



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**September 30, 2020**



# TABLE OF CONTENTS

1	<u>Balance Sheet</u>
2-4	<u>General Fund Income Statement</u>
5	<u>Capital Reserve Income Statement</u>
6	<u>Capital Reserve Check Register</u>
7	<u>Debt Service Series 2006 Income Statement</u>
8	<u>Debt Service Series 2020 Income Statement</u>
9	<u>Capital Projects Series 2020 Income Statement</u>
10-13	<u>Golf Course Income Statement</u>
14-15	<u>Month by Month- General Fund</u>
16-18	<u>Month by Month- Golf Course</u>
19	<u>Month by Month- Proshop</u>
20	<u>Long Term Debt Report</u>
21	<u>FY2019 Tax Receipt Schedule</u>

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

Governmental Fund Types

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

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending September 30, 2020

	Adopted Budget	Prorated Budget 9/30/20	Actual 9/30/20	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$1
Golf Course Administrative Services	\$56,280	\$56,280	\$56,280	\$1
Interest Income	\$100	\$100	\$5	(\$95)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$864,536</b>	<b>\$864,442</b>	<b>(\$94)</b>
<i>Administrative Expenditures</i>				
Supervisors Fees	\$30,496	\$30,496	\$25,249	\$5,247
Engineering Fees	\$5,000	\$5,000	\$5,905	(\$905)
Attorney's Fees	\$5,000	\$5,000	\$10,454	(\$5,454)
Dissemination	\$1,000	\$1,000	\$1,167	(\$167)
Trustee Fees	\$5,600	\$5,600	\$6,700	(\$1,100)
Annual Audit	\$6,500	\$6,500	\$6,508	(\$8)
Collection Agent	\$2,500	\$2,500	\$2,500	\$0
Management Fees	\$100,440	\$100,440	\$100,440	\$0
Postage	\$1,500	\$1,500	\$2,625	(\$1,125)
Printing & Binding	\$2,500	\$2,500	\$1,448	\$1,052
Insurance- Liability	\$7,293	\$7,293	\$6,230	\$1,063
Legal Advertising	\$2,500	\$2,500	\$2,496	\$4
Other Current Charges	\$1,500	\$1,500	\$1,371	\$129
Office Supplies	\$3,000	\$3,000	\$551	\$2,449
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$3,400	\$3,400	\$3,400	\$0
<b>Total Administrative</b>	<b>\$178,404</b>	<b>\$178,404</b>	<b>\$177,219</b>	<b>\$1,185</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending September 30, 2020

	Adopted Budget	Prorated Budget 9/30/20	Actual 9/30/20	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$141,817	\$141,817	\$143,792	(\$1,975)
Administrative Fee	\$1,566	\$1,566	\$1,624	(\$58)
FICA Expense	\$10,849	\$10,849	\$10,037	\$812
Employee Insurance	\$8,551	\$8,551	\$15,236	(\$6,685)
Workers Compensation	\$2,780	\$2,780	\$3,928	(\$1,148)
Unemployment	\$853	\$853	\$840	\$13
Other Contractual	\$7,000	\$7,000	\$8,561	(\$1,561)
Training	\$500	\$500	\$0	\$500
Uniforms	\$500	\$500	\$0	\$500
<b>Total Operating</b>	<b>\$174,416</b>	<b>\$174,416</b>	<b>\$184,018</b>	<b>(\$9,602)</b>
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$14,000	\$10,485	\$3,515
Lake Bank Restoration	\$60,000	\$60,000	\$55,950	\$4,050
Environmental Services	\$20,000	\$20,000	\$16,938	\$3,062
Water Management System	\$99,000	\$99,000	\$100,938	(\$1,938)
Control Burns	\$15,000	\$15,000	\$4,076	\$10,924
Contingencies	\$5,000	\$5,000	\$985	\$4,015
Fire Line Maintenance	\$5,000	\$5,000	\$1,275	\$3,725
Basin Repair	\$4,000	\$4,000	\$1,585	\$2,415
<b>Total Maintenance</b>	<b>\$222,000</b>	<b>\$222,000</b>	<b>\$192,232</b>	<b>\$29,768</b>

