



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**September 30, 2021**



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

Combined Balance Sheet  
September 30, 2021

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	\$285,278	\$119,140	---	---	\$550,286	\$954,704
Accounts Receivable	---	---	---	---	\$1,055	\$1,055
Due From Golf Course	\$6,190	---	---	---	---	\$6,190
Due From General Fund	---	---	\$24,831	---	\$51,933	\$76,763
Due From Capital Reserve	\$209	---	---	---	---	\$209
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$3,097	\$3,097
Due from Capital Projects	---	\$15,305	---	---	\$1,031	\$16,335
Inventory - Pro Shop	---	---	---	---	\$37,987	\$37,987
<i>Investments:</i>						
State Board	---	\$121,687	---	---	---	\$121,687
Benefit Assessment- Series 2012	---	---	---	---	\$4,118	\$4,118
Reserve - Series 2012	---	---	---	---	\$7	\$7
Bond Service- Series 2012	---	---	---	---	\$280,133	\$280,133
Bond Service- Series 2006	---	---	\$467,424	---	---	\$467,424
Reserve- Series 2020	---	---	\$234,604	---	---	\$234,604
Temporary Interest Series 2020	---	---	\$270,942	---	---	\$270,942
Project- Series 2020	---	---	---	\$4,862,790	---	\$4,862,790
Improvements (Net of Depreciation)	---	---	---	---	\$1,130,855	\$1,130,855
Prepaid Expenses- Debt	---	---	---	---	\$0	\$0
Prepaid Expenses- Operations	\$13,737	---	---	---	\$121,946	\$135,683
<b>Total Assets</b>	<b>\$316,445</b>	<b>\$256,132</b>	<b>\$997,802</b>	<b>\$4,862,790</b>	<b>\$2,205,369</b>	<b>\$8,638,537</b>
<i>Liabilities</i>						
Accounts Payable	\$39,388	---	---	---	\$20,777	\$60,165
Accrued Expenses	\$933	---	---	---	\$10,811	\$11,744
Deferred Revenue- Season Advance	---	---	---	---	\$37,737	\$37,737
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	\$209	\$11,030	---	\$6,190	\$17,430
Accrued Interest Payable	---	---	---	---	\$65,352	\$65,352
Sales Tax Payable	---	---	---	---	\$413	\$413
Event Deposits	---	---	---	---	\$278	\$278
Due to Golf Course	\$51,933	---	\$22,922	---	---	\$74,855
Due to Debt Service	\$24,831	---	---	---	---	\$24,831
Due to Capital Reserve	---	---	---	\$15,305	---	\$15,305
Bonds Payable - Series 2012	---	---	---	---	\$2,895,000	\$2,895,000
Bond Discount	---	---	---	---	(\$15,817)	(\$15,817)
Deferred Loss	---	---	---	---	(\$159,029)	(\$159,029)
<i>Fund Equity</i>						
Net Assets	---	---	---	---	(\$658,342)	(\$658,342)
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$13,737	---	---	---	---	\$13,737
Unassigned	\$9,623	---	---	---	---	\$9,623
Assigned- Capital Reserve Fund	---	\$255,922	---	---	---	\$255,922
Restricted for Capital Projects	---	---	---	\$4,847,485	---	\$4,847,485
Restricted for Debt Service	---	---	\$963,849	---	---	\$963,849
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$316,445</b>	<b>\$256,132</b>	<b>\$997,802</b>	<b>\$4,862,790</b>	<b>\$2,205,369</b>	<b>\$8,638,537</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$56,280	\$56,280	\$1
Donations for Park Material	\$0	\$0	\$3,000	\$3,000
Interest Income	\$100	\$100	\$4	(\$96)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$864,536</b>	<b>\$867,441</b>	<b>\$2,905</b>

*Administrative Expenditures*

Supervisors Fees	\$30,496	\$30,496	\$31,550	(\$1,054)
Engineering Fees	\$5,000	\$5,000	\$2,438	\$2,563
Attorney's Fees	\$5,000	\$5,000	\$20,276	(\$15,276)
Dissemination	\$1,000	\$1,000	\$1,000	\$0
Trustee Fees	\$5,600	\$5,600	\$10,641	(\$5,041)
Annual Audit	\$6,500	\$6,500	\$5,750	\$750
Collection Agent	\$2,500	\$2,500	\$2,500	\$0
Management Fees	\$100,440	\$100,440	\$100,440	\$0
Postage	\$1,500	\$1,500	\$2,093	(\$593)
Printing & Binding	\$2,500	\$2,500	\$1,424	\$1,077
Insurance- Liability	\$7,475	\$7,475	\$8,517	(\$1,042)
Legal Advertising	\$1,500	\$1,500	\$2,037	(\$537)
Other Current Charges	\$1,500	\$1,500	\$695	\$805
Office Supplies	\$1,500	\$1,500	\$1,202	\$298
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$3,400	\$3,400	\$3,400	\$0
<b>Total Administrative</b>	<b>\$176,086</b>	<b>\$176,086</b>	<b>\$194,135</b>	<b>(\$18,049)</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$149,299	\$149,299	\$144,820	\$4,479
Administrative Fee	\$1,659	\$1,659	\$1,909	(\$250)
FICA Expense	\$11,421	\$11,421	\$9,373	\$2,048
Employee Insurance	\$16,914	\$16,914	\$17,814	(\$900)
Workers Compensation	\$2,926	\$2,926	\$3,522	(\$596)
Unemployment	\$853	\$853	\$992	(\$139)
Other Contractual	\$7,500	\$7,500	\$9,762	(\$2,262)
Training	\$500	\$500	\$0	\$500
Uniforms	\$500	\$500	\$0	\$500
<b>Total Operating</b>	<b>\$191,572</b>	<b>\$191,572</b>	<b>\$188,193</b>	<b>\$3,379</b>
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$14,000	\$9,827	\$4,173
Lake Bank Restoration	\$60,000	\$60,000	\$57,000	\$3,000
Environmental Services	\$20,000	\$20,000	\$15,126	\$4,874
Water Management System	\$99,000	\$99,000	\$106,751	(\$7,751)
Control Burns	\$15,000	\$15,000	\$6,922	\$8,078
Contingencies	\$2,000	\$2,000	\$0	\$2,000
Fire Line Maintenance	\$3,000	\$3,000	\$800	\$2,200
Basin Repair	\$4,000	\$4,000	\$0	\$4,000
<b>Total Maintenance</b>	<b>\$217,000</b>	<b>\$217,000</b>	<b>\$196,426</b>	<b>\$20,574</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$140,787	\$129,923	\$10,864
Administrative Fees	\$3,684	\$3,684	\$3,060	\$624
FICA	\$10,770	\$10,770	\$9,556	\$1,214
Health Insurance	\$18,818	\$18,818	\$17,427	\$1,391
Workers Compensation	\$2,759	\$2,759	\$3,133	(\$374)
Unemployment	\$2,120	\$2,120	\$1,745	\$375
Telephone	\$6,250	\$6,250	\$6,910	(\$660)
Utilities	\$5,500	\$5,500	\$6,715	(\$1,215)
Property Appraiser	\$1,990	\$1,990	\$1,989	\$2
Insurance	\$1,663	\$1,663	\$1,499	\$164
Repairs	\$15,000	\$15,000	\$18,528	(\$3,528)
Fuel	\$10,000	\$10,000	\$14,508	(\$4,508)
Park Maintenance	\$2,500	\$2,500	\$4,447	(\$1,947)
Sidewalk Maintenance	\$5,000	\$5,000	\$0	\$5,000
Chemicals	\$4,000	\$4,000	\$2,304	\$1,696
Contingencies	\$4,000	\$4,000	\$6,827	(\$2,827)
Refuse	\$6,000	\$6,000	\$4,560	\$1,440
Office Supplies	\$750	\$750	\$765	(\$15)
Uniforms	\$3,000	\$3,000	\$2,519	\$481
Fire Alarm System	\$6,500	\$6,500	\$7,315	(\$815)
Rain Bird Pump System	\$27,576	\$27,576	\$28,501	(\$925)
Park Materials	\$0	\$0	\$3,221	(\$3,221)
<b>Total Grounds Maintenance</b>	<b>\$278,667</b>	<b>\$278,667</b>	<b>\$275,449</b>	<b>\$3,218</b>
<b>Total Expenditures</b>	<b>\$863,325</b>	<b>\$863,325</b>	<b>\$854,203</b>	<b>\$9,123</b>
<b>Operating Income (Loss)</b>	<b>\$1,211</b>	<b>\$1,211</b>	<b>\$13,238</b>	<b>\$12,027</b>
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,211)	(\$1,211)	(\$1,211)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$1,211)</b>	<b>(\$1,211)</b>	<b>(\$1,211)</b>	<b>\$0</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$12,027</b>	<b>\$12,028</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$187,333</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$199,360</b>	

