



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**October 31, 2020**



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**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 October 31, 2020

***Governmental Fund Types***

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>						
Operating Account	\$111,673	\$217,282	---	---	\$109,401	\$438,356
Accounts Receivable	---	---	---	---	\$1,303	\$1,303
Assessment Receivable	---	---	---	---	\$48,207	\$48,207
Rent Receivable	---	---	---	---	---	\$0
Due From Golf Course	\$6,948	---	---	---	---	\$6,948
Due From General Fund	---	---	---	---	\$15,872	\$15,872
Due From Other	\$716	---	---	---	---	\$716
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$2,678	\$2,678
Due from Capital Projects	---	---	---	---	\$750	\$750
Inventory - Pro Shop	---	---	---	---	\$64,326	\$64,326
<b>Investments:</b>						
State Board	---	\$81,711	---	---	---	\$81,711
Benefit Assessment- Series 2012 Reserve - Series 2012	---	---	---	---	\$74,298	\$74,298
Bond Service- Series 2006 Reserve- Series 2020	---	---	\$509,193	---	---	\$509,193
Temporary Interest Series 2020	---	---	\$234,594	---	---	\$234,594
Project- Series 2020	---	---	\$413,914	---	---	\$413,914
Cost of Issuance- Series 2020	---	---	---	\$5,652,035	---	\$5,652,035
Improvements (Net of Depreciation)	---	---	---	\$55,074	---	\$55,074
Prepaid Expenses- Operations	\$12,587	---	---	---	\$1,191,838	\$1,191,838
<b>Total Assets</b>	<b>\$142,955</b>	<b>\$298,993</b>	<b>\$1,157,700</b>	<b>\$5,707,109</b>	<b>\$1,901,626</b>	<b>\$9,208,383</b>
<i>Liabilities</i>						
Accounts Payable	\$10,694	---	---	---	\$3,801	\$14,495
Accrued Expenses	\$756	---	---	---	\$1,709	\$2,466
Deferred Revenue- Season Advance	---	---	---	---	\$58,950	\$58,950
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$11,030	---	\$6,948	\$17,979
Accrued Interest Payable	---	---	---	---	\$78,047	\$78,047
Accrued Principal Payable	---	---	---	---	\$34,417	\$34,417
Sales Tax Payable	---	---	---	---	\$11,678	\$11,678
Event Deposits	---	---	---	---	\$1,297	\$1,297
Due to Golf Course	\$15,872	---	\$22,922	---	---	\$38,794
Accrued Payroll Payable	---	---	---	---	---	\$0
Bonds Payable - Series 2012	---	---	---	---	\$3,305,000	\$3,305,000
Bond Discount	---	---	---	---	(\$15,817)	(\$15,817)
Deferred Loss	---	---	---	---	(\$159,029)	(\$159,029)
<i>Fund Equity</i>						
Net Assets	---	---	---	---	(\$1,427,375)	(\$1,427,375)
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$12,587	---	---	---	---	\$12,587
Unassigned	(\$72,954)	---	---	---	---	(\$72,954)
Assigned- Capital Reserve Fund	---	\$298,993	---	---	---	\$298,993
Restricted for Capital Projects	---	---	---	\$5,707,109	---	\$5,707,109
Restricted for Debt Service	---	---	\$1,123,748	---	---	\$1,123,748
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$142,955</b>	<b>\$298,993</b>	<b>\$1,157,700</b>	<b>\$5,707,109</b>	<b>\$1,901,626</b>	<b>\$9,208,383</b>