# Viera East

## Community Development District

General Fund  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2020

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

# Viera East

## Community Development District

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

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

# Viera East Community Development District

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending September 30, 2020

Check Date	Vendor	Detail	Amount
<b>Capital Outlay</b>			
<i>FY2020</i>			
11/27/19	Fishkind Litigation Services	Market Stufy For VE	\$ 2,500.00
11/30/19	Regions Bank	Wire Fee	\$ 15.00
12/12/19	Leeland's Tree Service	Landscaping	\$ 5,025.00
12/31/19	Regions Bank	Wire Fee	\$ 15.00
1/23/20	Landscape Depot of Brevard Inc	Landscaping	\$ 836.78
3/31/20	Regions Bank	Wire Fee	\$ 15.00
4/9/20	Regions Bank	Wire Fee	\$ 15.00
4/9/20	Shutts & Bowen LLP	Litigation Services	\$ 30,410.70
6/9/20	Greenberg Trairug	Series 2020 Escrow Agreement	\$ 47,500.00
6/18/20	Fishkind Litigation Services	Deposition	\$ 7,425.00
6/18/20	Regions Bank	Wire Fee	\$ 30.00
7/31/20	Regions Bank	Wire Fee	\$ 30.00
7/9/20	Modern Security Systems	50% Deposit	\$ 3,850.00
7/20/20	Modern Security Systems	Final Payment	\$ 3,850.00
8/20/20	Landscape Depot of Brevard Inc	10-14' Trees	\$ 3,575.10
8/20/20	Landscape Depot of Brevard Inc	Palm, Foxtail Single	\$ 323.91
8/20/20	Ring Power Corp	Caterpillar Wheel Loader	\$ 80,767.73
8/20/20	Aqua Turf International	Irrigaiton Designer	\$ 5,000.00
8/20/20	Capital Projects Fund	Refund for Litiagtion & COI Expenses	\$ (128,733.73)
8/20/20	Regions Bank	Wire Fee	\$ 15.00
8/21/20	Regions Bank	Bank Fees	\$ 51.00
<b>Total</b>			<b>\$ 62,516.49</b>



# Viera East

## Community Development District

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

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

# Viera East

## Community Development District

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

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

# Viera East

## Community Development District

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

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

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35250	2,445	2,503	(58)	37,981	35251	2,730
Member Rounds	10,000	580	710	(130)	8,922	10,000	(1,078)
Comp Rounds	3,000	201	213	(12)	3,568	3,000	568
EZ Links	3,000	0	213	(213)	1,603	2,933	(1,330)
GolfNow	2,000	235	142	93	1,398	2,000	(602)
Total Memberships	60	6	-	6	70	60	10
Revenue per Round							
Paid Rounds	\$41	\$30	\$31	(\$1)	\$34	\$41	(\$7)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,460,610	\$723,230	\$76,682	(\$4,362)	\$1,298,367	\$1,460,610	(\$162,243)
Gift Cards - Sales	\$25,000	\$426	\$1,313	(\$887)	\$7,555	\$25,000	(\$17,445)
Gift Cards - Usage	(\$25,000)	(\$499)	(\$1,313)	\$814	(\$12,531)	(\$25,000)	\$12,469
Season Advance/Trail Fees	\$210,000	\$16,764	\$11,025	\$5,739	\$213,683	\$210,000	\$3,683
Associate Memberships	\$42,000	\$2,291	\$2,205	\$86	\$37,130	\$42,000	(\$4,870)
Driving Range	\$80,000	\$5,236	\$4,200	\$1,036	\$74,807	\$80,000	(\$5,193)
Golf Lessons	\$2,100	\$175	\$110	\$65	\$2,040	\$2,100	(\$60)
Merchandise Sales	\$115,000	\$7,225	\$6,038	\$1,188	\$111,694	\$115,000	(\$3,306)
Restaurant	\$20,000	\$1,626	\$1,050	\$576	\$25,671	\$20,000	\$5,671
Special Assessments - Operations	\$22,527	\$1,877	\$1,879	(\$2)	\$22,527	\$22,527	\$0
Miscellaneous Income	\$15,000	\$1,292	\$1,251	\$41	\$23,945	\$15,000	\$8,945
<b>Total Revenues</b>	<b>\$1,967,237</b>	<b>\$108,732</b>	<b>\$104,440</b>	<b>\$4,293</b>	<b>\$1,804,888</b>	<b>\$1,967,237</b>	<b>(\$162,349)</b>

