expenditures

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

# Viera East

## Community Development District

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

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

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

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

| Check Date                   | Vendor | Detail | Amount      |
|------------------------------|--------|--------|-------------|
| <b><u>Capital Outlay</u></b> |        |        |             |
| <i>FY2020</i>                |        |        |             |
| <b>Total</b>                 |        |        | <u>\$ -</u> |



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

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

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

|                          | Adopted Budget | Actuals | Current Month Budget | Variance | Actuals | Year-to-Date Budget | Variance |
|--------------------------|----------------|---------|----------------------|----------|---------|---------------------|----------|
| <i>Number of Rounds</i>  |                |         |                      |          |         |                     |          |
| Paid Rounds              | 35,250         | 2,598   | 2,312                | 286      | 2,598   | 2,312               | 286      |
| Member Rounds            | 10,000         | 574     | 656                  | (82)     | 574     | 656                 | (82)     |
| Comp Rounds              | 3,000          | 192     | 197                  | (5)      | 192     | 197                 | (5)      |
| EZ Links                 | 3,000          | 157     | 197                  | (40)     | 157     | 197                 | (40)     |
| GolfNow                  | 2,000          | 105     | 131                  | (26)     | 105     | 131                 | (26)     |
| Total Memberships        | 60             | 7       | -                    | 7        | 7       | 60                  | (53)     |
| <i>Revenue per Round</i> |                |         |                      |          |         |                     |          |
| Revenue per Round        | \$41           | \$31    | \$43                 | (\$13)   | \$31    | \$43                | (\$13)   |

|                                  | Adopted Budget     | Actuals          | Current Month Budget | Variance          | Actuals          | Year-to-Date Budget | Variance          |
|----------------------------------|--------------------|------------------|----------------------|-------------------|------------------|---------------------|-------------------|
| <i>Revenues</i>                  |                    |                  |                      |                   |                  |                     |                   |
| Greens Fees/Cart Fees            | \$1,460,610        | \$79,635         | \$100,052            | (\$20,417)        | \$79,635         | \$100,052           | (\$20,417)        |
| Gift Cards - Sales               | \$25,000           | \$294            | \$1,713              | (\$1,419)         | \$294            | \$1,713             | (\$1,419)         |
| Gift Cards - Usage               | (\$25,000)         | (\$179)          | (\$1,713)            | \$1,533           | (\$179)          | (\$1,713)           | \$1,533           |
| Season Advance/Trail Fees        | \$210,000          | \$15,718         | \$14,385             | \$1,333           | \$15,718         | \$14,385            | \$1,333           |
| Associate Memberships            | \$42,000           | \$2,765          | \$2,877              | (\$112)           | \$2,765          | \$2,877             | (\$112)           |
| Driving Range                    | \$80,000           | \$3,577          | \$5,480              | (\$1,903)         | \$3,577          | \$5,480             | (\$1,903)         |
| Golf Lessons                     | \$2,100            | \$175            | \$144                | \$31              | \$175            | \$144               | \$31              |
| Merchandise Sales                | \$115,000          | \$6,479          | \$7,878              | (\$1,399)         | \$6,479          | \$7,878             | (\$1,399)         |
| Restaurant                       | \$20,000           | \$1,237          | \$1,370              | (\$133)           | \$1,237          | \$1,370             | (\$133)           |
| Special Assessments - Operations | \$22,527           | \$1,877          | \$1,876              | \$1               | \$1,877          | \$1,876             | \$1               |
| Miscellaneous Income             | \$15,000           | \$1,201          | \$1,250              | (\$48)            | \$1,201          | \$1,250             | (\$48)            |
| <b>Total Revenues</b>            | <b>\$1,967,237</b> | <b>\$112,778</b> | <b>\$135,311</b>     | <b>(\$22,533)</b> | <b>\$112,778</b> | <b>\$135,311</b>    | <b>(\$22,533)</b> |