# Viera East

## Community Development District

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

	Adopted Budget	Prorated Budget 10/31/20	Actual 10/31/20	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$0	\$0	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0
Interest Income	\$100	\$8	\$0	(\$8)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$4,698</b>	<b>\$4,690</b>	<b>(\$8)</b>
<i>Administrative Expenditures</i>				
Supervisors Fees	\$30,496	\$2,541	\$2,678	(\$136)
Engineering Fees	\$5,000	\$417	\$0	\$417
Attorney's Fees	\$5,000	\$417	\$0	\$417
Dissemination	\$1,000	\$83	\$83	\$0
Trustee Fees	\$5,600	\$467	\$467	(\$0)
Annual Audit	\$6,500	\$542	\$275	\$267
Collection Agent	\$2,500	\$208	\$208	(\$0)
Management Fees	\$100,440	\$8,370	\$8,370	\$0
Postage	\$1,500	\$125	\$364	(\$239)
Printing & Binding	\$2,500	\$208	\$206	\$2
Insurance- Liability	\$7,475	\$623	\$608	\$15
Legal Advertising	\$1,500	\$125	\$296	(\$171)
Other Current Charges	\$1,500	\$125	\$78	\$47
Office Supplies	\$1,500	\$125	\$20	\$105
Dues & Licenses	\$175	\$15	\$15	(\$0)
Information Technology	\$3,400	\$283	\$283	\$0
<b>Total Administrative</b>	<b>\$176,086</b>	<b>\$14,674</b>	<b>\$13,953</b>	<b>\$721</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending October 31, 2020

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

# Viera East

## Community Development District

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

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

# Viera East

## Community Development District

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

	Adopted Budget	Prorated Budget 10/31/20	Actual 10/31/20	Variance
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Revenues

Interest Income	\$2,500	\$208	\$22	(\$186)
Reserve Funding - Transfer In (General)	\$1,211	\$0	\$0	\$0
Reserve Funding - Transfer In (Golf)	\$31,219	\$0	\$0	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0

<b>Total Revenues</b>	<b>\$34,930</b>	<b>\$208</b>	<b>\$22</b>	<b>(\$186)</b>
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Expenditures

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>
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<b>Excess Revenues/(Expenditures)</b>	<b>(\$90,070)</b>		<b>\$22</b>	
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<b>Beginning Fund Balance</b>	<b>\$229,102</b>		<b>\$298,970</b>	
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<b>Ending Fund Balance</b>	<b>\$139,032</b>		<b>\$298,993</b>	
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**Viera East**  
**Community Development District**

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

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



# Viera East

## Community Development District

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

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

# Viera East

## Community Development District

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

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

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

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

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,263	2,312	951	3,263	2,312	951
Member Rounds	10,000	701	656	45	1,281	656	625
Comp Rounds	3,000	237	197	40	237	197	40
EZ Links	3,000	0	197	(197)	-	197	(197)
GolfNow	2,000	285	131	154	285	131	154
Total Memberships	60	4	-	4	70	60	10
Revenue per Round							
Paid Rounds	\$40	\$33	\$42	(\$9)	\$33	\$42	(\$9)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$710	\$1,250	\$540	\$710	\$1,250	\$540
Telephone/Internet	\$5,500	\$106	\$458	\$352	\$106	\$458	\$352
Postage	\$2,000	\$0	\$167	\$167	\$0	\$167	\$167
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Utilities	\$15,900	\$1,217	\$1,324	\$1,08	\$1,217	\$1,324	\$108
Repairs & Maintenance	\$8,000	\$419	\$666	\$247	\$419	\$666	\$247
Advertising	\$45,000	(\$350)	\$3,749	\$4,099	(\$350)	\$3,749	\$4,099
Bank Charges	\$35,000	\$2,332	\$2,916	\$584	\$2,332	\$2,916	\$584
Office Supplies	\$4,000	\$78	\$333	\$255	\$78	\$333	\$255
Operating Supplies	\$5,000	\$442	\$417	(\$25)	\$442	\$417	(\$25)
Dues, Licenses & Subscriptions	\$8,000	\$180	\$666	\$486	\$180	\$666	\$486
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Training, Education & Employee Relations	\$3,000	\$51	\$250	\$199	\$51	\$250	\$199
Contractual Security	\$3,000	\$482	\$250	(\$232)	\$482	\$250	(\$232)
IT Services	\$3,000	\$0	\$250	\$250	\$0	\$250	\$250
<b>Total Golf Course Expenditures</b>	<b>\$153,900</b>	<b>\$5,667</b>	<b>\$12,820</b>	<b>\$7,153</b>	<b>\$5,667</b>	<b>\$12,820</b>	<b>\$7,153</b>