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,219	\$1,251	\$32	\$14,646	\$15,000	\$354
Telephone/Internet	\$5,500	\$106	\$459	\$353	\$2,721	\$5,500	\$2,779
Postage	\$1,500	\$67	\$125	\$58	\$6,517	\$1,500	(\$5,017)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$401	\$1,000	\$599
Utilities	\$15,500	\$1,342	\$1,293	(\$50)	\$14,491	\$15,500	\$1,009
Repairs & Maintenance	\$7,000	\$520	\$584	\$64	\$3,733	\$7,000	\$3,267
Advertising	\$45,000	\$2,594	\$3,753	\$1,159	\$29,219	\$45,000	\$15,781
Bank Charges	\$30,500	\$2,924	\$2,544	(\$380)	\$37,576	\$30,500	(\$7,076)
Office Supplies	\$4,000	\$199	\$334	\$135	\$3,598	\$4,000	\$402
Operating Supplies	\$5,000	\$222	\$417	\$195	\$3,288	\$5,000	\$1,712
Dues, Licenses & Subscriptions	\$8,000	\$0	\$667	\$667	\$7,371	\$8,000	\$629
Drug Testing - All Departments	\$200	\$0	\$17	\$17	\$190	\$200	\$10
Training, Education & Employee Relations	\$3,000	\$1,194	\$250	(\$944)	\$4,452	\$3,000	(\$1,452)
Contractual Security	\$3,000	\$925	\$250	(\$675)	\$3,098	\$3,000	(\$98)
IT Services	\$3,000	\$190	\$250	\$60	\$1,227	\$3,000	\$1,773
<b>Total Golf Course Expenditures</b>	<b>\$147,200</b>	<b>\$11,500</b>	<b>\$12,276</b>	<b>\$776</b>	<b>\$132,529</b>	<b>\$147,200</b>	<b>\$14,671</b>

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

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

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

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

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$1,436	\$1,500	\$64
Arbitrage	\$600	\$20	\$50	\$30	\$450	\$600	\$150
Dissemination	\$1,000	\$83	\$83	\$0	\$1,000	\$1,000	\$0
Trustee Fees	\$4,100	\$479	\$342	(\$137)	\$4,089	\$4,100	\$11
Annual Audit	\$1,500	(\$833)	\$125	\$958	\$542	\$1,500	\$958
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$56,280	\$56,280	\$0
Insurance	\$70,000	\$5,501	\$5,833	\$333	\$66,995	\$70,000	\$3,005
Property Taxes	\$10,000	\$1,534	\$833	(\$701)	\$16,346	\$10,000	(\$6,346)
<b>Total Administrative Expenditures</b>	<b>\$144,980</b>	<b>\$11,474</b>	<b>\$12,082</b>	<b>\$607</b>	<b>\$147,138</b>	<b>\$144,980</b>	<b>(\$2,158)</b>
<b>Total Revenues</b>	<b>\$1,967,237</b>	<b>\$108,732</b>	<b>\$104,440</b>	<b>\$4,293</b>	<b>\$1,804,888</b>	<b>\$1,967,237</b>	<b>(\$162,349)</b>
<b>Total Expenditures</b>	<b>\$1,951,827</b>	<b>\$140,548</b>	<b>\$162,586</b>	<b>\$22,038</b>	<b>\$1,786,058</b>	<b>\$1,951,827</b>	<b>\$165,769</b>
<b>Operating Income (Loss)</b>	<b>\$15,410</b>	<b>(\$31,815)</b>	<b>(\$58,146)</b>	<b>\$26,331</b>	<b>\$18,831</b>	<b>\$15,410</b>	<b>\$3,421</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$53,081	\$46,530	\$6,551	\$571,457	\$558,355	\$13,102
Interest Income	\$1,000	\$0	\$83	(\$83)	\$249	\$1,000	(\$751)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding- Transfer Out (Capital Reserve)	(\$79,440)	\$0	(\$662)	(\$662)	(\$13,129)	(\$7,940)	(\$5,189)
Interest Expense	(\$156,825)	(\$13,069)	(\$13,069)	\$0	(\$156,825)	(\$156,825)	\$0
Principal Expense	(\$410,000)	(\$34,167)	(\$34,167)	(\$0)	(\$410,000)	(\$410,000)	\$0
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$15,410)</b>	<b>\$5,846</b>	<b>(\$1,284)</b>	<b>\$5,807</b>	<b>(\$8,247)</b>	<b>(\$15,410)</b>	<b>\$7,163</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>(\$25,969)</b>	<b>(\$59,430)</b>	<b>\$32,138</b>	<b>\$10,583</b>	<b>\$0</b>	<b>\$10,583</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	----	----	----	<b>(\$1,455,177)</b>	----	----
<b>Ending Net Assets</b>	<b>\$0</b>	----	----	----	<b>(\$1,444,594)</b>	----	----