|  | Adopted Budget   | Actuals         | Current Month Budget | Variance     | Actuals         | Year-to-Date Budget | Variance     |
|--|------------------|-----------------|----------------------|--------------|-----------------|---------------------|--------------|
| <i>Golf Course Expenditures</i>          |                  |                 |                      |              |                 |                     |              |
| Other Contractual Services               | \$15,000         | \$2,147         | \$1,250              | (\$898)      | \$2,147         | \$1,250             | (\$898)      |
| Telephone/Internet                       | \$5,500          | \$393           | \$458                | \$65         | \$393           | \$458               | \$65         |
| Postage                                  | \$1,500          | \$3,074         | \$125                | (\$2,949)    | \$3,074         | \$125               | (\$2,949)    |
| Printing & Binding                       | \$1,000          | \$0             | \$83                 | \$83         | \$0             | \$83                | \$83         |
| Utilities                                | \$5,000          | \$481           | \$417                | (\$65)       | \$481           | \$417               | (\$65)       |
| Repairs & Maintenance                    | \$7,000          | \$117           | \$583                | \$466        | \$117           | \$583               | \$466        |
| Advertising                              | \$45,000         | \$1,989         | \$3,749              | \$1,759      | \$1,989         | \$3,749             | \$1,759      |
| Bank Charges                             | \$30,500         | \$1,639         | \$2,541              | \$902        | \$1,639         | \$2,541             | \$902        |
| Office Supplies                          | \$4,000          | \$221           | \$333                | \$112        | \$221           | \$333               | \$112        |
| Operating Supplies                       | \$5,000          | \$224           | \$417                | \$193        | \$224           | \$417               | \$193        |
| Dues, Licenses & Subscriptions           | \$8,000          | \$150           | \$666                | \$516        | \$150           | \$666               | \$516        |
| Drug Testing - All Departments           | \$200            | \$0             | \$17                 | \$17         | \$0             | \$17                | \$17         |
| Training, Education & Employee Relations | \$3,000          | \$20            | \$250                | \$230        | \$20            | \$250               | \$230        |
| Contractual Security                     | \$3,000          | \$0             | \$250                | \$250        | \$0             | \$250               | \$250        |
| IT Services                              | \$3,000          | \$0             | \$250                | \$250        | \$0             | \$250               | \$250        |
| <b>Total Golf Course Expenditures</b>    | <b>\$136,700</b> | <b>\$10,456</b> | <b>\$11,387</b>      | <b>\$931</b> | <b>\$10,456</b> | <b>\$11,387</b>     | <b>\$931</b> |

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

|                                      | Adopted Budget  | Actuals      | Current Month Budget | Variance       | Actuals      | Year-to-Date Budget | Variance       |
|--------------------------------------|-----------------|--------------|----------------------|----------------|--------------|---------------------|----------------|
| <i>Restaurant Expenditures</i>       |                 |              |                      |                |              |                     |                |
| Utilities                            | \$10,500        | \$775        | \$689                | (\$86)         | \$775        | \$689               | (\$86)         |
| Pest Control                         | \$1,200         | \$95         | \$79                 | (\$16)         | \$95         | \$79                | (\$16)         |
| Equipment Lease                      | \$1,100         | \$98         | \$72                 | (\$26)         | \$98         | \$72                | (\$26)         |
| <b>Total Restaurant Expenditures</b> | <b>\$12,800</b> | <b>\$968</b> | <b>\$840</b>         | <b>(\$128)</b> | <b>\$968</b> | <b>\$840</b>        | <b>(\$128)</b> |

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

|                                | Adopted Budget  | Actuals        | Current Month Budget | Variance       | Actuals        | Year-to-Date Budget | Variance       |
|--------------------------------|-----------------|----------------|----------------------|----------------|----------------|---------------------|----------------|
| <i>Merchandise Sales</i>       |                 |                |                      |                |                |                     |                |
| Cost of Goods Sold             | \$77,000        | \$5,355        | \$6,417              | \$1,061        | \$5,355        | \$6,417             | \$1,061        |
| <b>Total Merchandise Sales</b> | <b>\$77,000</b> | <b>\$5,355</b> | <b>\$6,417</b>       | <b>\$1,061</b> | <b>\$5,355</b> | <b>\$6,417</b>      | <b>\$1,061</b> |

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

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

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

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

Viera East General Fund  
Month to Month

| Revenues                            | October        | November   | December   | January    | February   | March      | April      | May        | June       | July       | August     | September  | Total          |
|-------------------------------------|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------|
| 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            |
| <b>Total Revenues</b>               | <b>\$4,690</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$4,690</b> |

