



**Viera East
Community Development
District**

Unaudited Financial Reporting

November 30, 2020



TABLE OF CONTENTS

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

Viera East
Community Development District
 Combined Balance Sheet
 November 30, 2020

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
Assets						
Operating Account	\$1,008,461	\$217,274	---	---	\$325,200	\$1,550,935
Accounts Receivable	---	---	---	---	\$1,340	\$1,340
Due From Golf Course	\$13,355	---	---	---	---	\$13,355
Due From General Fund	---	---	\$578,648	---	\$1,464	\$580,112
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	---	---	---	---	\$62,549	\$62,549
Investments:						
State Board	---	\$81,735	---	---	---	\$81,735
Benefit Assessment- Series 2012	---	---	---	---	\$4,108	\$4,108
Reserve - Series 2012	---	---	---	---	\$280,128	\$280,128
Bond Service- Series 2006	---	---	\$382,551	---	---	\$382,551
Reserve- Series 2020	---	---	\$234,595	---	---	\$234,595
Temporary Interest Series 2020	---	---	\$361,236	---	---	\$361,236
Project- Series 2020	---	---	---	\$5,652,060	---	\$5,652,060
Cost of Issuance- Series 2020	---	---	---	\$55,074	---	\$55,074
Improvements (Net of Depreciation)	---	---	---	---	\$1,191,838	\$1,191,838
Prepaid Expenses- Operations	\$10,309	---	---	---	\$85,080	\$95,389
Total Assets	\$1,043,155	\$299,009	\$1,557,030	\$5,707,134	\$1,978,057	\$10,584,385
Liabilities						
Accounts Payable	\$810,508	---	---	---	\$26,317	\$836,825
Accrued Expenses	\$9,371	---	---	---	\$3,571	\$12,942
Deferred Revenue- Season Advance	---	---	---	---	\$60,263	\$60,263
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$15,193	\$15,193
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$29,260	\$29,260
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$11,030	---	\$13,355	\$24,385
Accrued Interest Payable	---	---	---	---	\$53,953	\$53,953
Accrued Principal Payable	---	---	---	---	\$35,417	\$35,417
Sales Tax Payable	---	---	---	---	\$12,284	\$12,284
Event Deposits	---	---	---	---	\$498	\$498
Due to Golf Course	\$1,464	---	\$22,922	---	---	\$24,386
Accrued Payroll Payable	\$5,068	---	---	---	\$11,953	\$17,021
Bonds Payable - Series 2012	---	---	---	---	\$3,305,000	\$3,305,000
Bond Discount	---	---	---	---	(\$15,817)	(\$15,817)
Deferred Loss	---	---	---	---	(\$159,029)	(\$159,029)
Fund Equity						
Net Assets	---	---	---	---	(\$1,416,161)	(\$1,416,161)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$10,309	---	---	---	---	\$10,309
Unassigned	\$30,435	---	---	---	---	\$30,435
Assigned- Capital Reserve Fund	---	\$299,009	---	---	---	\$299,009
Restricted for Capital Projects	---	---	---	\$5,707,134	---	\$5,707,134
Restricted for Debt Service	---	---	\$1,523,077	---	---	\$1,523,077
Total Liabilities, Fund Equity, Other	\$1,043,155	\$299,009	\$1,557,030	\$5,707,134	\$1,978,057	\$10,584,385

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending November 30, 2020

	Adopted Budget	Prorated Budget 11/30/20	Actual 11/30/20	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$196,793	\$196,793	\$0
Golf Course Administrative Services	\$56,280	\$9,380	\$9,380	\$0
Interest Income	\$100	\$17	\$0	(\$17)
Total Revenues	\$864,536	\$206,189	\$206,173	(\$17)
<i>Administrative Expenditures</i>				
Supervisors Fees	\$30,496	\$5,083	\$5,062	\$21
Engineering Fees	\$5,000	\$833	\$0	\$833
Attorney's Fees	\$5,000	\$833	\$0	\$833
Dissemination	\$1,000	\$167	\$167	\$0
Trustee Fees	\$5,600	\$933	\$933	(\$0)
Annual Audit	\$6,500	\$1,083	\$550	\$533
Collection Agent	\$2,500	\$417	\$417	(\$0)
Management Fees	\$100,440	\$16,740	\$16,740	\$0
Postage	\$1,500	\$250	\$563	(\$313)
Printing & Binding	\$2,500	\$417	\$276	\$140
Insurance- Liability	\$7,475	\$1,246	\$1,217	\$29
Legal Advertising	\$1,500	\$250	\$296	(\$46)
Other Current Charges	\$1,500	\$250	\$107	\$143
Office Supplies	\$1,500	\$250	\$40	\$210
Dues & Licenses	\$175	\$29	\$29	(\$0)
Information Technology	\$3,400	\$567	\$567	\$0
Total Administrative	\$176,086	\$29,348	\$26,963	\$2,384