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$79	(\$16)	\$95	\$79	(\$16)
Equipment Lease	\$1,100	\$100	\$72	(\$28)	\$100	\$72	(\$28)
<b>Total Restaurant Expenditures</b>	<b>\$2,300</b>	<b>\$195</b>	<b>\$151</b>	<b>(\$44)</b>	<b>\$195</b>	<b>\$151</b>	<b>(\$44)</b>

<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$16,087	\$17,574	\$1,487	\$16,087	\$17,574	\$1,487
Administrative Fee	\$19,957	\$1,586	\$1,663	\$77	\$1,586	\$1,663	\$77
FICA Expense	\$16,547	\$1,231	\$1,379	\$148	\$1,231	\$1,379	\$148
Health Insurance	\$707	\$43	\$59	\$16	\$43	\$59	\$16
Workers Compensation	\$4,239	\$439	\$353	(\$86)	\$439	\$353	(\$86)
Unemployment	\$12,786	\$521	\$1,065	\$545	\$521	\$1,065	\$545
Golf Printing	\$2,200	\$0	\$183	\$183	\$0	\$183	\$183
Utilities	\$22,500	\$1,686	\$1,875	\$189	\$1,686	\$1,875	\$189
Repairs	\$250	\$0	\$21	\$21	\$0	\$21	\$21
Pest Control	\$1,200	\$95	\$100	\$5	\$95	\$100	\$5
Supplies	\$10,000	\$1,410	\$833	(\$577)	\$1,410	\$833	(\$577)
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	\$99,000	\$7,683	\$8,250	\$567	\$7,683	\$8,250	\$567
Cart Maintenance	\$4,000	\$251	\$333	\$83	\$251	\$333	\$83
Driving Range	\$10,000	\$32	\$833	\$802	\$32	\$833	\$802
<b>Total Golf Operation Expenditures</b>	<b>\$418,286</b>	<b>\$31,062</b>	<b>\$34,856</b>	<b>\$3,794</b>	<b>\$31,062</b>	<b>\$34,856</b>	<b>\$3,794</b>

<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$6,482	\$6,417	(\$66)	\$6,482	\$6,417	(\$66)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$6,482</b>	<b>\$6,417</b>	<b>(\$66)</b>	<b>\$6,482</b>	<b>\$6,417</b>	<b>(\$66)</b>

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

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

**Vierra East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending October 31, 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	\$0	\$125	\$125
Arbitrage	\$600	\$20	\$50	\$30	\$20	\$50	\$30
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	\$77,000	\$6,127	\$6,417	\$289	\$6,127	\$6,417	\$289
Property Taxes	\$15,000	\$1,250	\$1,250	\$0	\$1,250	\$1,250	\$0
<b>Total Administrative Expenditures</b>	<b>\$156,980</b>	<b>\$12,637</b>	<b>\$13,082</b>	<b>\$444</b>	<b>\$12,637</b>	<b>\$13,082</b>	<b>\$444</b>
<b>Total Revenues</b>	<b>\$1,928,696</b>	<b>\$149,562</b>	<b>\$132,608</b>	<b>\$16,955</b>	<b>\$149,562</b>	<b>\$132,608</b>	<b>\$16,955</b>
<b>Total Expenditures</b>	<b>\$1,893,302</b>	<b>\$131,958</b>	<b>\$157,728</b>	<b>\$25,770</b>	<b>\$131,958</b>	<b>\$157,728</b>	<b>\$25,770</b>
<b>Operating Income (Loss)</b>	<b>\$35,394</b>	<b>\$17,604</b>	<b>(\$25,121)</b>	<b>\$42,725</b>	<b>\$17,604</b>	<b>(\$25,121)</b>	<b>\$42,725</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	(\$0)	\$46,688	\$46,688	(\$0)
Interest Income	\$1,000	\$1	\$83	(\$82)	\$1	\$83	(\$82)
Gain on Sale of Asset	\$0	\$45	\$0	\$45	\$45	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	(\$31,219)	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$11,702)	(\$11,702)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$35,417)	(\$35,417)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$35,394)</b>	<b>(\$385)</b>	<b>(\$348)</b>	<b>(\$37)</b>	<b>(\$385)</b>	<b>(\$348)</b>	<b>(\$37)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$17,219</b>	<b>(\$25,469)</b>	<b>\$42,688</b>	<b>\$17,219</b>	<b>(\$25,469)</b>	<b>\$42,688</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	----	----	----	<b>(\$1,444,594)</b>	----	----
<b>Ending Net Assets</b>	<b>\$0</b>	----	----	----	<b>(\$1,427,375)</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	\$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>