Viera East General Fund  
Month to Month

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

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

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



Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$18,045	\$0	\$37,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,485
Environmental Services	\$2,620	\$320	\$0	\$0	\$989	\$0	\$61	\$220	\$196	\$945	\$208	\$11,009	\$55,950
Water Management System	\$8,059	\$8,087	\$9,087	\$8,087	\$7,887	\$9,287	\$7,887	\$8,087	\$9,207	\$8,087	\$7,887	\$9,287	\$100,938
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,076	\$4,076
Contingencies	\$0	\$0	\$0	\$985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$985
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$975	\$0	\$300	\$0	\$0	\$0	\$0	\$1,275
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$1,585	\$0	\$0	\$0	\$0	\$0	\$0	\$1,585
<b>Total Maintenance</b>	<b>\$10,679</b>	<b>\$26,452</b>	<b>\$9,087</b>	<b>\$46,977</b>	<b>\$8,876</b>	<b>\$11,847</b>	<b>\$7,948</b>	<b>\$8,607</b>	<b>\$9,404</b>	<b>\$9,402</b>	<b>\$8,095</b>	<b>\$34,857</b>	<b>\$192,232</b>
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,474	\$12,005	\$10,134	\$11,946	\$10,472	\$11,861	\$12,348	\$12,706	\$12,279	\$12,721	\$11,720	\$10,636	\$140,301
Administrative Fees	\$305	\$324	\$275	\$314	\$275	\$305	\$295	\$305	\$295	\$305	\$310	\$298	\$3,605
FICA	\$852	\$901	\$749	\$885	\$776	\$879	\$917	\$957	\$912	\$945	\$787	\$848	\$10,408
Health Insurance	\$1,100	\$1,385	\$1,463	\$1,371	\$1,227	\$1,381	\$1,245	\$1,649	\$1,590	\$1,428	\$1,428	\$1,428	\$16,694
Workers Compensation	\$314	\$328	\$277	\$326	\$286	\$324	\$337	\$347	\$335	\$347	\$320	\$290	\$3,831
Unemployment	\$22	\$24	\$20	\$836	\$297	\$297	\$160	\$50	\$22	\$23	\$23	\$22	\$22
Telephone	\$432	\$535	\$529	\$519	\$517	\$519	\$519	\$0	\$519	\$539	\$542	\$112	\$5,829
Utilities	\$628	\$516	\$525	\$487	\$487	\$514	\$655	\$540	\$609	\$566	\$542	\$592	\$6,662
Property Appraiser	\$0	\$1,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,988
Insurance-Property	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$1,260
Repairs	\$4,835	\$3,733	\$1,369	\$688	\$797	\$9,031	\$275	\$604	\$3,422	\$1,830	\$480	\$503	\$27,566
Fuel	\$1,159	\$1,189	\$1,495	\$986	\$1,065	\$1,215	\$952	\$858	\$642	\$2,009	\$1,096	\$255	\$13,191
Park Maintenance	\$0	\$0	\$0	\$0	\$0	\$505	\$0	\$0	\$0	\$800	\$0	\$1,930	\$3,235
Sidewalk Repair	\$0	\$11,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,118
Chemicals	\$435	\$207	\$0	\$337	\$529	\$0	\$998	\$0	\$0	\$553	\$0	\$0	\$3,421
Contingents	\$0	\$0	\$0	\$735	\$0	\$0	\$0	\$0	\$0	\$550	\$0	\$0	\$669
Refuse	\$240	\$0	\$720	\$786	\$480	\$960	\$480	\$720	\$240	\$240	\$480	\$480	\$5,826
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$111	\$54	\$11	\$0	\$0	\$0	\$0	\$176
Uniforms	\$232	\$186	\$232	\$186	\$196	\$249	\$199	\$199	\$249	\$199	\$199	\$249	\$2,575
Fire Alarm System	\$171	\$171	\$171	\$171	\$171	\$171	\$171	\$171	\$171	\$256	\$256	\$938	\$3,069
Rain Bird Pump System	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,299	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$27,582
<b>Total Grounds Maintenance</b>	<b>\$24,623</b>	<b>\$37,033</b>	<b>\$20,383</b>	<b>\$22,997</b>	<b>\$20,153</b>	<b>\$30,746</b>	<b>\$22,029</b>	<b>\$21,541</b>	<b>\$24,342</b>	<b>\$25,734</b>	<b>\$20,668</b>	<b>\$22,247</b>	<b>\$292,495</b>
<b>Total Expenditures</b>	<b>\$66,747</b>	<b>\$91,891</b>	<b>\$56,931</b>	<b>\$98,365</b>	<b>\$55,927</b>	<b>\$74,014</b>	<b>\$56,791</b>	<b>\$63,170</b>	<b>\$64,101</b>	<b>\$67,809</b>	<b>\$59,517</b>	<b>\$90,702</b>	<b>\$845,965</b>
<b>Operating Income (Loss)</b>	<b>(\$62,057)</b>	<b>\$295,697</b>	<b>\$267,554</b>	<b>(\$74,392)</b>	<b>(\$37,390)</b>	<b>(\$62,294)</b>	<b>(\$25,234)</b>	<b>(\$20,038)</b>	<b>(\$59,411)</b>	<b>(\$63,119)</b>	<b>(\$54,827)</b>	<b>(\$86,012)</b>	<b>\$18,477</b>
<i>Non Operating Revenues/Expenditures</i>													
Reserve Funding- Transfer Out (Capital Reserve)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$3,719)
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non Operating Revenues/Expenditures</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$310)</b>	<b>(\$3,719)</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$62,367)</b>	<b>\$295,387</b>	<b>\$267,244</b>	<b>(\$74,702)</b>	<b>(\$37,700)</b>	<b>(\$62,604)</b>	<b>(\$25,544)</b>	<b>(\$20,348)</b>	<b>(\$59,721)</b>	<b>(\$63,429)</b>	<b>(\$55,137)</b>	<b>(\$86,322)</b>	<b>\$14,759</b>