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending November 30, 2020

	Adopted Budget	Prorated Budget 11/30/20	Actual 11/30/20	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$149,299	\$24,883	\$24,693	\$190
Administrative Fee	\$1,659	\$277	\$713	(\$437)
FICA Expense	\$11,421	\$1,904	\$1,310	\$594
Employee Insurance	\$16,914	\$2,819	\$2,563	\$256
Workers Compensation	\$2,926	\$488	\$522	(\$34)
Unemployment	\$853	\$142	\$152	(\$10)
Other Contractual	\$7,500	\$1,250	\$1,686	(\$436)
Training	\$500	\$83	\$0	\$83
Uniforms	\$500	\$83	\$0	\$83
Total Operating	\$191,572	\$31,929	\$31,639	\$289
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$2,333	\$0	\$2,333
Lake Bank Restoration	\$60,000	\$60,000	\$57,000	\$3,000
Environmental Services	\$20,000	\$3,333	\$433	\$2,900
Water Management System	\$99,000	\$16,500	\$15,774	\$726
Control Burns	\$15,000	\$2,500	\$0	\$2,500
Contingencies	\$2,000	\$333	\$0	\$333
Fire Line Maintenance	\$3,000	\$500	\$0	\$500
Basin Repair	\$4,000	\$667	\$0	\$667
Total Maintenance	\$217,000	\$86,167	\$73,207	\$12,959

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 11/30/20	Actual 11/30/20	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$23,465	\$22,619	\$846
Administrative Fees	\$3,684	\$614	\$697	(\$83)
FICA	\$10,770	\$1,795	\$1,687	\$108
Health Insurance	\$18,818	\$3,136	\$2,880	\$257
Workers Compensation	\$2,759	\$460	\$618	(\$158)
Unemployment	\$2,120	\$353	\$46	\$307
Telephone	\$6,250	\$1,042	\$1,177	(\$135)
Utilities	\$5,500	\$917	\$1,286	(\$369)
Property Appraiser	\$1,990	\$332	\$0	\$332
Insurance	\$1,663	\$277	\$250	\$27
Repairs	\$15,000	\$2,500	\$3,918	(\$1,418)
Fuel	\$10,000	\$1,667	\$1,973	(\$306)
Park Maintenance	\$2,500	\$417	\$0	\$417
Sidewalk Maintenance	\$5,000	\$833	\$0	\$833
Chemicals	\$4,000	\$667	\$0	\$667
Contingencies	\$4,000	\$667	\$215	\$452
Refuse	\$6,000	\$1,000	\$720	\$280
Office Supplies	\$750	\$125	\$723	(\$598)
Uniforms	\$3,000	\$500	\$447	\$53
Fire Alarm System	\$6,500	\$1,083	\$1,100	(\$16)
Rain Bird Pump System	\$27,576	\$4,596	\$4,597	(\$1)
Total Grounds Maintenance	\$278,667	\$46,445	\$44,951	\$1,493
Total Expenditures	\$863,325	\$193,888	\$176,762	\$17,126
Operating Income (Loss)	\$1,211	\$12,302	\$29,411	\$17,109
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,211)	\$0	\$0	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$1,211)	\$0	\$0	\$0
Excess Revenue/(Expenditures)	(\$0)	\$12,302	\$29,411	\$17,109
Beginning Fund Balance	\$0		\$187,333	
Ending Fund Balance	\$0		\$216,744	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 11/30/20	Actual 11/30/20	Variance
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Revenues

Interest Income	\$2,500	\$417	\$39	(\$378)
Reserve Funding - Transfer In (General)	\$1,211	\$0	\$0	\$0
Reserve Funding - Transfer In (Golf)	\$31,219	\$0	\$0	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0