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,678
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$467
Annual Audit	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275
Collection Agent	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208
Management Fees	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,370
Postage	\$364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364
Printing & Binding	\$206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206
Insurance- Liability	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$608
Legal Advertising	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296
Other Current Charges	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78
Office Supplies	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
Dues & Licenses	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Information Technology	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
<b>Total Administrative</b>	<b>\$13,953</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>\$13,953</b>

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Operating Expenditures</i>													
Salaries	\$11,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,153
Administration Fee	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$556
FICA Expense	\$382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$382
Health Insurance	\$1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,281
Workers Compensation	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$305
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$462
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating</b>	<b>\$14,139</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>\$14,139</b>



Vera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$17,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,100
Environmental Services	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123
Water Management System	\$7,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,887
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$25,110</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>\$25,110</b>

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,364
Administrative Fees	\$288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288
FICA	\$780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$780
Health Insurance	\$1,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,452
Workers Compensation	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
Unemployment	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21
Telephone	\$633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$633
Utilities	\$506	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$506
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance- Property	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Repairs	\$3,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,081
Fuel	\$1,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,442
Park Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215
Refuse	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$480
Office Supplies	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
Uniforms	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Fire Alarm System	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
Rain Bird Pump System	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,298
<b>Total Grounds Maintenance</b>	<b>\$23,190</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>\$23,190</b>
<b>Total Expenditures</b>	<b>\$76,391</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>\$76,391</b>
<b>Operating Income (Loss)</b>	<b>(\$71,701)</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>(\$71,701)</b>

<i>Non Operating Revenues/Expenditures</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non Operating Revenues/Expenditures</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>\$0</b>	<b>\$0</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$71,701)</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>(\$71,701)</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	3,263	0	0	0	0	0	0	0	0	0	0	0	3,263
Member Rounds	701	0	0	0	0	0	0	0	0	0	0	0	580
Comp Rounds	237	0	0	0	0	0	0	0	0	0	0	0	1,281
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	237
GolfNow	285	0	0	0	0	0	0	0	0	0	0	0	-
<i>Revenue per Round</i>													
Paid Rounds	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33

**Revenues:**

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

**Golf Course Expenditures:**

Other Contractual Services	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$709.63
Telephone/Internet	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106.00
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Utilities	\$1,217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,216.95
Repairs & Maintenance	\$419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$419.23
Advertising	(\$350)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$350.00)
Bank Charges	\$2,332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,331.91
Office Supplies	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77.86
Operating Supplies	\$442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441.78
Dues, Licenses & Subscriptions	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180.00
Drug Testing - All Departments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Training, Education & Employee Relations	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51.30
Contractual Security	\$482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$482.12
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
<b>Total Golf Course Expenditures</b>	<b>\$5,667</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>\$0</b>	<b>\$5,667</b>

**Restaurant Expenditures:**

Pest Control	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95
Equipment Lease	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
<b>Total Restaurant Expenditures</b>	<b>\$195</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>\$0</b>	<b>\$195</b>

Verera East Golf Course  
Month to Month

**Golf Operations:**

Salaries	\$16,087
Administrative Fee	\$1,586
FICA Expense	\$1,231
Health Insurance	\$43
Workers Compensation	\$439
Unemployment	\$521
Golf Printing	\$0
Utilities	\$1,686
Repairs	\$0
Pest Control	\$95
Supplies	\$1,410
Uniforms	\$0
Training, Education & Employee Relations	\$0
Fuel	\$0
Cart Lease	\$7,683
Cart Maintenance	\$251
Driving Range	\$32