# Viera East

## Community Development District

Capital Reserve Fund  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
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Revenues

Interest Income	\$2,500	\$2,500	\$136	(\$2,364)
Reserve Funding - Transfer In (General)	\$1,211	\$1,211	\$1,211	\$0
Reserve Funding - Transfer In (Golf)	\$31,219	\$31,219	\$31,219	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0

<b>Total Revenues</b>	<b>\$34,930</b>	<b>\$34,930</b>	<b>\$32,566</b>	<b>(\$2,364)</b>
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Expenditures

Capital Outlay	\$100,000	\$100,000	\$75,621	\$24,379
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>\$75,621</b>	<b>\$49,379</b>
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<b>Excess Revenues/(Expenditures)</b>	<b>(\$90,070)</b>		<b>(\$43,055)</b>	
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<b>Beginning Fund Balance</b>	<b>\$229,102</b>		<b>\$298,978</b>	
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<b>Ending Fund Balance</b>	<b>\$139,032</b>		<b>\$255,922</b>	
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# Viera East Community Development District

Capital Reserve Fund

Capital Outlay Check Register Detail

For Period Ending September 30, 2021

Check Date	Vendor	Detail	Amount
<b><u>Capital Outlay</u></b>			
<i>FY2021</i>			
2/18/21	Payne Restaurant Equipment	Machine & Dispenser	\$ 6,995.00
1/29/21	Amazon	Outdoor Convex Mirror	\$ 693.94
2/2/21	Amazon	WP Reflective Tape	\$ 71.98
2/2/21	Global Industrial	Post Guard Remove Bollard	\$ 3,624.59
3/4/21	Lowe's	Posts for Mirror	\$ 209.30
3/25/21	Laceys Lock Services	Bollard Project	\$ 288.50
3/29/21	Landscape Depot	Playground Project	\$ 4,853.14
4/1/21	Rob Dale	Playground Caution Signs	\$ 47.60
2/26/21	Gary Yeomans Palms Bay	Ford Truck	\$ 51,797.85
3/29/21	Regions Bank	Vision Metalizers	\$ 428.64
4/1/21	Lowe's	Bollard Project	\$ 193.24
4/8/21	ABC Concrete Cutting Inc	Bollard Project	\$ 1,292.65
5/19/21	Uline	Message Ctr Sign	\$ 750.00
5/19/21	Amazon	Playground Supplies	\$ 169.85
7/1/21	Change of Greenery	Planting Litoral Shelf	\$ 1,405.00
8/31/21	Pedro Lopez	Bond Deposit	\$ 1,000.00
9/16/21	Pedro Lopez	Restroom Repairs	\$ 1,800.00
<b>Total</b>			<b><u><u>\$ 75,621.28</u></u></b>



# Viera East

## Community Development District

Debt Service Fund Series 2006  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
<b>Revenues</b>				
Special Assessments	\$2,376,297	\$2,376,297	\$2,376,297	\$0
Interest Income	\$1,500	\$1,500	\$55	(\$1,445)
<b>Total Revenues</b>	<b>\$2,377,797</b>	<b>\$2,377,797</b>	<b>\$2,376,352</b>	<b>(\$1,445)</b>
<b>Expenditures</b>				
<b>Series 2006</b>				
Interest-11/1	\$126,644	\$126,644	\$126,644	\$0
Interest-5/1	\$126,644	\$126,644	\$126,644	\$0
Principal-5/1	\$2,140,000	\$2,140,000	\$2,140,000	\$0
<b>Total Expenditures</b>	<b>\$2,393,288</b>	<b>\$2,393,288</b>	<b>\$2,393,288</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$15,491)</b>		<b>(\$16,936)</b>	
<b>Beginning Fund Balance</b>	<b>\$522,357</b>		<b>\$475,238</b>	
<b>Ending Fund Balance</b>	<b>\$506,866</b>		<b>\$458,302</b>	

# Viera East

## Community Development District

Debt Service Fund Series 2020  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$1,000	\$29	(\$971)
<b>Total Revenues</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$29</b>	<b>(\$971)</b>
<u>Expenditures</u>				
<u>Series 2020</u>				
Interest-11/1	\$52,679	\$52,679	\$52,679	\$0
Interest-5/1	\$90,308	\$90,308	\$90,308	\$0
<b>Total Expenditures</b>	<b>\$142,987</b>	<b>\$142,987</b>	<b>\$142,987</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$141,987)</b>		<b>(\$142,958)</b>	
<b>Beginning Fund Balance</b>	<b>\$648,505</b>		<b>\$648,505</b>	
<b>Ending Fund Balance</b>	<b>\$506,518</b>		<b>\$505,547</b>	

# Viera East

## Community Development District

Capital Projects Fund Series 2020  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2021

	Actual 9/30/21
<u>Revenues</u>	
Interest Income	\$265
<b>Total Revenues</b>	<b>\$265</b>
<u>Expenditures</u>	
Capital Outlay	\$1,242,331
Cost of Issuance	\$0
<b>Total Expenditures</b>	<b>\$1,242,331</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$1,242,066)</b>
<b>Beginning Fund Balance</b>	<b>\$6,089,551</b>
<b>Ending Fund Balance</b>	<b>\$4,847,485</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2021

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,874	1,782	1,092	44,479	35,250	9,229
Member Rounds	10,000	611	505	106	9,251	10,000	(749)
Comp Rounds	3,000	124	152	(28)	2,020	3,000	(980)
EZ Links	3,000	0	152	(152)	-	3,000	(3,000)
GolfNow	2,000	307	101	206	3,445	2,000	1,445
Total Memberships	60	5	-	5	75	60	15
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$33	\$42	(\$9)	\$36	\$40	(\$5)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,426,357	\$93,646	\$74,884	\$18,762	\$1,599,085	\$1,426,357	\$172,728
Gift Cards - Sales	\$25,000	\$138	\$1,313	(\$1,175)	\$10,217	\$25,000	(\$14,783)
Gift Cards - Usage	(\$25,000)	(\$33)	(\$1,313)	\$1,279	(\$18,355)	(\$25,000)	\$6,645
Season Advance/Trail Fees	\$210,000	\$37,364	\$11,025	\$26,339	\$252,869	\$210,000	\$42,869
Associate Memberships	\$42,000	\$1,817	\$2,205	(\$388)	\$40,053	\$42,000	(\$1,947)
Driving Range	\$80,000	\$6,694	\$4,200	\$2,494	\$89,733	\$80,000	\$9,733
Golf Lessons	\$2,100	\$175	\$110	\$65	\$2,100	\$2,100	(\$0)
Merchandise Sales	\$115,000	\$7,626	\$6,038	\$1,589	\$119,537	\$115,000	\$4,537
Restaurant	\$20,000	\$528	\$1,050	(\$522)	\$34,228	\$20,000	\$14,228
Special Assessments - Operations	\$18,239	\$1,519	\$1,521	(\$2)	\$18,232	\$18,239	(\$7)
Miscellaneous Income	\$15,000	\$488	\$1,251	(\$763)	\$6,020	\$15,000	(\$8,980)
<b>Total Revenues</b>	<b>\$1,928,696</b>	<b>\$149,963</b>	<b>\$102,284</b>	<b>\$47,679</b>	<b>\$2,153,719</b>	<b>\$1,928,696</b>	<b>\$225,023</b>
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,328	\$1,251	(\$77)	\$15,971	\$15,000	(\$971)
Telephone/Internet	\$5,500	\$106	\$459	\$353	\$1,394	\$5,500	\$4,106
Postage	\$2,000	\$0	\$167	\$167	\$1,623	\$2,000	\$377
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$1,000	\$1,000
Utilities	\$15,900	\$2,561	\$1,326	(\$1,235)	\$16,791	\$15,900	(\$891)
Repairs & Maintenance	\$8,000	\$5,587	\$667	(\$4,920)	\$19,697	\$8,000	(\$11,697)
Advertising	\$45,000	\$2,936	\$3,753	\$817	\$19,418	\$45,000	\$25,582
Bank Charges	\$35,000	\$3,218	\$2,919	(\$299)	\$46,081	\$35,000	(\$11,081)
Office Supplies	\$4,000	\$472	\$334	(\$138)	\$3,167	\$4,000	\$833
Operating Supplies	\$5,000	\$149	\$417	\$268	\$3,937	\$5,000	\$1,063
Dues, Licenses & Subscriptions	\$8,000	\$345	\$667	\$323	\$9,314	\$8,000	(\$1,314)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$1,070	\$500	(\$570)
Training, Education & Employee Relations	\$3,000	\$146	\$250	\$105	\$1,990	\$3,000	\$1,010
Contractual Security	\$3,000	\$196	\$250	\$54	\$3,985	\$3,000	(\$985)
IT Services	\$3,000	\$855	\$250	(\$605)	\$3,222	\$3,000	(\$222)
<b>Total Golf Course Expenditures</b>	<b>\$153,900</b>	<b>\$17,897</b>	<b>\$12,835</b>	<b>(\$5,062)</b>	<b>\$147,659</b>	<b>\$153,900</b>	<b>\$6,241</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2021