*Administrative Expenditures*

|                             |                 |            |            |            |            |            |            |            |            |            |            |            |                 |
|-----------------------------|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|
| Supervisors Fees            | \$3,588         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,588         |
| Engineering Fees            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Attorney's Fees             | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Dissemination               | \$83            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$83            |
| Trustee Fees                | \$467           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$467           |
| Annual Audit                | \$542           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$542           |
| Collection Agent            | \$208           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$208           |
| Management Fees             | \$8,370         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$8,370         |
| Postage                     | \$265           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$265           |
| Printing & Binding          | \$82            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$82            |
| Insurance- Liability        | \$566           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$566           |
| Legal Advertising           | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Other Current Charges       | \$25            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$25            |
| Office Supplies             | \$21            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$21            |
| Dues & Licenses             | \$15            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$15            |
| Information Technology      | \$283           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$283           |
| <b>Total Administrative</b> | <b>\$14,515</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$14,515</b> |

*Operating Expenditures*

|                        |                 |            |            |            |            |            |            |            |            |            |            |            |                 |
|------------------------|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|
| Salaries               | \$12,066        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$12,066        |
| Administration Fee     | \$137           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$137           |
| FICA Expense           | \$903           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$903           |
| Health Insurance       | \$424           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$424           |
| Workers' Compensation  | \$330           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$330           |
| Unemployment           | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Other Contractual      | \$667           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$667           |
| Training               | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Uniforms               | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| <b>Total Operating</b> | <b>\$14,527</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$14,527</b> |

Vierra East General Fund  
Month to Month

*Maintenance Expenditures*

|                          | October         | November   | December   | January    | February   | March      | April      | May        | June       | July       | August     | September  | Total           |
|--------------------------|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|
| Canal Maintenance        | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Lake Bank Restoration    | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Environmental Services   | \$2,620         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,620         |
| Water Management System  | \$8,059         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$8,059         |
| Control Burns            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Contingencies            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Fire Line Maintenance    | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Basin Repair             | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| <b>Total Maintenance</b> | <b>\$10,679</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$10,679</b> |

*Grounds Maintenance Expenditures*

|  |                 |            |            |            |            |            |            |            |            |            |            |            |                 |
|--|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|
| Salaries                                     | \$11,474        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$11,474        |
| Administrative Fees                          | \$305           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$305           |
| FICA   | \$852           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$852           |
| Health Insurance                             | \$1,100         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,100         |
| Workers Compensation                         | \$314           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$314           |
| Unemployment                                 | \$22            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$22            |
| Telephone                                    | \$432           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$432           |
| Utilities                                    | \$628           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$628           |
| Property Appraiser                           | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Insurance-Property                           | \$126           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$126           |
| Repairs                                      | \$4,835         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4,835         |
| Fuel   | \$1,159         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,159         |
| Park Maintenance                             | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Sidewalk Repair                              | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Chemicals                                    | \$435           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$435           |
| Contingencies                                | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Refuse                                       | \$240           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$240           |
| Office Supplies                              | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Uniforms                                     | \$232           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$232           |
| Fire Alarm System                            | \$171           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$171           |
| Rain Bird Pump System                        | \$2,298         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,298         |
| Maintenance Reserve-Transfer Out             | \$310           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$310           |
| Maintenance Reserve-Transfer Out (FY Excess) | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| <b>Total Grounds Maintenance</b>             | <b>\$24,932</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$24,932</b> |

**Total Expenditures**

**Excess Revenue/(Expenditures)**

|                                      |                   |            |            |            |            |            |            |            |            |            |            |            |                   |
|--------------------------------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------------|
| <b>Total Expenditures</b>            | <b>\$64,653</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$64,653</b>   |
| <b>Excess Revenue/(Expenditures)</b> | <b>(\$59,963)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$59,963)</b> |