Verera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	2,687	2,975	2,320	3,229	4,012	4,624	3,190	3,501	2,974	3,130	2,894	2,445	37,981
Member Rounds	574	647	566	955	807	1,061	950	883	673	628	598	580	8,922
Comp Rounds	192	259	187	380	316	366	252	590	294	276	255	201	3,568
EZ Links	124	169	150	230	214	206	169	169	130	130	42	0	1,603
GoldNow	49	79	53	93	81	81	77	81	43	257	269	235	1,398
<i>Revenue per Round</i>													
Paid Rounds	\$30	\$36	\$37	\$42	\$43	\$36	\$33	\$28	\$31	\$28	\$33	\$30	\$406
<b>Revenues:</b>													
Greens Fees	\$79,719	\$107,182	\$85,489	\$135,425	\$170,915	\$167,889	\$104,181	\$99,426	\$91,683	\$88,349	\$95,788	\$72,320	\$1,298,367
Gift Cards - Sales	\$294	\$884	\$1,732	\$371	\$893	\$635	\$213	\$716	\$808	\$275	\$309	\$426	\$7,555
Gift Cards - Usage	(\$179)	(\$1,458)	(\$1,119)	(\$2,432)	(\$1,833)	(\$1,819)	(\$795)	(\$551)	(\$433)	(\$456)	(\$959)	(\$499)	(\$12,531)
Season Advance/Trail Fees	\$15,718	\$16,380	\$18,608	\$19,936	\$19,337	\$20,130	\$18,542	\$22,291	\$17,829	\$17,113	\$16,523	\$16,764	\$213,683
Associate Memberships	\$2,765	\$3,397	\$3,634	\$8,216	\$3,555	\$2,607	\$2,133	\$2,291	\$2,844	\$1,738	\$1,659	\$2,291	\$37,130
Driving Range	\$3,577	\$4,961	\$5,035	\$7,698	\$6,168	\$7,006	\$8,212	\$7,043	\$5,597	\$5,681	\$6,594	\$5,236	\$74,807
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$115	\$115	\$175	\$175	\$2,040
Merchandise Sales	\$6,479	\$8,654	\$10,744	\$8,375	\$12,097	\$9,935	\$10,715	\$8,607	\$8,801	\$11,103	\$8,957	\$7,225	\$111,694
Restaurant	\$1,237	\$2,018	\$2,617	\$2,027	\$3,507	\$2,372	\$3,061	\$1,870	\$2,099	\$1,076	\$2,162	\$1,626	\$25,671
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$25,527
Miscellaneous Income	\$1,201	\$2,083	\$1,331	\$2,330	\$3,362	\$4,524	\$1,983	\$1,280	\$1,700	\$2,399	\$2,621	\$1,292	\$23,945
<b>Total Revenues</b>	<b>\$112,863</b>	<b>\$146,154</b>	<b>\$130,124</b>	<b>\$183,998</b>	<b>\$222,053</b>	<b>\$215,832</b>	<b>\$150,298</b>	<b>\$140,538</b>	<b>\$131,920</b>	<b>\$127,170</b>	<b>\$135,706</b>	<b>\$108,732</b>	<b>\$1,804,888</b>
<b>Golf Course Expenditures:</b>													
Other Contractual Services	\$2,147	\$1,180	\$812	\$1,403	\$782	\$1,590	\$996	\$1,215	\$1,165	\$892	\$1,255	\$1,219	\$14,646
Telephone/Internet	\$393	\$289	\$393	\$393	\$393	\$104	\$104	\$106	\$106	\$106	\$228	\$106	\$2,721
Postage	\$3,074	\$3,080	\$47	\$0	\$0	\$0	\$0	\$90	\$44	\$0	\$115	\$67	\$6,517
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$401	\$0	\$0	\$0	\$401
Utilities	\$1,256	\$1,243	\$1,175	\$1,203	\$1,236	\$1,126	\$1,118	\$960	\$1,135	\$1,344	\$1,352	\$1,342	\$14,491
Repairs & Maintenance	\$1,117	\$20	\$287	\$250	\$287	\$0	(\$100)	\$60	\$335	\$1,232	\$1,073	\$520	\$3,733
Advertising	\$1,989	\$3,559	\$4,503	\$2,987	\$2,444	\$2,430	\$1,598	\$1,248	\$1,718	\$2,064	\$2,085	\$2,594	\$29,219
Bank Charges	\$1,669	\$2,301	\$3,021	\$2,653	\$4,043	\$4,545	\$4,382	\$3,099	\$3,257	\$2,909	\$2,773	\$2,924	\$37,576
Office Supplies	\$221	\$258	\$314	\$120	\$242	\$772	\$245	\$166	\$101	\$86	\$876	\$199	\$3,598