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	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)	\$1,268	\$1,100	(\$168)
Janitorial Services	\$0	\$341	\$0	(\$341)	\$341	\$0	(\$341)
Repairs	\$0	\$1,906	\$0	(\$1,906)	\$1,906	\$0	(\$1,906)
Kitchen Equipment/Supplies	\$0	\$5,093	\$0	(\$5,093)	\$5,093	\$0	(\$5,093)
Paper & Plastic Supplies	\$0	\$676	\$0	(\$676)	\$676	\$0	(\$676)
Operating Supplies	\$0	\$1,838	\$0	(\$1,838)	\$1,838	\$0	(\$1,838)
Food Cost	\$0	\$2,075	\$0	(\$2,075)	\$2,075	\$0	(\$2,075)
Beverage Cost	\$0	\$437	\$0	(\$437)	\$437	\$0	(\$437)
Dues & License	\$0	\$323	\$0	(\$323)	\$323	\$0	(\$323)
<b>Total Restaurant Expenditures</b>	<b>\$2,300</b>	<b>\$12,884</b>	<b>\$116</b>	<b>(\$12,768)</b>	<b>\$15,194</b>	<b>\$2,300</b>	<b>(\$12,894)</b>
<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$15,444	\$17,574	\$2,131	\$200,975	\$210,900	\$9,925
Administrative Fee	\$19,957	\$1,462	\$1,663	\$201	\$16,629	\$19,957	\$3,328
FICA Expense	\$16,547	\$1,164	\$1,379	\$215	\$15,357	\$16,547	\$1,190
Health Insurance	\$707	\$1,213	\$59	(\$1,154)	\$1,561	\$707	(\$854)
Workers Compensation	\$4,239	\$279	\$353	\$74	\$4,865	\$4,239	(\$626)
Unemployment	\$12,786	\$336	\$1,065	\$729	\$7,899	\$12,786	\$4,887
Golf Printing	\$2,200	\$0	\$183	\$183	\$2,414	\$2,200	(\$214)
Utilities	\$22,500	\$3,373	\$1,875	(\$1,498)	\$22,064	\$22,500	\$436
Repairs	\$250	\$0	\$21	\$21	\$387	\$250	(\$137)
Pest Control	\$1,200	\$95	\$100	\$5	\$1,236	\$1,200	(\$36)
Supplies	\$10,000	\$3,094	\$833	(\$2,261)	\$15,281	\$10,000	(\$5,281)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$1,500	\$1,500
Training, Education & Employee Relations	\$2,000	\$200	\$167	(\$33)	\$200	\$2,000	\$1,800
Fuel	\$500	\$0	\$42	\$42	\$0	\$500	\$500
Cart Lease	\$99,000	\$7,169	\$8,250	\$1,081	\$89,529	\$99,000	\$9,471
Cart Maintenance	\$4,000	\$59	\$333	\$274	\$5,153	\$4,000	(\$1,153)
Driving Range	\$10,000	\$0	\$833	\$833	\$2,659	\$10,000	\$7,341
<b>Total Golf Operation Expenditures</b>	<b>\$418,286</b>	<b>\$33,888</b>	<b>\$34,856</b>	<b>\$968</b>	<b>\$386,209</b>	<b>\$418,286</b>	<b>\$32,077</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$3,345	\$6,417	\$3,072	\$78,438	\$77,000	(\$1,438)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$3,345</b>	<b>\$6,417</b>	<b>\$3,072</b>	<b>\$78,438</b>	<b>\$77,000</b>	<b>(\$1,438)</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2021

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$452,632	\$31,893	\$37,719	\$5,826	\$399,991	\$452,632	\$52,641
Administrative Fees	\$11,919	\$594	\$993	\$399	\$9,905	\$11,919	\$2,014
FICA Expense	\$3,756	\$2,386	\$313	(\$2,073)	\$29,518	\$3,756	(\$25,762)
Employee Insurance	\$49,336	\$5,575	\$4,111	(\$1,464)	\$40,038	\$49,336	\$9,298
Workers Compensation	\$11,023	\$572	\$919	\$347	\$9,598	\$11,023	\$1,425
Unemployment	\$8,170	\$71	\$681	\$610	\$6,191	\$8,170	\$1,979
Consulting Fees	\$6,000	\$0	\$500	\$500	\$2,000	\$6,000	\$4,000
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$557	\$4,000	\$3,443
Utilities/Water	\$26,200	\$4,383	\$2,183	(\$2,199)	\$29,906	\$26,200	(\$3,706)
Repairs	\$48,000	\$3,497	\$4,000	\$503	\$42,203	\$48,000	\$5,797
Fuel & Oil	\$40,000	\$4,042	\$3,333	(\$709)	\$30,797	\$40,000	\$9,203
Pest Control	\$1,000	\$99	\$83	(\$15)	\$1,151	\$1,000	(\$151)
Irrigation/Drainage	\$30,000	\$681	\$2,500	\$1,819	\$13,867	\$30,000	\$16,133
Sand and Topsoil	\$26,500	\$990	\$2,208	\$1,219	\$9,017	\$26,500	\$17,483
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$3,222	\$7,000	\$3,778
Fertilizer	\$139,000	\$13,455	\$11,583	(\$1,871)	\$88,073	\$139,000	\$50,927
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$1,681	\$16,500	\$14,819
Trash Removal	\$2,000	\$405	\$167	(\$238)	\$2,854	\$2,000	(\$854)
Contingency	\$6,000	\$0	\$500	\$500	\$2,209	\$6,000	\$3,791
First Aid	\$800	\$0	\$67	\$67	\$660	\$800	\$140
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$1,000	\$1,000
Operating Supplies	\$15,000	\$2,794	\$1,250	(\$1,544)	\$9,286	\$15,000	\$5,714
Training	\$1,000	\$0	\$83	\$83	\$2,428	\$1,000	(\$1,428)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$568	\$1,000	\$432
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$1,000	\$1,000
Uniforms	\$8,500	\$809	\$708	(\$101)	\$7,952	\$8,500	\$548
Equipment Rental	\$2,000	\$33	\$167	\$134	\$230	\$2,000	\$1,770
Equipment Lease	\$165,000	\$23,938	\$13,750	(\$10,188)	\$161,865	\$165,000	\$3,135
Small Tools	\$500	\$0	\$42	\$42	\$0	\$500	\$500
<b>Total Golf Course Maintenance</b>	<b>\$1,084,836</b>	<b>\$96,217</b>	<b>\$90,403</b>	<b>(\$5,814)</b>	<b>\$905,766</b>	<b>\$1,084,836</b>	<b>\$179,070</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending September 30, 2021