Viera East Golf Course  
Month to Month

|                          | October | November | December | January | February | March | April | May | June | July | August | September | Total |
|--------------------------|---------|----------|----------|---------|----------|-------|-------|-----|------|------|--------|-----------|-------|
| <i>Number of Rounds</i>  |         |          |          |         |          |       |       |     |      |      |        |           |       |
| Paid Rounds              | 2,598   | 0        | 0        | 0       | 0        | 0     | 0     | 0   | 0    | 0    | 0      | 0         | 2,598 |
| Member Rounds            | 574     | 0        | 0        | 0       | 0        | 0     | 0     | 0   | 0    | 0    | 0      | 0         | 574   |
| Comp Rounds              | 192     | 0        | 0        | 0       | 0        | 0     | 0     | 0   | 0    | 0    | 0      | 0         | 192   |
| EZLinks                  | 157     | 0        | 0        | 0       | 0        | 0     | 0     | 0   | 0    | 0    | 0      | 0         | 157   |
| GoldNow                  | 105     | 0        | 0        | 0       | 0        | 0     | 0     | 0   | 0    | 0    | 0      | 0         | 105   |
| <i>Revenue per Round</i> |         |          |          |         |          |       |       |     |      |      |        |           |       |
| Paid Rounds              | \$31    | \$0      | \$0      | \$0     | \$0      | \$0   | \$0   | \$0 | \$0  | \$0  | \$0    | \$0       | \$31  |

*Revenues:*

|                                  |                  |            |            |            |            |            |            |            |            |            |            |            |                  |
|----------------------------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------------|
| Greens Fees                      | \$79,635         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$79,635         |
| Gift Cards - Sales               | \$294            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$294            |
| Gift Cards - Usage               | (\$179)          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | (\$179)          |
| Season Advance/Trail Fees        | \$15,718         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$15,718         |
| Associate Memberships            | \$2,765          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,765          |
| Driving Range                    | \$3,577          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,577          |
| Golf Lessons                     | \$175            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$175            |
| Merchandise Sales                | \$6,479          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$6,479          |
| Restaurant                       | \$1,237          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,237          |
| Special Assessments - Operations | \$1,877          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,877          |
| Miscellaneous Income             | \$1,201          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,201          |
| <b>Total Revenues</b>            | <b>\$112,778</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$112,778</b> |

*Golf Course Expenditures:*

|  |                 |            |            |            |            |            |            |            |            |            |            |            |                 |
|--|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|
| Other Contractual Services               | \$2,147         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,147         |
| Telephone/Internet                       | \$393           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$393           |
| Postage                                  | \$3,074         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,074         |
| Printing & Binding                       | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Utilities                                | \$481           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$481           |
| Repairs & Maintenance                    | \$1,117         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,117         |
| Advertising                              | \$1,989         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,989         |
| Bank Charges                             | \$1,639         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,639         |
| Office Supplies                          | \$221           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$221           |
| Operating Supplies                       | \$224           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$224           |
| Dues, Licenses & Subscriptions           | \$150           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$150           |
| Drug Testing - All Departments           | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Training, Education & Employee Relations | \$20            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$20            |
| Contractual Security                     | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| IT Services                              | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| <b>Total Golf Course Expenditures</b>    | <b>\$10,456</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$10,456</b> |

*Restaurant Expenditures:*

|                                      |              |            |            |            |            |            |            |            |            |            |            |            |              |
|--------------------------------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| Utilities                            | \$775        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$775        |
| Pest Control                         | \$95         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$95         |
| Equipment Lease                      | \$98         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$98         |
| <b>Total Restaurant Expenditures</b> | <b>\$968</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$968</b> |



Viera East Golf Course  
Month to Month

|  | October         | November   | December   | January    | February   | March      | April      | May        | June       | July       | August     | September  | Total           |
|--|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|
| <b>Golf Operations:</b>                  |                 |            |            |            |            |            |            |            |            |            |            |            |                 |
| Salaries                                 | \$17,027        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$17,027        |
| Administrative Fee                       | \$1,720         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,720         |
| FICA Expense                             | \$1,290         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,290         |
| Health Insurance                         | \$46            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$46            |
| Workers Compensation                     | \$504           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$504           |
| Unemployment                             | \$649           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$649           |
| Golf Printing                            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Utilities                                | \$1,640         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,640         |
| Repairs                                  | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Pest Control                             | \$95            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$95            |
| Supplies                                 | \$681           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$681           |
| Uniforms                                 | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Training, Education & Employee Relations | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Fuel                                     | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Cart Lease                               | \$4,352         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4,352         |
| Cart Maintenance                         | \$1,709         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,709         |
| Driving Range                            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| <b>Total Golf Operation Expenditures</b> | <b>\$29,714</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$29,714</b> |