Total Revenues	\$34,930	\$417	\$39	(\$378)
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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

Total Expenditures	\$125,000	\$0	\$0	\$0
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Excess Revenues/(Expenditures)	(\$90,070)		\$39	
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Beginning Fund Balance	\$229,102		\$298,970	
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Ending Fund Balance	\$139,032		\$299,009	
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Viera East
Community Development District

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

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

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 11/30/20	Actual 11/30/20	Variance
Revenues				
Special Assessments	\$2,376,297	\$578,648	\$578,648	\$0
Interest Income	\$1,500	\$250	\$4	(\$246)
Total Revenues	\$2,377,797	\$578,898	\$578,652	(\$246)
Expenditures				
Series 2006				
Interest-11/1	\$126,644	\$126,644	\$126,644	\$0
Interest-5/1	\$126,644	\$0	\$0	\$0
Principal-5/1	\$2,140,000	\$0	\$0	\$0
Total Expenditures	\$2,393,288	\$126,644	\$126,644	\$0
Excess Revenues/(Expenditures)	(\$15,491)		\$452,008	
Beginning Fund Balance	\$522,357		\$475,238	
Ending Fund Balance	\$506,866		\$927,246	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 11/30/20	Actual 11/30/20	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$167	\$5	(\$161)
Total Revenues	\$1,000	\$167	\$5	(\$161)
<u>Expenditures</u>				
<u>Series 2020</u>				
Interest-11/1	\$52,679	\$52,679	\$52,679	\$0
Interest-5/1	\$90,308	\$0	\$0	\$0
Total Expenditures	\$142,987	\$52,679	\$52,679	\$0
Excess Revenues/(Expenditures)	(\$141,987)		(\$52,674)	
Beginning Fund Balance	\$648,505		\$648,505	
Ending Fund Balance	\$506,518		\$595,831	

Viera East

Community Development District

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

	Actual 11/30/20
<u>Revenues</u>	
Interest Income	\$50
Total Revenues	\$50
<u>Expenditures</u>	
Capital Outlay	\$382,467
Cost of Issuance	\$0
Total Expenditures	\$382,467
Excess Revenues/(Expenditures)	(\$382,417)
Beginning Fund Balance	\$6,089,551
Ending Fund Balance	\$5,707,134

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,946	2,358	588	6,209	4,671	1,538
Member Rounds	10,000	666	669	(3)	1,947	1,325	622
Comp Rounds	3,000	152	201	(49)	389	398	(9)
EZ Links	3,000	0	134	(134)	-	331	(331)
GolfNow	2,000	256	134	122	541	265	276
Total Memberships	60	8	-	8	12	60	(48)
Revenue per Round							
Paid Rounds	\$40	\$37	\$50	(\$13)	\$35	\$46	(\$11)

	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance	
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,426,357	\$107,634	\$116,961	(\$9,327)	\$215,009	\$214,667	\$343
Gift Cards - Sales	\$25,000	\$636	\$2,050	(\$1,414)	\$1,094	\$3,763	(\$2,669)
Gift Cards - Usage	(\$25,000)	(\$482)	(\$20,500)	\$1,568	(\$1,286)	(\$3,763)	\$2,477
Season Advance/Trail Fees	\$210,000	\$20,606	\$17,220	\$3,386	\$38,657	\$31,605	\$7,052
Associate Memberships	\$42,000	\$3,081	\$3,444	(\$363)	\$7,031	\$6,321	\$710
Driving Range	\$80,000	\$6,015	\$6,560	(\$545)	\$11,978	\$12,040	(\$62)
Golf Lessons	\$2,100	\$175	\$172	\$3	\$350	\$316	\$34
Merchandise Sales	\$115,000	\$9,725	\$9,430	\$295	\$18,963	\$17,308	\$1,655
Restaurant	\$20,000	\$1,637	\$1,640	(\$3)	\$3,995	\$3,010	\$985
Special Assessments - Operations	\$18,239	\$1,519	\$1,519	\$0	\$3,039	\$3,039	\$0
Miscellaneous Income	\$15,000	\$145	\$1,250	(\$1,105)	\$3,011	\$2,499	\$512
Total Revenues	\$1,928,696	\$150,690	\$158,196	(\$7,507)	\$301,841	\$290,804	\$11,037