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,500	\$1,500
Arbitrage	\$600	\$62	\$50	(\$12)	\$440	\$600	\$160
Dissemination	\$1,000	\$83	\$83	\$0	\$1,000	\$1,000	\$0
Trustee Fees	\$4,100	\$339	\$342	\$2	\$4,431	\$4,100	(\$331)
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,500	\$1,500	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$56,280	\$56,280	\$0
Insurance	\$77,000	\$6,535	\$6,417	(\$118)	\$81,510	\$77,000	(\$4,510)
Property Taxes	\$15,000	\$4,499	\$1,250	(\$3,249)	\$23,041	\$15,000	(\$8,041)
<b>Total Administrative Expenditures</b>	<b>\$156,980</b>	<b>\$16,334</b>	<b>\$13,082</b>	<b>(\$3,252)</b>	<b>\$168,202</b>	<b>\$156,980</b>	<b>(\$11,222)</b>
<b>Total Revenues</b>	<b>\$1,928,696</b>	<b>\$149,963</b>	<b>\$102,284</b>	<b>\$47,679</b>	<b>\$2,153,719</b>	<b>\$1,928,696</b>	<b>\$225,023</b>
<b>Total Expenditures</b>	<b>\$1,893,302</b>	<b>\$180,564</b>	<b>\$157,709</b>	<b>(\$22,855)</b>	<b>\$1,701,469</b>	<b>\$1,893,302</b>	<b>\$191,833</b>
<b>Operating Income (Loss)</b>	<b>\$35,394</b>	<b>(\$30,601)</b>	<b>(\$55,425)</b>	<b>\$24,824</b>	<b>\$452,250</b>	<b>\$35,394</b>	<b>\$416,856</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$70,324	\$46,688	\$23,637	\$583,887	\$560,250	\$23,637
Interest Income	\$1,000	\$1	\$83	(\$82)	\$17	\$1,000	(\$983)
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$45	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	(\$31,219)	(\$5,947)	(\$2,602)	\$3,345	(\$31,219)	(\$31,219)	\$0
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$140,425)	(\$140,425)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$425,000)	(\$425,000)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$35,394)</b>	<b>\$17,260</b>	<b>(\$2,950)</b>	<b>\$26,900</b>	<b>(\$12,696)</b>	<b>(\$35,394)</b>	<b>\$22,698</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>(\$13,341)</b>	<b>(\$58,375)</b>	<b>\$51,724</b>	<b>\$439,555</b>	<b>\$0</b>	<b>\$439,555</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	----	----	----	<b>(\$1,097,897)</b>	----	----
<b>Ending Net Assets</b>	<b>\$0</b>	----	----	----	<b>(\$658,342)</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	\$196,793	\$503,121	\$38,045	\$7,380	\$7,988	\$21,815	\$24,571	\$8,445	\$0	\$0	\$0	\$808,157
Golf Course Administrative Service	\$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
Donations for Park Material	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$3,000
Interest Income	\$0	\$0	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
<b>Total Revenues</b>	<b>\$4,690</b>	<b>\$201,483</b>	<b>\$507,811</b>	<b>\$42,738</b>	<b>\$12,071</b>	<b>\$13,678</b>	<b>\$27,505</b>	<b>\$29,261</b>	<b>\$13,135</b>	<b>\$4,690</b>	<b>\$5,690</b>	<b>\$4,690</b>	<b>\$867,441</b>

*Administrative Expenditures*

Supervisors Fees	\$2,678	\$2,384	\$2,900	\$1,415	\$2,328	\$2,561	\$3,841	\$2,561	\$2,473	\$2,226	\$1,117	\$5,067	\$31,550
Engineering Fees	\$0	\$0	\$475	\$150	\$0	\$615	\$150	\$85	\$340	\$0	\$150	\$473	\$2,438
Attorney's Fees	\$0	\$0	\$1,524	\$0	\$4,785	\$580	\$1,047	\$3,763	\$0	\$0	\$5,258	\$3,320	\$20,276
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$1,040	\$765	\$765	\$765	\$4,041	\$10,641
Annual Audit	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$2,725	\$5,750
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	\$364	\$198	\$138	\$324	\$52	\$585	\$35	\$81	\$311	\$2	\$3	\$0	\$2,093
Printing & Binding	\$206	\$70	\$125	\$50	\$212	\$87	\$121	\$88	\$74	\$70	\$69	\$253	\$1,424
Insurance- Liability	\$608	\$608	\$608	\$1,358	\$608	\$1,075	\$608	\$608	\$608	\$608	\$608	\$608	\$8,517
Legal Advertising	\$296	\$0	\$0	\$271	\$271	\$0	\$532	\$667	\$0	\$0	\$0	\$0	\$2,037
Other Current Charges	\$78	\$29	\$59	\$17	\$17	\$49	\$33	\$39	\$15	\$23	\$200	\$137	\$695
Office Supplies	\$20	\$20	\$20	\$20	\$0	\$12	\$10	\$10	\$10	\$10	\$209	\$860	\$1,202
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>\$13,953</b>	<b>\$13,011</b>	<b>\$15,550</b>	<b>\$13,307</b>	<b>\$17,974</b>	<b>\$15,265</b>	<b>\$16,077</b>	<b>\$18,176</b>	<b>\$13,831</b>	<b>\$12,938</b>	<b>\$17,613</b>	<b>\$26,441</b>	<b>\$194,135</b>