**Merchandise Sales:**

|                                |                |            |            |            |            |            |            |            |            |            |            |            |                |
|--------------------------------|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------|
| Cost of Goods Sold             | \$5,355        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$5,355        |
| <b>Total Merchandise Sales</b> | <b>\$5,355</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$5,355</b> |

**Golf Course Maintenance:**

|                                      |                 |            |            |            |            |            |            |            |            |            |            |            |                 |
|--------------------------------------|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|
| Salaries                             | \$34,970        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$34,970        |
| Administrative Fees                  | \$940           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$940           |
| FICA Expense                         | \$2,599         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,599         |
| Employee Insurance                   | \$2,209         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,209         |
| Workers Compensation                 | \$953           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$953           |
| Unemployment                         | \$129           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$129           |
| Drug Testing                         | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Consulting Fees                      | \$500           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$500           |
| Fire Alarm System                    | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Telephone/Internet                   | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Utilities/Water                      | \$2,440         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,440         |
| Repairs                              | \$2,277         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,277         |
| Fuel & Oil                           | \$2,797         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,797         |
| Pest Control                         | \$327           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$327           |
| Irrigation/Drainage                  | \$1,120         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,120         |
| Sand and Topsoil                     | \$678           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$678           |
| Flower/Mulch                         | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Fertilizer                           | (\$1,608)       | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | (\$1,608)       |
| Seed/Sod                             | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Trash Removal                        | \$282           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$282           |
| Contingency                          | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| First Aid                            | \$199           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$199           |
| Office Supplies                      | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Operating Supplies                   | \$219           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$219           |
| Training                             | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Janitorial Supplies                  | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Soil & Water Testing                 | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Uniforms                             | \$771           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$771           |
| Equipment Rental                     | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| Equipment Lease                      | \$14,711        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$14,711        |
| Small Tools                          | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0             |
| <b>Total Golf Course Maintenance</b> | <b>\$66,515</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$66,515</b> |

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   | \$304             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0               |
| Arbitrage  | \$50              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$50              |
| Dissemination                                      | \$83              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$83              |
| Trustee Fees                                       | \$3,442           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,442           |
| Annual Audit                                       | \$1,255           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,255           |
| Golf Course Administrative Services                | \$4,690           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4,690           |
| Insurance  | \$5,501           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$5,501           |
| Property Taxes                                     | \$0               | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0               |
| <b>Total Administrative Expenditures</b>           | <b>\$11,095</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$11,095</b>   |
| <i>Reserves:</i>                                   |                   |            |            |            |            |            |            |            |            |            |            |            |                   |
| Renewal & Replacement                              | \$1,667           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,667           |
| Operating Reserves                                 | \$0               | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0               |
| <b>Total Reserves</b>                              | <b>\$1,667</b>    | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$1,667</b>    |
| <b>Total Revenues</b>                              | <b>\$112,778</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$112,778</b>  |
| <b>Total Expenditures</b>                          | <b>\$125,769</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$125,769</b>  |
| <b>Operating Income (Loss)</b>                     | <b>(\$12,991)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$12,991)</b> |
| <i>Non Operating Revenues/Expenditures:</i>        |                   |            |            |            |            |            |            |            |            |            |            |            |                   |
| Special Assessments - Debt Service                 | \$46,530          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$46,530          |
| Interest Income                                    | \$42              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$42              |
| Transfer In  | \$0               | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0               |
| Interest Expense                                   | (\$13,069)        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | (\$13,069)        |
| Principal Expense                                  | (\$34,167)        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | (\$34,167)        |
| <b>Total Non Operating Revenues/(Expenditures)</b> | <b>(\$664)</b>    | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$664)</b>    |
| <b>Net Non Operating Income / (Loss)</b>           | <b>(\$13,655)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$13,655)</b> |