Operating Supplies	\$224	\$149	\$177	\$499	\$149	\$254	\$593	\$337	\$229	\$209	\$346	\$222	\$3,288
Dues, Licenses & Subscriptions	\$26	\$0	\$150	\$100	\$4,729	\$1	\$500	\$0	\$786	\$1,080	\$0	\$0	\$7,371
Drug Testing - All Departments	\$142	\$0	\$0	\$47	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$190
Training, Education & Employee Relations	\$20	\$165	\$2,268	\$165	\$0	\$0	\$18	\$359	\$243	\$0	\$20	\$0	\$4,452
Contractual Security	\$0	\$246	\$0	\$196	\$196	\$191	\$191	\$191	\$173	\$393	\$66	\$925	\$3,098
IT Services	\$0	\$0	\$0	\$0	\$0	\$190	\$0	\$0	\$287	\$95	\$465	\$190	\$1,227
<b>Total Golf Course Expenditures</b>	<b>\$11,279</b>	<b>\$12,490</b>	<b>\$13,146</b>	<b>\$10,017</b>	<b>\$14,215</b>	<b>\$11,203</b>	<b>\$9,646</b>	<b>\$7,770</b>	<b>\$9,980</b>	<b>\$10,400</b>	<b>\$10,883</b>	<b>\$11,500</b>	<b>\$132,529</b>
<b>Restaurant Expenditures:</b>													
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$1,236
Equipment Lease	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$96	\$100	\$100	\$1,176
<b>Total Restaurant Expenditures</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$193</b>	<b>\$286</b>	<b>\$195</b>	<b>\$195</b>	<b>\$2,412</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Golf Operations:</b>													
Salaries	\$17,027	\$20,356	\$13,890	\$19,181	\$17,657	\$20,778	\$22,508	\$19,098	\$17,729	\$18,181	\$17,681	\$16,064	\$220,151
Administrative Fee	\$1,918	\$1,490	\$1,490	\$1,754	\$1,535	\$1,744	\$1,647	\$1,760	\$1,722	\$1,741	\$1,741	\$1,619	\$20,391
FICA Expense	\$1,290	\$1,557	\$1,063	\$1,467	\$1,351	\$1,590	\$1,722	\$1,461	\$1,356	\$1,391	\$1,353	\$1,229	\$16,830
Health Insurance	\$46	\$54	\$54	\$54	\$54	\$54	\$54	\$54	(\$104)	\$85	\$43	\$43	\$434
Workers Compensation	\$504	\$556	\$380	\$524	\$475	\$576	\$613	\$522	\$484	\$497	\$483	\$439	\$6,052
Unemployment	\$649	\$675	\$409	\$1,264	\$1,005	\$1,036	\$998	\$993	\$915	\$899	\$742	\$615	\$10,188
Golf Printing	\$0	\$402	\$402	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,206
Utilities	\$1,640	\$1,645	\$1,697	\$1,436	\$1,766	\$1,623	\$1,618	\$1,337	\$1,645	\$2,204	\$1,749	\$1,694	\$20,054
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$0	\$0	\$145
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$95	\$1,236
Supplies	\$681	\$751	\$1,163	\$1,689	\$1,243	\$1,183	\$3,607	\$493	\$1,859	\$2,847	\$77	\$1,980	\$17,573
Uniforms	\$0	\$0	\$1,778	\$0	\$84	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$2,007
Training, Education & Employee Relations	\$0	\$0	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$4,020	\$3,978	\$1,578	\$6,961	\$7,992	\$7,528	\$8,227	\$8,464	\$8,228	\$9,191	\$7,056	\$8,689	\$81,913
Cart Maintenance	\$1,709	\$521	(\$546)	\$1,392	\$120	\$287	\$0	\$0	\$389	\$50	\$25	\$131	\$4,077
Driving Range	\$0	\$0	\$0	\$3,174	\$0	\$0	\$254	\$0	\$220	\$1,185	\$0	\$0	\$4,833
<b>Total Golf Operation Expenditures</b>	<b>\$29,381</b>	<b>\$32,508</b>	<b>\$23,712</b>	<b>\$39,394</b>	<b>\$33,377</b>	<b>\$36,493</b>	<b>\$41,343</b>	<b>\$34,367</b>	<b>\$34,538</b>	<b>\$38,595</b>	<b>\$31,043</b>	<b>\$32,598</b>	<b>\$407,350</b>