*Operating Expenditures*

Salaries	\$11,153	\$13,540	\$12,302	\$12,301	\$11,077	\$11,947	\$11,129	\$13,551	\$11,933	\$12,349	\$12,363	\$11,176	\$144,820
Administration Fee	\$556	\$157	\$143	\$143	\$129	\$139	\$129	\$148	\$91	\$94	\$94	\$85	\$1,909
FICA Expense	\$382	\$928	\$843	\$845	\$563	\$788	\$808	\$931	\$820	\$848	\$850	\$768	\$9,373
Health Insurance	\$1,281	\$1,281	\$1,281	\$1,359	\$1,319	\$1,319	\$1,319	\$1,402	\$1,299	\$1,283	\$1,369	\$3,301	\$17,814
Workers Compensation	\$305	\$218	\$336	\$336	\$500	\$359	\$304	\$305	\$215	\$222	\$222	\$201	\$3,522
Unemployment	\$0	\$152	\$191	\$374	\$100	\$112	\$63	\$0	\$0	\$0	\$0	\$0	\$992
Other Contractual	\$462	\$1,225	\$903	\$462	\$341	\$462	\$619	\$803	\$843	\$1,121	\$963	\$1,559	\$9,762
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>\$17,501</b>	<b>\$16,000</b>	<b>\$15,820</b>	<b>\$14,030</b>	<b>\$15,126</b>	<b>\$14,371</b>	<b>\$17,139</b>	<b>\$15,200</b>	<b>\$15,917</b>	<b>\$15,861</b>	<b>\$17,089</b>	<b>\$188,193</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	\$9,827	\$9,827
Lake Bank Restoration	\$17,100	\$39,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,000
Environmental Services	\$123	\$310	\$965	\$514	\$387	\$83	\$430	\$0	\$0	\$184	\$805	\$11,325	\$15,126
Water Management System	\$7,887	\$8,087	\$13,107	\$8,087	\$7,833	\$9,341	\$7,887	\$8,486	\$10,278	\$8,582	\$7,887	\$9,287	\$106,751
Control Burns	\$0	\$0	\$0	\$0	\$652	\$2,138	\$0	\$0	\$0	\$0	\$4,131	\$0	\$6,922
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$25,110</b>	<b>\$48,297</b>	<b>\$14,072</b>	<b>\$9,401</b>	<b>\$8,873</b>	<b>\$11,562</b>	<b>\$8,317</b>	<b>\$8,486</b>	<b>\$10,278</b>	<b>\$8,766</b>	<b>\$12,824</b>	<b>\$30,439</b>	<b>\$196,426</b>
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,364	\$12,255	\$11,279	\$11,316	\$9,888	\$10,604	\$9,665	\$12,055	\$10,620	\$10,776	\$11,034	\$10,068	\$129,923
Administrative Fees	\$288	\$409	\$318	\$298	\$241	\$258	\$241	\$277	\$182	\$190	\$189	\$169	\$3,060
FICA	\$780	\$907	\$832	\$829	\$723	\$775	\$723	\$881	\$776	\$787	\$807	\$736	\$9,556
Health Insurance	\$1,452	\$1,428	\$1,265	\$1,344	\$1,404	\$1,357	\$1,380	\$1,391	\$1,350	\$1,071	\$1,276	\$2,709	\$17,427
Workers Compensation	\$283	\$335	\$308	\$309	\$270	\$290	\$264	\$310	\$191	\$194	\$199	\$181	\$3,133
Unemployment	\$21	\$25	\$202	\$650	\$401	\$272	\$64	\$73	\$31	\$5	\$0	\$0	\$1,745
Telephone	\$633	\$544	\$554	\$551	\$563	\$572	\$572	\$579	\$567	\$0	\$1,207	\$577	\$6,910
Utilities	\$506	\$780	\$534	\$536	\$594	\$699	\$523	\$466	\$729	\$430	\$464	\$453	\$6,715
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance- Property	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,499
Repairs	\$3,081	\$837	\$1,593	\$1,696	\$724	\$2,634	\$3,079	\$1,166	\$938	\$458	\$827	\$1,495	\$18,528
Fuel	\$1,442	\$531	\$511	\$158	\$1,837	\$1,064	\$1,026	\$566	\$1,523	\$3,003	\$1,122	\$1,724	\$14,508
Park Maintenance	\$0	\$0	\$480	\$0	\$280	\$0	\$20	\$2,403	\$660	\$258	\$0	\$346	\$4,447
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$759	\$0	\$0	\$0	\$882	\$0	\$283	\$0	\$380	\$2,304
Contingencies	\$215	\$0	\$935	\$3,013	\$592	\$230	(\$230)	\$1,489	\$0	\$0	\$103	\$480	\$6,827
Refuse	\$480	\$240	\$240	\$240	\$960	\$480	\$240	\$480	\$240	\$240	\$240	\$480	\$4,560
Office Supplies	\$512	\$212	\$0	\$0	\$0	\$20	\$0	\$21	\$0	\$0	\$0	\$0	\$765
Uniforms	\$199	\$247	\$245	\$196	\$196	\$245	\$196	\$196	\$146	\$196	\$196	\$259	\$2,519
Fire Alarm System	\$512	\$588	\$512	\$512	\$512	\$512	\$1,611	\$0	\$1,023	\$512	\$512	\$512	\$7,315
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,528	\$2,298	\$2,528	\$2,528	\$28,501
Park Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347	\$0	\$0	\$0	\$874	\$0	\$3,221
<b>Total Grounds Maintenance</b>	<b>\$23,190</b>	<b>\$21,762</b>	<b>\$24,450</b>	<b>\$24,829</b>	<b>\$21,608</b>	<b>\$22,426</b>	<b>\$24,146</b>	<b>\$25,660</b>	<b>\$21,629</b>	<b>\$20,826</b>	<b>\$21,702</b>	<b>\$23,223</b>	<b>\$275,449</b>
<b>Total Expenditures</b>	<b>\$76,391</b>	<b>\$100,571</b>	<b>\$70,072</b>	<b>\$63,356</b>	<b>\$62,484</b>	<b>\$64,378</b>	<b>\$62,911</b>	<b>\$69,461</b>	<b>\$60,939</b>	<b>\$58,447</b>	<b>\$68,000</b>	<b>\$97,192</b>	<b>\$854,203</b>
<b>Operating Income (Loss)</b>	<b>(\$71,701)</b>	<b>\$100,912</b>	<b>\$437,739</b>	<b>(\$20,619)</b>	<b>(\$50,413)</b>	<b>(\$50,701)</b>	<b>(\$35,406)</b>	<b>(\$40,201)</b>	<b>(\$47,804)</b>	<b>(\$53,757)</b>	<b>(\$62,310)</b>	<b>(\$92,502)</b>	<b>\$13,238</b>
<i>Non Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (C	\$0	\$0	\$0	\$0	\$0	(\$202)	(\$202)	(\$115)	(\$115)	(\$115)	(\$231)	(\$230)	(\$1,211)
Reserve Funding- Transfer Out (E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$202)</b>	<b>(\$202)</b>	<b>(\$115)</b>	<b>(\$115)</b>	<b>(\$115)</b>	<b>(\$231)</b>	<b>(\$230)</b>	<b>(\$1,211)</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$71,701)</b>	<b>\$100,912</b>	<b>\$437,739</b>	<b>(\$20,619)</b>	<b>(\$50,413)</b>	<b>(\$50,902)</b>	<b>(\$35,607)</b>	<b>(\$40,316)</b>	<b>(\$47,920)</b>	<b>(\$53,872)</b>	<b>(\$62,541)</b>	<b>(\$92,732)</b>	<b>\$12,027</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	2,946	3,532	3,840	3,564	4,755	4,299	4,325	4,970	3,114	2,997	2,874	44,479
Member Rounds	701	666	816	1,012	836	1,008	854	800	779	625	543	611	9,251
Comp Rounds	237	152	234	239	182	196	143	124	132	125	132	124	2,020
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	285	256	293	313	250	304	264	302	278	315	278	307	3,445
<i>Revenue per Round</i>													
Paid Rounds	\$33	\$37	\$37	\$43	\$45	\$43	\$39	\$31	\$25	\$32	\$35	\$33	\$432
<b>Revenues:</b>													
Greens Fees	\$107,375	\$107,634	\$130,099	\$165,174	\$161,835	\$205,130	\$165,529	\$133,782	\$126,214	\$98,191	\$104,475	\$93,646	\$1,599,085
Gift Cards - Sales	\$458	\$636	\$3,462	\$433	\$398	\$1,059	\$862	\$570	\$706	\$1,128	\$369	\$138	\$10,217
Gift Cards - Usage	(\$803)	(\$482)	(\$2,812)	(\$3,031)	(\$1,817)	(\$2,014)	(\$2,108)	(\$1,899)	(\$1,544)	(\$681)	(\$1,131)	(\$33)	(\$18,355)
Season Advance/Trail Fees	\$18,051	\$20,606	\$22,572	\$21,363	\$21,645	\$21,986	\$18,207	\$13,213	\$22,821	\$17,574	\$17,467	\$37,364	\$252,869
Associate Memberships	\$3,950	\$3,081	\$4,661	\$7,900	\$5,767	\$4,582	\$3,160	\$1,580	\$2,133	\$553	\$869	\$1,817	\$40,053
Driving Range	\$5,963	\$6,015	\$8,358	\$8,857	\$7,544	\$9,812	\$7,463	\$9,384	\$7,869	\$6,657	\$5,117	\$6,694	\$89,733
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$2,100
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$11,826	\$7,406	\$7,626	\$119,537
Restaurant	\$2,359	\$3,141	\$4,837	\$3,029	\$2,377	\$4,154	\$3,225	\$3,423	\$2,319	\$2,373	\$2,463	\$528	\$34,228
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$18,232
Miscellaneous Income	\$2,867	\$145	\$189	\$95	\$105	\$6	\$113	\$3,053	(\$2,346)	\$737	\$568	\$488	\$6,020
<b>Total Revenues</b>	<b>\$151,152</b>	<b>\$152,194</b>	<b>\$183,522</b>	<b>\$214,197</b>	<b>\$208,747</b>	<b>\$258,697</b>	<b>\$210,000</b>	<b>\$175,173</b>	<b>\$170,724</b>	<b>\$140,052</b>	<b>\$139,297</b>	<b>\$149,963</b>	<b>\$2,153,719</b>
<b>Golf Course Expenditures:</b>													
Other Contractual Services	\$710	\$1,035	\$1,035	\$1,635	\$1,847	\$798	\$2,278	\$720	\$1,501	\$1,733	\$1,352	\$1,328	\$15,971
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$228	\$106	\$106	\$1,394
Postage	\$0	\$41	\$1,495	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0	\$1,623
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,217	\$1,288	\$1,201	\$1,262	\$1,262	\$1,151	\$1,322	\$1,734	\$1,053	\$1,298	\$1,441	\$2,561	\$16,791
Repairs & Maintenance	\$419	\$250	\$0	\$1,661	\$2,596	\$1,881	\$554	\$351	\$844	\$2,742	\$2,812	\$5,587	\$19,697
Advertising	(\$350)	\$2,099	\$4,117	\$665	\$1,364	\$894	\$830	\$1,496	\$1,240	\$2,397	\$1,733	\$2,936	\$19,418
Bank Charges	\$2,332	\$3,112	\$3,184	\$3,636	\$4,992	\$4,426	\$5,601	\$5,152	\$3,848	\$3,719	\$2,864	\$3,218	\$46,081
Office Supplies	\$78	\$327	\$115	\$19	\$263	\$315	\$324	\$177	\$362	\$610	\$105	\$472	\$3,167
Operating Supplies	\$442	\$345	\$566	\$822	\$110	\$258	\$289	\$149	\$149	\$428	\$228	\$149	\$3,937
Dues, Licenses & Subscriptions	\$180	\$0	\$293	\$0	\$943	\$1,002	\$793	\$793	\$1,278	\$2,912	\$776	\$345	\$9,314
Drug Testing - All Departments	\$0	\$0	\$49	\$49	\$0	\$97	\$292	\$0	\$0	\$195	\$389	\$0	\$1,070
Training, Education & Employee Relations	\$51	\$381	\$0	\$0	\$675	\$0	\$130	\$100	\$18	\$300	\$189	\$146	\$1,990
Contractual Security	\$482	\$519	\$662	\$197	\$196	\$382	\$382	\$382	\$196	\$196	\$196	\$196	\$3,985
IT Services	\$0	\$435	\$0	\$0	\$0	\$0	\$95	\$1,742	\$95	\$0	\$0	\$855	\$3,222
<b>Total Golf Course Expenditures</b>	<b>\$5,667</b>	<b>\$9,938</b>	<b>\$12,822</b>	<b>\$10,052</b>	<b>\$14,353</b>	<b>\$11,309</b>	<b>\$13,083</b>	<b>\$12,902</b>	<b>\$10,690</b>	<b>\$16,757</b>	<b>\$12,191</b>	<b>\$17,897</b>	<b>\$147,659</b>
<b>Restaurant Expenditures:</b>													
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$95	\$95	\$95	\$1,236
Equipment Lease	\$100	\$147	\$100	\$100	\$99	\$99	\$124	\$99	\$99	\$99	\$101	\$100	\$1,268
Janitorial Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341	\$341
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,906	\$1,906
Kitchen Equipment/Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,093	\$5,093
Paper & Plastic Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$676	\$676
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,838	\$1,838
Food Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,075	\$2,075
Beverage Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437	\$437
Dues & License	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$323	\$323
<b>Total Restaurant Expenditures</b>	<b>\$195</b>	<b>\$242</b>	<b>\$195</b>	<b>\$195</b>	<b>\$194</b>	<b>\$194</b>	<b>\$219</b>	<b>\$290</b>	<b>\$194</b>	<b>\$194</b>	<b>\$196</b>	<b>\$12,884</b>	<b>\$15,194</b>