**Total Golf Operation Expenditures**

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

**Merchandise Sales:**

Cost of Goods Sold

\$6,482

**Total Merchandise Sales**

Cost of Goods Sold	\$6,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,482.22
<b>Total Merchandise Sales</b>	<b>\$6,482</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>\$6,482</b>

**Golf Course Maintenance:**

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

**Total Golf Course Maintenance**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Salaries	\$32,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,200
Administrative Fees	\$852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$852
FICA Expense	\$2,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,400
Employee Insurance	\$6,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,053
Workers Compensation	\$877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$877
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Fire Alarm System	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
Utilities/Water	\$2,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,072
Repairs	\$4,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,341
Fuel & Oil	\$2,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,720
Pest Control	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
Irrigation/Drainage	\$1,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,150
Sand and Topsoil	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$321
Flower/Mulch	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296
Fertilizer	\$7,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,254
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$743
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lanitorial Supplies	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$592
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$12,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,688
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$75,915</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>\$75,915</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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$342
Annual Audit	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Insurance	\$6,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,127
Property Taxes	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
<b>Total Administrative Expenditures</b>	<b>\$12,637</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>\$12,637</b>
<b>Total Revenues</b>	<b>\$149,562</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>\$149,562</b>
<b>Total Expenditures</b>	<b>\$131,958</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>\$131,958</b>
<b>Operating Income (Loss)</b>	<b>\$17,604</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>\$17,604</b>
<i>Non Operating Revenues/Expenditures:</i>													
Special Assessments - Debt Service	\$46,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,688
Interest Income	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Gain on Sale of Asset	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$11,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$11,702)
Principal Expense	(\$35,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$35,417)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$385)</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>(\$385)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$17,219</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>\$17,219</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	\$9,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,238
<b>Total Revenues</b>	<b>\$9,238</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>\$9,238</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,482
<b>Total Expenditures</b>	<b>\$6,482</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>\$6,482</b>
<b>Operating Income (Loss)</b>	<b>\$2,756</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>\$2,756</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:	\$280,150
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
<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:	\$234,594
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 10/31/19	Actuals 10/31/20	Variance	Year to Date 10/31/19	Year to Date 10/31/20	Variance
<i>Revenues:</i>						
Greens Fees	\$ 79,719	\$ 107,375	\$ 27,657	\$ 79,719	\$ 107,375	\$ 27,657
Gift Cards - Sales	\$ 294	\$ 458	\$ 165	\$ 294	\$ 458	\$ 165
Gift Cards - Usage	\$ (179)	\$ (803)	\$ (624)	\$ (179)	\$ (803)	\$ (624)
Season Advance/Trail Fees	\$ 15,718	\$ 18,051	\$ 2,332	\$ 15,718	\$ 18,051	\$ 2,332
Associate Memberships	\$ 2,765	\$ 3,950	\$ 1,185	\$ 2,765	\$ 3,950	\$ 1,185
Driving Range	\$ 3,577	\$ 5,963	\$ 2,386	\$ 3,577	\$ 5,963	\$ 2,386
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 175	\$ 175	\$ -
Merchandise Sales	\$ 6,479	\$ 9,238	\$ 2,759	\$ 6,479	\$ 9,238	\$ 2,759
Restaurant	\$ 1,237	\$ 769	\$ (468)	\$ 1,237	\$ 769	\$ (468)
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 1,877	\$ 1,519	\$ (358)
Miscellaneous Income	\$ 1,201	\$ 2,867	\$ 1,665	\$ 1,201	\$ 2,867	\$ 1,665
<b>Total Revenues</b>	<b>\$ 112,863</b>	<b>\$ 149,562</b>	<b>\$ 36,700</b>	<b>\$ 112,863</b>	<b>\$ 149,562</b>	<b>\$ 36,700</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 11,279	\$ 5,667	\$ 5,612	\$ 11,279	\$ 5,667	\$ 5,612
Restaurant	\$ 193	\$ 195	\$ (2)	\$ 193	\$ 195	\$ (2)
Golf Operations	\$ 29,381	\$ 31,062	\$ (1,681)	\$ 29,381	\$ 31,062	\$ (1,681)
Merchandise Sales	\$ 806	\$ 6,482	\$ (5,676)	\$ 806	\$ 6,482	\$ (5,676)
Golf Course Maintenance	\$ 65,619	\$ 75,915	\$ (10,296)	\$ 65,619	\$ 75,915	\$ (10,296)
Administrative	\$ 10,791	\$ 12,637	\$ (1,847)	\$ 10,791	\$ 12,637	\$ (1,847)
<b>Total Expenditures</b>	<b>\$ 118,069</b>	<b>\$ 131,958</b>	<b>\$ (13,890)</b>	<b>\$ 118,069</b>	<b>\$ 131,958</b>	<b>\$ (13,890)</b>
<b>Operating Income/(Loss)</b>	<b>\$ (5,206)</b>	<b>\$ 17,604</b>	<b>\$ 22,810</b>	<b>\$ (5,206)</b>	<b>\$ 17,604</b>	<b>\$ 22,810</b>