**Merchandise Sales:**

Cost of Goods Sold	\$806	\$6,230	\$8,527	\$7,960	\$6,389	\$5,813	\$8,297	\$4,651	\$5,259	\$28,457	\$4,696	\$3,911	\$90,995
--------------------	-------	---------	---------	---------	---------	---------	---------	---------	---------	----------	---------	---------	----------

**Total Merchandise Sales**

	\$806	\$6,230	\$8,527	\$7,960	\$6,389	\$5,813	\$8,297	\$4,651	\$5,259	\$28,457	\$4,696	\$3,911	\$90,995
--	-------	---------	---------	---------	---------	---------	---------	---------	---------	----------	---------	---------	----------

**Golf Course Maintenance:**

Salaries	\$34,970	\$38,528	\$32,514	\$37,480	\$32,223	\$36,167	\$34,784	\$36,402	\$34,603	\$35,837	\$35,728	\$33,479	\$422,814
Administrative Fees	\$940	\$958	\$815	\$932	\$815	\$903	\$1,046	\$903	\$874	\$903	\$920	\$882	\$10,891
FICA Expense	\$2,599	\$2,716	\$2,392	\$2,762	\$2,393	\$2,657	\$2,467	\$2,736	\$2,562	\$2,634	\$2,314	\$2,510	\$25,990
Employee Insurance	\$2,209	\$4,974	\$3,720	\$3,672	\$4,820	\$3,750	\$3,182	\$4,318	\$4,009	\$3,735	\$4,048	\$3,420	\$45,857
Workers Compensation	\$953	\$1,048	\$889	\$1,022	\$881	\$986	\$902	\$992	\$944	\$977	\$973	\$879	\$11,446
Unemployment	\$129	\$178	\$178	\$149	\$149	\$1035	\$464	\$1,899	\$113	\$105	\$12	\$0	\$6,279
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6,000
Fire Alarm System	\$171	\$171	\$216	\$171	\$171	\$171	\$171	\$171	\$256	\$256	\$256	\$938	\$3,114
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,440	\$2,089	\$2,043	\$1,886	\$1,916	\$1,932	\$2,661	\$2,241	\$2,417	\$2,475	\$2,371	\$2,361	\$26,832
Repairs	\$2,721	\$3,896	\$1,827	\$3,449	\$2,144	\$3,382	\$3,919	\$4,311	\$1,270	\$2,053	\$3,285	\$5,498	\$37,755
Fuel & Oil	\$2,353	\$2,413	\$3,036	\$2,275	\$2,275	\$2,467	\$1,931	\$1,856	\$1,507	\$3,359	\$2,225	\$1,067	\$26,787
Pest Control	\$327	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$154	\$77	\$88	\$1,261
Irrigation/Drainage	\$1,120	\$1,140	\$1,328	\$1,540	\$922	\$1,554	\$787	\$1,485	\$2,417	\$1,798	\$2,813	\$1,809	\$18,711
Sand and Topsoil	\$0	\$353	\$84	\$954	\$3,073	\$1,231	\$970	\$1,282	\$0	\$959	\$312	\$1,253	\$10,470
Flower/Mulch	\$678	\$95	\$2,295	\$1,185	\$2,988	\$936	\$0	\$350	\$0	\$0	\$323	\$50	\$8,900
Fertilizer	(\$1,608)	\$4,186	\$13,131	\$11,834	\$12,500	\$14,538	\$15,439	\$15,983	\$14,616	\$12,767	\$8,677	\$9,427	\$131,490
Seed/Sod	\$0	\$349	\$1,244	\$1,244	\$1,244	\$1,552	\$1,244	\$1,244	\$1,244	\$0	\$0	\$0	\$9,363
Trash Removal	\$282	\$141	\$141	\$282	\$141	\$141	\$141	\$282	\$141	\$141	\$381	\$441	\$3,371
Contingency	\$0	\$0	\$536	\$536	\$536	\$536	\$536	\$536	\$536	\$500	\$500	\$500	\$5,250
First Aid	\$199	\$0	\$0	\$160	\$0	\$0	\$202	\$134	\$0	\$347	\$244	\$0	\$1,287
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$114	\$0	\$44	\$0	\$0	\$0	\$0	\$158
Operating Supplies	\$219	\$93	\$0	\$0	\$301	\$1,514	\$301	\$929	\$336	\$1,319	\$493	\$648	\$6,153
Training	\$0	\$0	\$223	\$0	\$686	\$0	\$0	\$342	\$680	\$0	\$93	\$0	\$2,023
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
Soil & Water Testing	\$0	\$0	\$0	\$0	\$85	\$757	\$592	\$592	\$745	\$592	\$592	\$756	\$8,136
Uniforms	\$771	\$548	\$1,048	\$560	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$13,645	\$13,645	\$20,202	\$15,323	\$12,579	\$13,588	\$13,565	\$13,589	\$13,473	\$14,770	\$12,522	\$14,365	\$171,266
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$65,619</b>	<b>\$78,292</b>	<b>\$88,266</b>	<b>\$90,366</b>	<b>\$85,146</b>	<b>\$90,509</b>	<b>\$85,909</b>	<b>\$91,486</b>	<b>\$83,316</b>	<b>\$86,198</b>	<b>\$79,657</b>	<b>\$80,869</b>	<b>\$1,005,634</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$531	\$0	\$905	\$0	\$0	\$0	\$0	\$0	\$0	\$1,436