**Viera East Golf Course  
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b><i>Golf Operations:</i></b>													
Salaries	\$16,087	\$18,232	\$16,814	\$17,038	\$15,326	\$17,461	\$15,775	\$20,568	\$15,745	\$16,244	\$16,240	\$15,444	\$200,975
Administrative Fee	\$1,586	\$1,816	\$1,511	\$1,434	\$1,193	\$1,299	\$1,236	\$1,434	\$1,236	\$1,293	\$1,129	\$1,462	\$16,629
FICA Expense	\$1,231	\$1,395	\$1,286	\$1,304	\$1,172	\$1,336	\$1,207	\$1,573	\$1,204	\$1,243	\$1,242	\$1,164	\$15,357
Health Insurance	\$43	\$43	\$33	\$0	\$33	\$33	\$33	\$43	\$33	\$19	\$35	\$1,213	\$1,561
Workers Compensation	\$439	\$498	\$459	\$465	\$419	\$477	\$431	\$530	\$283	\$292	\$292	\$279	\$4,865
Unemployment	\$521	\$515	\$569	\$1,022	\$920	\$918	\$790	\$974	\$464	\$460	\$410	\$336	\$7,899
Golf Printing	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$1,214	\$0	\$0	\$0	\$2,414
Utilities	\$1,686	\$1,629	\$1,517	\$1,655	\$1,586	\$1,680	\$1,676	\$2,018	\$1,673	\$1,837	\$1,734	\$3,373	\$22,064
Repairs	\$0	\$0	\$0	\$355	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$387
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$95	\$95	\$95	\$1,236
Supplies	\$1,410	\$1,019	\$876	\$1,205	\$719	\$1,318	\$1,255	\$1,127	\$982	\$1,488	\$787	\$3,094	\$15,281
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	\$200	\$200
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$7,683	\$7,179	\$7,776	\$8,573	\$7,971	\$7,033	\$7,555	\$7,169	\$7,179	\$7,169	\$7,072	\$7,169	\$89,529
Cart Maintenance	\$251	\$272	\$1,275	\$604	\$711	\$1,268	\$435	\$121	\$34	\$124	\$0	\$59	\$5,153
Driving Range	\$32	\$0	\$733	\$556	\$227	\$0	\$543	\$0	\$0	\$550	\$18	\$0	\$2,659
<b>Total Golf Operation Expenditures</b>	<b>\$31,062</b>	<b>\$32,692</b>	<b>\$34,144</b>	<b>\$34,307</b>	<b>\$30,372</b>	<b>\$32,920</b>	<b>\$31,031</b>	<b>\$35,747</b>	<b>\$30,176</b>	<b>\$30,814</b>	<b>\$29,056</b>	<b>\$33,888</b>	<b>\$386,209</b>
<b><i>Merchandise Sales:</i></b>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$6,794	\$3,345	\$78,438
<b>Total Merchandise Sales</b>	<b>\$6,482</b>	<b>\$4,241</b>	<b>\$8,630</b>	<b>\$7,219</b>	<b>\$3,007</b>	<b>\$13,366</b>	<b>\$6,058</b>	<b>\$4,689</b>	<b>\$9,239</b>	<b>\$5,367</b>	<b>\$6,794</b>	<b>\$3,345</b>	<b>\$78,438</b>
<b><i>Golf Course Maintenance:</i></b>													
Salaries	\$32,200	\$38,863	\$31,368	\$38,115	\$26,216	\$33,570	\$29,500	\$36,305	\$32,206	\$34,645	\$35,109	\$31,893	\$399,991
Administrative Fees	\$852	\$1,035	\$822	\$1,037	\$815	\$913	\$935	\$906	\$589	\$738	\$669	\$594	\$9,905
FICA Expense	\$2,400	\$2,819	\$2,279	\$2,776	\$1,901	\$2,456	\$2,206	\$2,677	\$2,354	\$2,636	\$2,628	\$2,386	\$29,518
Employee Insurance	\$6,053	\$3,786	\$2,834	\$3,671	\$1,751	\$2,785	\$2,737	\$3,039	\$2,517	\$2,640	\$2,650	\$5,575	\$40,038
Workers Compensation	\$877	\$1,061	\$856	\$1,039	\$714	\$914	\$806	\$931	\$580	\$616	\$632	\$572	\$9,598
Unemployment	\$0	\$0	\$334	\$2,177	\$1,454	\$1,393	\$320	\$191	\$67	\$81	\$101	\$71	\$6,191
Consulting Fees	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Fire Alarm System	\$512	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557
Utilities/Water	\$2,072	\$2,322	\$1,885	\$2,066	\$2,301	\$2,094	\$2,733	\$2,834	\$2,311	\$2,396	\$2,510	\$4,383	\$29,906
Repairs	\$4,341	\$7,770	\$817	\$6,763	\$1,613	\$3,201	\$909	\$2,402	\$2,278	\$1,754	\$6,858	\$3,497	\$42,203
Fuel & Oil	\$2,720	\$1,078	\$1,038	\$320	\$3,513	\$2,491	\$2,377	\$1,494	\$4,389	\$4,836	\$2,497	\$4,042	\$30,797
Pest Control	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$175	\$88	\$88	\$88	\$88	\$1,151
Irrigation/Drainage	\$1,150	\$1,525	\$1,527	\$736	\$736	\$473	\$1,047	\$2,481	\$931	\$1,790	\$789	\$681	\$13,867
Sand and Topsoil	\$321	\$321	\$0	\$641	\$0	\$618	\$1,457	\$1,126	\$1,891	\$780	\$873	\$990	\$9,017
Flower/Mulch	\$296	\$0	\$337	\$1,496	\$296	\$754	\$0	\$0	\$43	\$0	\$0	\$0	\$3,222
Fertilizer	\$7,254	\$3,173	\$3,618	\$2,497	\$2,360	\$4,851	\$10,200	\$6,236	\$8,181	\$11,710	\$14,538	\$13,455	\$88,073
Seed/Sod	\$0	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,681
Trash Removal	\$240	\$402	\$0	\$201	\$402	\$0	\$402	\$0	\$201	\$402	\$201	\$405	\$2,854
Contingency	\$0	\$0	\$0	\$0	\$0	\$1,234	\$0	\$0	\$0	\$976	\$0	\$0	\$2,209
First Aid	\$0	\$71	\$0	\$0	\$0	\$51	\$112	\$0	\$199	\$0	\$228	\$0	\$660
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$743	\$1,487	\$144	\$0	\$485	\$26	\$565	\$285	\$1,210	\$312	\$1,236	\$2,794	\$9,286
Training	\$0	\$0	\$0	\$0	\$0	\$552	\$314	\$0	\$640	\$0	\$923	\$0	\$2,428
Janitorial Supplies	\$17	\$155	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$95	\$0	\$568
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$592	\$797	\$777	\$622	\$622	\$777	\$806	\$431	\$530	\$577	\$613	\$809	\$7,952
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$34	\$31	\$31	\$33	\$34	\$34	\$33	\$230
Equipment Lease	\$12,688	\$11,952	\$13,484	\$9,219	\$13,229	\$13,100	\$10,009	\$7,437	\$24,161	\$13,903	\$8,745	\$23,938	\$161,865
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>\$80,884</b>	<b>\$62,755</b>	<b>\$73,966</b>	<b>\$58,497</b>	<b>\$72,373</b>	<b>\$67,552</b>	<b>\$69,280</b>	<b>\$85,356</b>	<b>\$80,954</b>	<b>\$82,016</b>	<b>\$96,217</b>	<b>\$905,766</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	\$20	\$20	\$20	\$20	\$20	\$20	\$82	\$32	\$62	\$62	\$62	\$440
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$681	\$339	\$339	\$339	\$339	\$4,431
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,500
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	\$6,127	\$6,127	\$6,127	\$6,365	\$6,127	\$7,673	\$7,241	\$7,241	\$7,241	\$7,241	\$7,465	\$6,535	\$81,510
Property Taxes	\$1,250	\$1,250	\$1,126	\$1,757	\$1,621	\$3,431	\$1,622	\$1,621	\$1,621	\$1,621	\$1,621	\$4,499	\$23,041
<b>Total Administrative Expenditures</b>	<b>\$12,637</b>	<b>\$12,637</b>	<b>\$12,514</b>	<b>\$13,382</b>	<b>\$13,009</b>	<b>\$16,364</b>	<b>\$14,123</b>	<b>\$14,523</b>	<b>\$14,132</b>	<b>\$14,161</b>	<b>\$14,386</b>	<b>\$16,334</b>	<b>\$168,202</b>
<b>Total Revenues</b>	<b>\$151,152</b>	<b>\$152,194</b>	<b>\$183,522</b>	<b>\$214,197</b>	<b>\$208,747</b>	<b>\$258,697</b>	<b>\$210,000</b>	<b>\$175,173</b>	<b>\$170,724</b>	<b>\$140,052</b>	<b>\$139,297</b>	<b>\$149,963</b>	<b>\$2,153,719</b>
<b>Total Expenditures</b>	<b>\$131,958</b>	<b>\$140,634</b>	<b>\$131,059</b>	<b>\$139,121</b>	<b>\$119,433</b>	<b>\$146,527</b>	<b>\$132,066</b>	<b>\$137,430</b>	<b>\$149,788</b>	<b>\$148,248</b>	<b>\$144,639</b>	<b>\$180,564</b>	<b>\$1,701,469</b>
<b>Operating Income (Loss)</b>	<b>\$19,193</b>	<b>\$11,560</b>	<b>\$52,463</b>	<b>\$75,076</b>	<b>\$89,314</b>	<b>\$112,170</b>	<b>\$77,934</b>	<b>\$37,743</b>	<b>\$20,936</b>	<b>(\$8,195)</b>	<b>(\$5,342)</b>	<b>(\$30,601)</b>	<b>\$452,250</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$70,324	\$583,887
Interest Income	\$1	\$0	\$1	\$1	\$1	\$0	\$2	\$3	\$1	\$3	\$1	\$1	\$17
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	(\$5,203)	(\$5,203)	(\$2,973)	(\$2,973)	(\$2,973)	(\$5,946)	(\$5,947)	(\$31,219)
Interest Expense	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$140,425)
Principal Expense	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$425,000)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$385)</b>	<b>(\$431)</b>	<b>(\$430)</b>	<b>(\$430)</b>	<b>(\$430)</b>	<b>(\$5,634)</b>	<b>(\$5,632)</b>	<b>(\$3,402)</b>	<b>(\$3,403)</b>	<b>(\$3,401)</b>	<b>(\$6,376)</b>	<b>\$17,260</b>	<b>(\$12,696)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$18,808</b>	<b>\$11,129</b>	<b>\$52,033</b>	<b>\$74,646</b>	<b>\$88,883</b>	<b>\$106,536</b>	<b>\$72,301</b>	<b>\$34,341</b>	<b>\$17,533</b>	<b>(\$11,597)</b>	<b>(\$11,718)</b>	<b>(\$13,341)</b>	<b>\$439,555</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	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$11,826	\$7,406	\$7,626	\$119,537
<b>Total Revenues</b>	<b>\$9,238</b>	<b>\$9,725</b>	<b>\$10,462</b>	<b>\$8,683</b>	<b>\$9,199</b>	<b>\$12,288</b>	<b>\$11,856</b>	<b>\$10,371</b>	<b>\$10,858</b>	<b>\$11,826</b>	<b>\$7,406</b>	<b>\$7,626</b>	<b>\$119,537</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$6,794	\$3,345	\$78,438
<b>Total Expenditures</b>	<b>\$6,482</b>	<b>\$4,241</b>	<b>\$8,630</b>	<b>\$7,219</b>	<b>\$3,007</b>	<b>\$13,366</b>	<b>\$6,058</b>	<b>\$4,689</b>	<b>\$9,239</b>	<b>\$5,367</b>	<b>\$6,794</b>	<b>\$3,345</b>	<b>\$78,438</b>
<b>Operating Income (Loss)</b>	<b>\$2,756</b>	<b>\$5,484</b>	<b>\$1,832</b>	<b>\$1,464</b>	<b>\$6,191</b>	<b>(\$1,078)</b>	<b>\$5,798</b>	<b>\$5,682</b>	<b>\$1,619</b>	<b>\$6,459</b>	<b>\$612</b>	<b>\$4,281</b>	<b>\$41,099</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)
Less: May 1, 2021 Principal	(\$2,140,000)
<b>Current Bonds Outstanding</b>	<b>\$2,265,000</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:	\$7
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)
Less: May 1, 2021 Principal	(\$425,000)
<b>Current Bonds Outstanding</b>	<b>\$2,470,000</b>