	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance	
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,035	\$1,250	\$215	\$1,744	\$2,499	\$755
Telephone/Internet	\$5,500	\$106	\$458	\$352	\$212	\$916	\$704
Postage	\$2,000	\$41	\$167	\$126	\$41	\$333	\$292
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$167	\$167
Utilities	\$15,900	\$1,288	\$1,324	\$37	\$2,505	\$2,649	\$144
Repairs & Maintenance	\$8,000	\$250	\$666	\$416	\$669	\$1,333	\$664
Advertising	\$45,000	\$2,099	\$3,749	\$1,650	\$1,749	\$7,497	\$5,748
Bank Charges	\$35,000	\$3,112	\$2,916	(\$196)	\$5,444	\$5,831	\$387
Office Supplies	\$4,000	\$327	\$333	\$6	\$405	\$666	\$261
Operating Supplies	\$5,000	\$345	\$417	\$71	\$787	\$833	\$46
Dues, Licenses & Subscriptions	\$8,000	\$0	\$666	\$666	\$180	\$1,333	\$1,153
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Training, Education & Employee Relations	\$3,000	\$381	\$250	(\$131)	\$432	\$500	\$68
Contractual Security	\$3,000	\$519	\$250	(\$270)	\$1,002	\$500	(\$502)
IT Services	\$3,000	\$435	\$250	(\$185)	\$435	\$500	\$65
Total Golf Course Expenditures	\$153,900	\$9,938	\$12,820	\$2,882	\$15,604	\$25,640	\$10,035

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$80	(\$15)	\$190	\$159	(\$31)
Equipment Lease	\$1,100	\$147	\$74	(\$73)	\$247	\$146	(\$101)
Total Restaurant Expenditures	\$2,300	\$242	\$154	(\$88)	\$437	\$305	(\$132)

<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$182,232	\$175,774	(\$6,577)	\$34,318	\$35,149	\$830
Administrative Fee	\$19,957	\$1,816	\$1,663	(\$1,53)	\$3,402	\$3,326	(\$76)
FICA Expense	\$16,547	\$1,395	\$1,379	(\$16)	\$2,625	\$2,758	\$132
Health Insurance	\$707	\$43	\$59	\$16	\$85	\$118	\$33
Workers Compensation	\$4,239	\$498	\$353	(\$145)	\$937	\$706	(\$231)
Unemployment	\$12,786	\$515	\$1,065	\$551	\$1,035	\$2,131	\$1,095
Golf Printing	\$2,200	\$0	\$183	\$183	\$0	\$367	\$367
Utilities	\$22,500	\$1,629	\$1,875	\$246	\$3,315	\$3,750	\$435
Repairs	\$250	\$0	\$21	\$21	\$0	\$42	\$42
Pest Control	\$1,200	\$95	\$100	\$5	\$190	\$200	\$10
Supplies	\$10,000	\$1,019	\$833	(\$186)	\$2,429	\$1,667	(\$763)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$333	\$333
Fuel	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Cart Lease	\$99,000	\$7,179	\$8,250	\$1,071	\$14,863	\$16,500	\$1,637
Cart Maintenance	\$4,000	\$272	\$333	\$62	\$522	\$667	\$144
Driving Range	\$10,000	\$0	\$833	\$833	\$32	\$1,667	\$1,635
Total Golf Operation Expenditures	\$418,286	\$32,692	\$34,856	\$2,164	\$63,754	\$69,713	\$5,958

<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$4,241	\$6,417	\$2,176	\$10,723	\$12,833	\$2,111
Total Merchandise Sales	\$77,000	\$4,241	\$6,417	\$2,176	\$10,723	\$12,833	\$2,111