## Viera East Cash Flow Analysis FY 2021

	Actuals												Projections													
	October	November	December	January	February	March	April	May	June	July	August	September	Totals	November	December	January	February	March	April	May	June	July	August	September	Totals	
<b>Startina Funds</b>																										
Carry Forward	\$ 89,060																									
<b>Revenues</b>																										
Golf Course	\$ 149,562	\$ 126,846	\$ 129,329	\$ 148,243	\$ 185,306	\$ 218,166	\$ 249,879	\$ 198,106	\$ 162,953	\$ 150,727	\$ 123,980	\$ 137,162	\$ 1,980,260	\$ 125,534	\$ 127,991	\$ 146,707	\$ 183,382	\$ 215,898	\$ 247,279	\$ 196,048	\$ 161,263	\$ 149,165	\$ 122,698	\$ 135,742	\$ 1,960,500	
Course Operators	\$ 148,793	\$ 131,764	\$ 131,764	\$ 148,793	\$ 185,306	\$ 218,166	\$ 249,879	\$ 198,106	\$ 162,953	\$ 150,727	\$ 123,980	\$ 137,162	\$ 1,980,260	\$ 148,793	\$ 148,793	\$ 148,793	\$ 148,793	\$ 148,793	\$ 148,793	\$ 148,793	\$ 148,793	\$ 148,793	\$ 148,793	\$ 148,793	\$ 1,980,260	
Restaurant	\$ 769	\$ 1,312	\$ 1,338	\$ 1,536	\$ 1,924	\$ 2,268	\$ 2,600	\$ 2,058	\$ 1,690	\$ 1,562	\$ 1,282	\$ 1,420	\$ 19,759	\$ 1,312	\$ 1,338	\$ 1,536	\$ 1,924	\$ 2,268	\$ 2,600	\$ 2,058	\$ 1,690	\$ 1,562	\$ 1,282	\$ 1,420	\$ 19,759	
<b>Total All Cash</b>	\$ 238,622	\$ 233,510	\$ 202,509	\$ 190,419	\$ 215,370	\$ 273,135	\$ 362,574	\$ 400,202	\$ 402,740	\$ 393,218	\$ 356,824	\$ 333,644	\$ 1,980,260	\$ 233,510	\$ 202,509	\$ 190,419	\$ 215,370	\$ 273,135	\$ 362,574	\$ 400,202	\$ 402,740	\$ 393,218	\$ 356,824	\$ 333,644	\$ 1,980,260	
<b>Expenses</b>																										
Golf Course	\$ 131,958	\$ 160,330	\$ 160,333	\$ 160,356	\$ 160,400	\$ 160,440	\$ 160,478	\$ 160,416	\$ 160,248	\$ 160,374	\$ 160,342	\$ 160,358	\$ 1,896,033	\$ 160,330	\$ 160,333	\$ 160,356	\$ 160,400	\$ 160,440	\$ 160,478	\$ 160,416	\$ 160,248	\$ 160,374	\$ 160,342	\$ 160,358	\$ 1,896,033	
Course Operators	\$ 131,764	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,054	\$ 160,194	\$ 160,194	\$ 160,194	\$ 1,893,655	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,054	\$ 160,194	\$ 160,194	\$ 160,194	\$ 1,893,655	
Restaurant	\$ 195	\$ 151	\$ 154	\$ 177	\$ 221	\$ 261	\$ 299	\$ 237	\$ 194	\$ 180	\$ 147	\$ 163	\$ 2,379	\$ 151	\$ 154	\$ 177	\$ 221	\$ 261	\$ 299	\$ 237	\$ 194	\$ 180	\$ 147	\$ 163	\$ 2,379	
<b>Cash Less Expenses</b>	\$ 106,664	\$ 73,180	\$ 42,176	\$ 30,064	\$ 54,969	\$ 112,695	\$ 202,096	\$ 239,786	\$ 242,491	\$ 232,844	\$ 196,482	\$ 173,287	\$ 84,227	\$ 73,180	\$ 42,176	\$ 30,064	\$ 54,969	\$ 112,695	\$ 202,096	\$ 239,786	\$ 242,491	\$ 232,844	\$ 196,482	\$ 173,287	\$ 84,227	