<b>Series 2020 Special Assessment Revenue Bonds</b>	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/2020
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$234,604
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 9/30/20	Actuals 9/30/21	Variance	Year to Date 9/30/20	Year to Date 9/30/21	Variance
<i>Revenues:</i>						
Greens Fees	\$ 72,320	\$ 93,646	\$ 21,327	\$ 1,298,367	\$ 1,599,085	\$ 300,718
Gift Cards - Sales	\$ 426	\$ 138	\$ (288)	\$ 7,555	\$ 10,217	\$ 2,662
Gift Cards - Usage	\$ (499)	\$ (33)	\$ 465	\$ (12,531)	\$ (18,355)	\$ (5,824)
Season Advance/Trail Fees	\$ 16,764	\$ 37,364	\$ 20,601	\$ 213,683	\$ 252,869	\$ 39,186
Associate Memberships	\$ 2,291	\$ 1,817	\$ (474)	\$ 37,130	\$ 40,053	\$ 2,923
Driving Range	\$ 5,236	\$ 6,694	\$ 1,458	\$ 74,807	\$ 89,733	\$ 14,926
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 2,040	\$ 2,100	\$ 60
Merchandise Sales	\$ 7,225	\$ 7,626	\$ 401	\$ 111,694	\$ 119,537	\$ 7,843
Restaurant	\$ 1,626	\$ 528	\$ (1,097)	\$ 25,671	\$ 34,228	\$ 8,556
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 22,527	\$ 18,232	\$ (4,295)
Miscellaneous Income	\$ 1,292	\$ 488	\$ (804)	\$ 23,945	\$ 6,020	\$ (17,925)
<b>Total Revenues</b>	<b>\$ 108,732</b>	<b>\$ 149,963</b>	<b>\$ 41,230</b>	<b>\$ 1,804,888</b>	<b>\$ 2,153,719</b>	<b>\$ 348,831</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 11,500	\$ 17,897	\$ (6,397)	\$ 132,529	\$ 147,659	\$ (15,131)
Restaurant	\$ 195	\$ 12,884	\$ (12,689)	\$ 2,412	\$ 15,194	\$ (12,781)
Golf Operations	\$ 32,598	\$ 33,888	\$ (1,290)	\$ 407,350	\$ 386,209	\$ 21,141
Merchandise Sales	\$ 3,911	\$ 3,345	\$ 566	\$ 90,995	\$ 78,438	\$ 12,557
Golf Course Maintenance	\$ 80,869	\$ 96,217	\$ (15,348)	\$ 1,005,634	\$ 905,766	\$ 99,868
Administrative	\$ 11,474	\$ 16,334	\$ (4,859)	\$ 147,138	\$ 168,202	\$ (21,064)
<b>Total Expenditures</b>	<b>\$ 140,548</b>	<b>\$ 180,564</b>	<b>\$ (40,016)</b>	<b>\$ 1,786,058</b>	<b>\$ 1,701,469</b>	<b>\$ 84,589</b>
<b>Operating Income/(Loss)</b>	<b>\$ (31,815)</b>	<b>\$ (30,601)</b>	<b>\$ 1,214</b>	<b>\$ 18,831</b>	<b>\$ 452,250</b>	<b>\$ 433,420</b>