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$20	\$20	\$20	\$20	\$20	\$450
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$194	\$194	\$489	\$479	\$4,089
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	(\$833)	\$542
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$56,280
Insurance	\$5,501	\$5,501	\$6,360	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,628	\$5,501	\$66,995
Property Taxes	\$0	\$571	\$1,964	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$1,534	\$16,346
<b>Total Administrative Expenditures</b>	<b>\$10,791</b>	<b>\$11,362</b>	<b>\$13,614</b>	<b>\$12,856</b>	<b>\$12,325</b>	<b>\$13,230</b>	<b>\$12,325</b>	<b>\$12,296</b>	<b>\$12,147</b>	<b>\$12,147</b>	<b>\$12,570</b>	<b>\$11,474</b>	<b>\$147,138</b>
<b>Total Revenues</b>	<b>\$112,863</b>	<b>\$146,154</b>	<b>\$130,124</b>	<b>\$183,998</b>	<b>\$222,053</b>	<b>\$215,332</b>	<b>\$150,298</b>	<b>\$140,538</b>	<b>\$131,920</b>	<b>\$127,170</b>	<b>\$135,706</b>	<b>\$108,732</b>	<b>\$1,804,888</b>
<b>Total Expenditures</b>	<b>\$118,069</b>	<b>\$141,074</b>	<b>\$147,458</b>	<b>\$160,785</b>	<b>\$151,645</b>	<b>\$157,441</b>	<b>\$157,713</b>	<b>\$150,763</b>	<b>\$145,434</b>	<b>\$176,094</b>	<b>\$139,043</b>	<b>\$140,548</b>	<b>\$1,786,058</b>
<b>Operating Income (Loss)</b>	<b>(\$5,206)</b>	<b>\$5,080</b>	<b>(\$17,334)</b>	<b>\$23,212</b>	<b>\$70,408</b>	<b>\$57,891</b>	<b>(\$7,415)</b>	<b>(\$10,225)</b>	<b>(\$13,514)</b>	<b>(\$48,914)</b>	<b>(\$3,337)</b>	<b>(\$31,815)</b>	<b>\$18,831</b>
<i>Non-Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,529	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$53,081	\$53,081	\$571,457
Interest Income	\$42	\$46	\$35	\$36	\$36	\$30	\$13	\$5	\$2	\$1	\$1	\$0	\$249
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,667)	(\$2,256)	(\$2,924)	(\$2,602)	(\$3,680)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,129)
Interest Expense	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$156,825)
Principal Expense	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$410,000)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$2,331)</b>	<b>(\$2,916)</b>	<b>(\$3,594)</b>	<b>(\$3,272)</b>	<b>(\$4,350)</b>	<b>(\$676)</b>	<b>(\$692)</b>	<b>(\$701)</b>	<b>(\$704)</b>	<b>(\$704)</b>	<b>\$5,847</b>	<b>\$5,846</b>	<b>(\$8,247)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$7,537)</b>	<b>\$2,164</b>	<b>(\$20,928)</b>	<b>\$19,940</b>	<b>\$66,058</b>	<b>\$57,215</b>	<b>(\$8,108)</b>	<b>(\$10,925)</b>	<b>(\$14,218)</b>	<b>(\$49,619)</b>	<b>\$2,510</b>	<b>(\$25,969)</b>	<b>\$10,583</b>

# Viera East Community Development District

## ProShop Statement of Revenues & Expenditures

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

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

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

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

<b>Series 2012 Special Assessment Revenue Bonds</b>	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,148
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
<b>Current Bonds Outstanding</b>	<b>\$2,895,000</b>

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

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

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





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

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

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

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

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

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

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

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

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