Projected Revenues FY 2021      \$ 1,980,260  
 Projected Expenses FY 2021      \$ 1,896,033  
 Projected Surplus/(Deficit) FY 2021      \$ 84,227



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

**PY - PREVIOUS YEAR**

<b>Rounds of Golf</b>	<b>Monthly</b>		<b>Year to Date</b>	
<b>Paid Rounds</b>				
Rounds of Golf- Associate Member	548	12%	548	12%
Rounds of Golf- CDD Resident	715	16%	715	16%
Rounds of Golf- Public	1,566	35%	1,566	35%
Rounds of Golf- GolfNow / EZ Links	469	10%	469	10%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(35)	-1%	(35)	-1%
<b>Total Paid Rounds</b>	<b>3,263</b>		<b>3,263</b>	
<b>Member Rounds</b>				
Rounds of Golf- Members	701	16%	701	16%
<b>Total Member Rounds</b>	<b>701</b>		<b>701</b>	
<b>Comp Rounds</b>				
Rounds of Golf- Staff/Comp	175	4%	175	4%
Rounds of Golf- Other Comp	62	1%	62	1%
<b>Total Comp Rounds</b>	<b>237</b>		<b>237</b>	
<b>Rounds of golf - GolfNow/EZ Links</b>	<b>285</b>	<b>6%</b>	<b>285</b>	<b>6%</b>
<b>TOTAL ROUNDS OF GOLF</b>	<b>4,486</b>	<b>100%</b>	<b>4,486</b>	<b>100%</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>
488	488	60	60
741	741	(26)	(26)
1,447	1,447	119	119
89	89	380	380
0	0	0	0
0	0	0	0
(84)	(84)	49	49
<b>2,681</b>	<b>2,681</b>	<b>582</b>	<b>582</b>
573	573	128	128
<b>573</b>	<b>573</b>	<b>128</b>	<b>128</b>
137	137	38	38
56	56	6	6
<b>193</b>	<b>193</b>	<b>44</b>	<b>44</b>
173	173	112	112
<b>3,620</b>	<b>3,620</b>	<b>866</b>	<b>866</b>