**Viera East  
Community Development District  
Special Assessment Receipts - FY2021**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
11/13/19	\$ 72,600.70	\$ 15,592.25	\$ 45,847.31	\$ 11,161.14	\$ 72,600.70
11/20/20	\$ 843,706.63	\$ 181,200.57	\$ 532,800.40	\$ 129,705.66	\$ 843,706.63
12/4/20	\$ 1,899,535.57	\$ 407,958.07	\$ 1,199,555.95	\$ 292,021.55	\$ 1,899,535.57
12/16/20	\$ 443,096.08	\$ 95,162.54	\$ 279,815.00	\$ 68,118.54	\$ 443,096.08
1/12/21	\$ 177,142.96	\$ 38,044.51	\$ 111,865.71	\$ 27,232.74	\$ 177,142.96
2/9/21	\$ 34,365	\$ 7,380	\$ 21,701	\$ 5,283	\$ 34,364.84
3/9/21	\$ 37,193	\$ 7,988	\$ 23,487	\$ 5,718	\$ 37,193
4/9/21	\$ 101,577	\$ 21,815	\$ 64,146	\$ 15,616	\$ 101,577
5/6/21	\$ 114,407	\$ 24,571	\$ 72,248	\$ 17,588	\$ 114,407
6/7/21	\$ 32,542	\$ 6,989	\$ 20,550	\$ 5,003	\$ 32,542
6/17/21	\$ 22,470	\$ 1,456	\$ 4,280	\$ 16,734	\$ 22,470
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,778,635	\$ 808,157	\$ 2,376,297	\$ 594,181	\$ 3,778,635

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,376,297	63.15%	\$ 2,376,297	\$ (2,191,586)	\$ 24,831
General Fund	\$ 808,157	21.48%	\$ 808,157	\$ (808,157)	\$ -
Recreation Fund	\$ 578,489	15.37%	\$ 594,181	\$ (533,523)	\$ 21,736
	\$ 3,762,943	100.00%	\$ 3,778,635	\$ (3,533,265)	\$ 46,567

<b>Percentage Collected</b>	<b>100.42%</b>
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**Viera East  
Community Development District  
Detailed Rounds of Golf Report  
Sep-21**

<u>Rounds of Golf</u>	Monthly		Year to Date	
<b><u>Paid Rounds</u></b>				
Rounds of Golf- Associate Member	405	10%	7,646	13%
Rounds of Golf- CDD Resident	502	13%	8,695	15%
Rounds of Golf - Public	1,558	40%	19,866	34%
Rounds of Golf - Golf Now / EZ Links	474	12%	7,819	14%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(85)	-2%	(1,044)	-2%
<b>Total Paid Rounds</b>	<b>2,854</b>		<b>42,982</b>	
<b><u>Member Rounds</u></b>				
Rounds of Golf - Members	611	16%	9,245	16%
<b>Total Member Rounds</b>	<b>611</b>		<b>9,245</b>	
<b><u>Comp Rounds</u></b>				
Rounds of Golf- Staff/Comp	86	2%	1,001	2%
Rounds of Golf- Other Comp	38	1%	920	2%
<b>Total Comp Rounds</b>	<b>124</b>		<b>1,921</b>	
<b>Rounds of golf - GolfNow/EZ Links</b>	<b>307</b>	<b>8%</b>	<b>3,445</b>	<b>6%</b>
<b>TOTAL ROUNDS OF GOLF</b>	<b>3,896</b>	<b>- 100%</b>	<b>57,593</b>	<b>100%</b>

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
381	5,862	24	1,784
560	9,268	(58)	(573)
1,318	18,857	240	1,009
253	3,677	221	4,142
0	0	0	0
0	0	0	0
(68)	(826)	(17)	(218)
<b>2,444</b>	<b>36,838</b>	<b>410</b>	<b>6,144</b>
580	8,889	31	356
<b>580</b>	<b>8,889</b>	<b>31</b>	<b>356</b>
138	1,886	(52)	(885)
63	1,438	(25)	(518)
<b>201</b>	<b>3,324</b>	<b>(77)</b>	<b>(1,403)</b>
235	3,018	72	427
<b>3,460</b>	<b>52,069</b>	<b>436</b>	<b>5,524</b>

<u>Revenues</u>	Monthly		Year to Date	
<b><u>Greens Fee Revenue</u></b>				
Rounds of Golf- Associate Member	\$14,282	16%	\$302,056	19%
Rounds of Golf- CDD Resident	\$13,856	16%	\$276,497	18%
Rounds of Golf - Public	\$46,607	52%	\$722,630	46%
Rounds of Golf - Golf Now / EZ Links	\$15,890	18%	\$287,017	18%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,687)	-2%	(\$28,857)	-2%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$88,948</b>	<b>100%</b>	<b>\$1,559,343</b>	<b>100%</b>

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$13,206	\$231,582	\$1,076	\$70,474
\$14,684	\$292,303	(\$828)	(\$15,806)
\$37,435	\$625,794	\$9,172	\$96,836
\$8,089	\$133,162	\$7,801	\$153,855
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$1,579)	(\$22,027)	(\$108)	(\$6,830)
<b>\$71,835</b>	<b>\$1,260,814</b>	<b>\$17,113</b>	<b>\$298,529</b>

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date	
<b><u>Average \$ per round of Golf</u></b>				
Rounds of Golf- Associate Member	\$35.26	#DIV/0!	\$39.51	
Rounds of Golf- CDD Resident	\$27.60		\$31.80	
Rounds of Golf - Public	\$29.91		\$36.38	
Rounds of Golf - Golf Now / EZ Links	\$33.52		\$36.71	
Rounds of Golf- Tournaments	#DIV/0!		#DIV/0!	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$19.85		\$27.64	
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$31.17</b>		<b>\$36.28</b>	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$34.66	\$39.51	\$0.60	(\$0.00)
\$26.22	\$31.54	\$1.38	\$0.26
\$28.40	\$33.19	\$1.51	\$3.19
\$31.97	\$36.21	\$1.55	\$0.49
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$23.22	\$26.67	(\$3.37)	\$0.97
<b>\$29.39</b>	<b>\$34.23</b>	<b>\$1.77</b>	<b>\$2.05</b>

	Monthly	Year to Date
<b>Membership Revenue</b>	<b>\$17,426</b>	<b>\$230,928</b>
Average \$ per round of Golf	\$28.52	\$24.98

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$17,047	\$213,442	\$379	\$17,486
\$29.39	\$24.01	(\$0.87)	\$0.97