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

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



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

**PY - PREVIOUS YEAR**

| <b><u>Rounds of Golf</u></b>        | <b>Monthly</b> |            | <b>Year to Date</b> |            |
|-------------------------------------|----------------|------------|---------------------|------------|
| <b><u>Paid Rounds</u></b>           |                |            |                     |            |
| Rounds of Golf- Associate Member    | 488            | 13%        | 488                 | 13%        |
| Rounds of Golf- CDD Resident        | 741            | 20%        | 741                 | 20%        |
| Rounds of Golf- Public              | 1,447          | 40%        | 1,447               | 40%        |
| Rounds of Golf- Golf Now / EZ Links | 89             | 2%         | 89                  | 2%         |
| Rounds of Golf- Tournaments         | -              | 0%         | -                   | 0%         |
| Rounds of Golf- Misc                | -              | 0%         | -                   | 0%         |
| Rain Check Issued                   | (84)           | -2%        | (84)                | -2%        |
| <b>Total Paid Rounds</b>            | <b>2,681</b>   |            | <b>2,681</b>        |            |
| <b><u>Member Rounds</u></b>         |                |            |                     |            |
| Rounds of Golf- Members             | 573            | 16%        | 573                 | 16%        |
| <b>Total Member Rounds</b>          | <b>573</b>     |            | <b>573</b>          |            |
| <b><u>Comp Rounds</u></b>           |                |            |                     |            |
| Rounds of Golf- Staff/Comp          | 137            | 4%         | 137                 | 4%         |
| Rounds of Golf- Other Comp          | 56             | 2%         | 56                  | 2%         |
| <b>Total Comp Rounds</b>            | <b>193</b>     |            | <b>193</b>          |            |
| <b>EZ Links/Golf Now</b>            | <b>173</b>     | <b>5%</b>  | <b>173</b>          | <b>5%</b>  |
| <b>TOTAL ROUNDS OF GOLF</b>         | <b>3,620</b>   | <b>95%</b> | <b>3,620</b>        | <b>###</b> |

| <b>PY</b>      | <b>PY</b>           | <b>Vs. PY</b>  | <b>Vs. PY</b>       |
|----------------|---------------------|----------------|---------------------|
| <b>Monthly</b> | <b>Year to Date</b> | <b>Monthly</b> | <b>Year to Date</b> |
| 536            | 536                 | (48)           | (48)                |
| 737            | 737                 | 4              | 4                   |
| 1,644          | 1,644               | (197)          | (197)               |
| 231            | 231                 | (142)          | (142)               |
| 112            | 112                 | (112)          | (112)               |
| 0              | 0                   | 0              | 0                   |
| (42)           | (42)                | (42)           | (42)                |
| <b>3,218</b>   | <b>3,218</b>        | <b>(537)</b>   | <b>(537)</b>        |
| 594            | 594                 | (21)           | (21)                |
| <b>594</b>     | <b>594</b>          | <b>(21)</b>    | <b>(21)</b>         |
| 126            | 126                 | 11             | 11                  |
| 125            | 125                 | (69)           | (69)                |
| <b>251</b>     | <b>251</b>          | <b>(58)</b>    | <b>(58)</b>         |
| <b>243</b>     | <b>243</b>          | <b>(70)</b>    | <b>(70)</b>         |
| <b>4,306</b>   | <b>4,306</b>        | <b>(686)</b>   | <b>(686)</b>        |

| <b><u>Revenues</u></b>              | <b>Monthly</b>  |             | <b>Year to Date</b> |            |
|-------------------------------------|-----------------|-------------|---------------------|------------|
| <b><u>Greens Fee Revenue</u></b>    |                 |             |                     |            |
| Rounds of Golf- Associate Member    | \$17,420        | 22%         | \$17,420            | 22%        |
| Rounds of Golf- CDD Resident        | \$22,862        | 29%         | \$22,862            | 29%        |
| Rounds of Golf- Public              | \$38,327        | 48%         | \$38,327            | 48%        |
| Rounds of Golf- Golf Now / EZ Links | \$3,105         | 4%          | \$3,105             | 4%         |
| Rounds of Golf- Tournaments         | \$0             | 0%          | \$0                 | 0%         |
| Rounds of Golf- Misc                | \$0             | 0%          | \$0                 | 0%         |
| Rain Check Issued                   | (\$1,621)       | -2%         | (\$1,621)           | -2%        |
| <b>TOTAL GREENS FEE REVENUE</b>     | <b>\$80,093</b> | <b>100%</b> | <b>\$80,093</b>     | <b>###</b> |