<b>Revenues</b>	<b>Monthly</b>		<b>Year to Date</b>	
<b>Greens Fee Revenue</b>				
Rounds of Golf- Associate Member	\$20,332	19%	\$20,332	19%
Rounds of Golf- CDD Resident	\$20,322	19%	\$20,322	19%
Rounds of Golf- Public	\$52,127	48%	\$52,127	48%
Rounds of Golf- GolfNow / EZ Links	\$17,293	16%	\$17,293	16%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,009)	-1%	(\$1,009)	-1%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$109,065</b>	<b>100%</b>	<b>\$109,065</b>	<b>100%</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>
\$17,420	\$17,420	\$2,912	\$2,912
\$22,862	\$22,862	(\$2,540)	(\$2,540)
\$38,327	\$38,327	\$13,800	\$13,800
\$3,105	\$3,105	\$14,188	\$14,188
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$1,621)	(\$1,621)	\$612	\$612
<b>\$80,093</b>	<b>\$80,093</b>	<b>\$28,972</b>	<b>\$28,972</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	\$37.10		\$37.10	
Rounds of Golf- CDD Resident	\$28.42		\$28.42	
Rounds of Golf- Public	\$33.29		\$33.29	
Rounds of Golf- GolfNow / EZ Links	\$36.87		\$36.87	
Rounds of Golf- Tournaments	#DIV/0!		#DIV/0!	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$28.83		\$28.83	
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$33.42</b>		<b>\$33.42</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>
\$35.70	\$35.70	\$1.41	\$1.41
\$30.85	\$30.85	(\$2.43)	(\$2.43)
\$26.49	\$26.49	\$6.80	\$6.80
\$34.89	\$34.89	\$1.98	\$1.98
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$19.30	\$19.30	\$9.53	\$9.53
<b>\$29.87</b>	<b>\$29.87</b>	<b>\$3.55</b>	<b>\$3.55</b>

<b>Membership Revenue</b>	<b>Monthly</b>	<b>Year to Date</b>
Average \$ per round of Golf	\$25.75	\$25.75

<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>
\$15,718	\$15,718	\$2,332	\$2,332
\$27.43	\$27.43	(\$1.68)	(\$1.68)

Project Fund	Estimated Original Costs	Changes	Projected Revised Costs	Approved Costs	Remaining	Spent	Status/Estimation
Irrigation System	\$2,080,000		\$2,080,000	\$74,200	\$2,005,800	\$0	Authorization 2021-1 Engineer Approved
Bunker Renovation & Liners	\$1,090,000		\$1,090,000	\$0	\$1,090,000	\$0	
Bulkheads	\$375,000	\$341,922	\$716,922	\$716,922	\$0	\$111,500	Req #5 for Engineering, Req #11 for
Tee Box Renovation	\$150,000		\$150,000		\$150,000	\$0	
Cart Path Extensions	\$175,000		\$175,000		\$175,000	\$0	
Regrass Fairways and Slopes	\$125,000		\$125,000	\$7,862	\$117,138	\$7,862	Hole #2 Approved - \$7,862.40 - Req 6
Maintenance Building Repairs	\$40,000		\$40,000		\$40,000	\$0	
Driving Range Tee	\$20,000		\$20,000		\$20,000	\$0	
Golf Course Lake - Banks	\$150,000		\$150,000		\$150,000	\$0	
#7 Green	\$65,000		\$65,000		\$65,000	\$0	
Pump Station Filter	\$35,000		\$35,000		\$35,000	\$0	
Culvert Repair #7 - Butterfly Valve	\$37,500		\$37,500		\$37,500	\$0	
Clubhouse	\$580,000	-\$341,922	\$238,078		\$238,078	\$0	
Woodside Park Restrooms	\$25,000		\$25,000		\$25,000	\$0	
Dog Park	\$55,000		\$55,000		\$55,000	\$0	
Woodside Park Playground	\$45,000		\$45,000	\$33,518	\$11,483	\$14,918	Req 14
Sidewalk Repair	\$75,000		\$75,000	\$9,000	\$66,000	\$9,000	Req 13
Pavillion	\$95,000		\$95,000	\$85,000	\$10,000	\$0	Approved Initial Plan
Maintenance Equipment	\$337,000		\$337,000	\$236,187	\$100,813	\$236,187	Req 4, 7-10, 12
Lost Revenue	\$287,395		\$287,395		\$287,395	\$0	
Contingency	\$180,690		\$180,690		\$180,690	\$0	
	\$6,022,585	\$0	\$6,022,585	\$1,162,689	\$4,859,896	\$379,467	