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$452,632	\$38,863	\$37,719	(\$1,144)	\$71,063	\$75,439	\$4,375
Administrative Fees	\$11,919	\$1,035	\$993	(\$41)	\$1,887	\$1,987	\$100
FICA Expense	\$3,756	\$2,819	\$313	(\$2,506)	\$5,219	\$626	(\$4,593)
Employee Insurance	\$49,336	\$3,786	\$4,111	\$326	\$9,839	\$8,223	(\$1,616)
Workers Compensation	\$11,023	\$1,061	\$919	(\$142)	\$1,938	\$1,837	(\$101)
Unemployment	\$8,170	\$0	\$681	\$681	\$0	\$1,362	\$1,362
Consulting Fees	\$6,000	\$500	\$500	\$0	\$1,000	\$1,000	\$0
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$512	\$667	\$155
Utilities/Water	\$26,200	\$2,322	\$2,183	(\$138)	\$4,394	\$4,367	(\$27)
Repairs	\$48,000	\$7,770	\$4,000	(\$3,770)	\$12,111	\$8,000	(\$4,111)
Fuel & Oil	\$40,000	\$1,078	\$3,333	\$2,256	\$3,797	\$6,667	\$2,869
Pest Control	\$1,000	\$88	\$83	(\$4)	\$175	\$167	(\$9)
Irrigation/Drainage	\$30,000	\$1,525	\$2,500	\$975	\$2,674	\$5,000	\$2,326
Sand and Topsoil	\$26,500	\$321	\$2,208	\$1,887	\$643	\$4,417	\$3,774
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$296	\$1,167	\$870
Fertilizer	\$139,000	\$3,173	\$11,583	\$8,410	\$10,427	\$23,167	\$12,740
Seed/Sod	\$16,500	\$1,681	\$1,375	(\$306)	\$1,681	\$2,750	\$1,069
Trash Removal	\$2,000	\$402	\$167	(\$235)	\$642	\$333	(\$308)
Contingency	\$6,000	\$0	\$500	\$500	\$0	\$1,000	\$1,000
First Aid	\$800	\$71	\$67	(\$4)	\$71	\$133	\$63
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$167	\$167
Operating Supplies	\$15,000	\$1,487	\$1,250	(\$237)	\$2,230	\$2,500	\$270
Training	\$1,000	\$0	\$83	\$83	\$0	\$167	\$167
Janitorial Supplies	\$1,000	\$155	\$83	(\$72)	\$172	\$167	(\$6)
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$167	\$167
Uniforms	\$8,500	\$797	\$708	(\$89)	\$1,389	\$1,417	\$28
Equipment Rental	\$2,000	\$0	\$167	\$167	\$0	\$333	\$333
Equipment Lease	\$165,000	\$11,952	\$13,750	\$1,798	\$24,640	\$27,500	\$2,860
Small Tools	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Total Golf Course Maintenance	\$1,084,836	\$80,884	\$90,403	\$9,519	\$156,799	\$180,806	\$24,007

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Arbitrage	\$600	\$20	\$50	\$30	\$40	\$100	\$60
Dissemination	\$1,000	\$83	\$83	\$0	\$167	\$167	\$0
Trustee Fees	\$4,100	\$342	\$342	(\$0)	\$683	\$683	(\$0)
Annual Audit	\$1,500	\$125	\$125	\$0	\$250	\$250	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$9,380	\$9,380	\$0
Insurance	\$77,000	\$6,127	\$6,417	\$289	\$12,255	\$12,833	\$578
Property Taxes	\$15,000	\$1,250	\$1,250	\$0	\$2,500	\$2,500	\$0
Total Administrative Expenditures	\$156,980	\$12,637	\$13,082	\$444	\$25,275	\$26,163	\$888
Total Revenues	\$1,928,696	\$150,690	\$158,196	(\$7,507)	\$301,841	\$290,804	\$11,037
Total Expenditures	\$1,893,302	\$140,634	\$157,731	\$17,097	\$272,592	\$315,460	\$42,867
Operating Income (Loss)	\$35,394	\$10,056	\$465	\$9,591	\$29,249	(\$24,656)	\$53,905
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	(\$0)	\$93,375	\$93,375	(\$0)
Interest Income	\$1,000	\$0	\$83	(\$83)	\$1	\$167	(\$165)
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$45	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	(\$31,219)	\$0	(\$2,602)	(\$2,602)	\$0	\$0	\$0
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$23,404)	(\$23,404)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$70,833)	(\$70,833)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$35,394)	(\$431)	(\$2,950)	(\$2,685)	(\$816)	(\$696)	(\$120)
Change in Net Assets	\$0	\$9,625	(\$2,485)	\$6,906	\$28,433	(\$25,352)	\$53,784
Beginning Net Assets	\$0	----	----	----	(\$1,444,594)	----	----
Ending Net Assets	\$0	----	----	----	(\$1,416,161)	----	----