| <b>PY</b>       | <b>PY</b>           | <b>Vs. PY</b>     | <b>Vs. PY</b>       |
|-----------------|---------------------|-------------------|---------------------|
| <b>Monthly</b>  | <b>Year to Date</b> | <b>Monthly</b>    | <b>Year to Date</b> |
| \$17,213        | \$17,213            | \$207             | \$207               |
| \$19,486        | \$19,486            | \$3,376           | \$3,376             |
| \$48,414        | \$48,414            | (\$10,087)        | (\$10,087)          |
| \$8,247         | \$8,247             | (\$5,142)         | (\$5,142)           |
| \$3,100         | \$3,100             | (\$3,100)         | (\$3,100)           |
| \$0             | \$0                 | \$0               | \$0                 |
| (\$756)         | (\$756)             | (\$865)           | (\$865)             |
| <b>\$95,704</b> | <b>\$95,704</b>     | <b>(\$15,611)</b> | <b>(\$15,611)</b>   |

| <b><u>Average \$ per Round of Golf</u></b>  | <b>Monthly</b> |  | <b>Year to Date</b> |  |
|---|----------------|--|---------------------|--|
| <b><u>Average \$ per round of Golf</u></b>  |                |  |                     |  |
| Rounds of Golf- Associate Member            | \$35.70        |  | \$35.70             |  |
| Rounds of Golf- CDD Resident                | \$30.85        |  | \$30.85             |  |
| Rounds of Golf- Public                      | \$26.49        |  | \$26.49             |  |
| Rounds of Golf- Golf Now / EZ Links         | \$34.89        |  | \$34.89             |  |
| Rounds of Golf- Tournaments                 | #DIV/0!        |  | #DIV/0!             |  |
| Rounds of Golf- Misc                        | \$0.00         |  | \$0.00              |  |
| Rain Check Issued                           | \$19.30        |  | \$19.30             |  |
| <b>TOTAL - Average \$ per round of Golf</b> | <b>\$29.87</b> |  | <b>\$29.87</b>      |  |

| <b>PY</b>      | <b>PY</b>           | <b>Vs. PY</b>  | <b>Vs. PY</b>       |
|----------------|---------------------|----------------|---------------------|
| <b>Monthly</b> | <b>Year to Date</b> | <b>Monthly</b> | <b>Year to Date</b> |
| \$32.11        | \$32.11             | \$3.58         | \$3.58              |
| \$26.44        | \$26.44             | \$4.41         | \$4.41              |
| \$29.45        | \$29.45             | (\$2.96)       | (\$2.96)            |
| \$35.70        | \$35.70             | (\$0.81)       | (\$0.81)            |
| \$27.68        | \$27.68             | #DIV/0!        | #DIV/0!             |
| #DIV/0!        | #DIV/0!             | #DIV/0!        | #DIV/0!             |
| \$18.00        | \$18.00             | \$1.30         | \$1.30              |
| <b>\$29.74</b> | <b>\$29.74</b>      | <b>\$0.13</b>  | <b>\$0.13</b>       |

|                              | <b>Monthly</b>  | <b>Year to Date</b> |
|------------------------------|-----------------|---------------------|
| <b>Membership Revenue</b>    | <b>\$15,718</b> | <b>\$15,718</b>     |
| Average \$ per round of Golf | \$27.43         | \$27.43             |

| <b>PY</b>      | <b>PY</b>           | <b>Vs. PY</b>  | <b>Vs. PY</b>       |
|----------------|---------------------|----------------|---------------------|
| <b>Monthly</b> | <b>Year to Date</b> | <b>Monthly</b> | <b>Year to Date</b> |
| \$16,702       | \$16,702            | (\$984)        | (\$984)             |
| \$28.12        | \$28.12             | (\$0.69)       | (\$0.69)            |