Viera East General Fund
Month to Month

Revenues

Maintenance Assessments
Golf Course Administrative Services
Interest Income

Total Revenues

Administrative Expenditures

Supervisors Fees
Engineering Fees
Attorney's Fees
Dissemination
Trustee Fees
Annual Audit
Collection Agent
Management Fees
Postage
Printing & Binding
Insurance- Liability
Legal Advertising
Other Current Charges
Office Supplies
Dues & Licenses
Information Technology

Total Administrative

Operating Expenditures

Salaries
Administration Fee
FICA Expense
Health Insurance
Workers Compensation
Unemployment
Other Contractual
Training
Uniforms

Total Operating

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$0	\$196,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196,793
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,690	\$201,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206,173
Supervisors Fees	\$2,678	\$2,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,062
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	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$933
Annual Audit	\$275	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$550
Collection Agent	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Management Fees	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,740
Postage	\$364	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$563
Printing & Binding	\$206	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$276
Insurance- Liability	\$608	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,217
Legal Advertising	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296
Other Current Charges	\$78	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
Office Supplies	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Dues & Licenses	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
Information Technology	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567
Total Administrative	\$13,953	\$13,011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,963
Salaries	\$11,153	\$13,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,693
Administration Fee	\$556	\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$713
FICA Expense	\$382	\$928	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,310
Health Insurance	\$1,281	\$1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,563
Workers Compensation	\$305	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$522
Unemployment	\$0	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152
Other Contractual	\$462	\$1,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,686
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$14,139	\$17,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,639

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$17,100	\$39,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,000
Environmental Services	\$123	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$433
Water Management System	\$7,887	\$7,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,774
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$25,110	\$48,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,207

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,364	\$12,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,619
Administrative Fees	\$288	\$409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$697
FICA	\$780	\$907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,687
Health Insurance	\$1,452	\$1,428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,880
Workers Compensation	\$283	\$335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$618
Unemployment	\$21	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46
Telephone	\$633	\$544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,177
Utilities	\$506	\$780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,286
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance- Property	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Repairs	\$3,081	\$837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,918
Fuel	\$1,442	\$531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,973
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	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$720
Office Supplies	\$512	\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$722
Uniforms	\$199	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$447
Fire Alarm System	\$512	\$588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100
Rain Bird Pump System	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,597
Total Grounds Maintenance	\$23,190	\$21,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,951

Total Expenditures	\$76,391	\$100,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176,762
Operating Income (Loss)	(\$71,701)	\$101,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,411

<i>Non Operating Revenues/Expenditures</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues/Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess Revenue/(Expenditures)	(\$71,701)	\$101,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,411

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	0	0	0	0	0	0	0	0	0	0	6,209
Member Rounds	701	666	0	0	0	0	0	0	0	0	0	0	580
Comp Rounds	237	152	0	0	0	0	0	0	0	0	0	0	389
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GoldNow	285	256	0	0	0	0	0	0	0	0	0	0	541
<i>Revenue per Round</i>													
Paid Rounds	\$33	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues:</i>													
Greens Fees	\$107,375	\$107,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215,009
Gift Cards - Sales	\$458	\$636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,094
Gift Cards - Usage	(\$803)	(\$482)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,286)
Season Advance/Trail Fees	\$18,051	\$20,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,657
Associate Memberships	\$3,950	\$3,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,031
Driving Range	\$5,963	\$6,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,978
Golf Lessons	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
Merchandise Sales	\$9,238	\$9,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,963
Restaurant	\$2,359	\$1,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,995
Special Assessments - Operations	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,039
Miscellaneous Income	\$2,867	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,011
Total Revenues	\$151,152	\$150,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$301,841

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$710	\$1,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,744.34
Telephone/Internet	\$106	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$212.00
Postage	\$0	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40.97
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Utilities	\$1,217	\$1,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,504.58
Repairs & Maintenance	\$419	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$669.23
Advertising	(\$350)	\$2,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,748.60
Bank Charges	\$2,332	\$3,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,443.89
Office Supplies	\$78	\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$405.21
Operating Supplies	\$442	\$345	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$787.04
Dues, Licenses & Subscriptions	\$180	\$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	\$0.00
Training, Education & Employee Relations	\$51	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$431.86
Contractual Security	\$482	\$519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,001.58
IT Services	\$0	\$435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435.00
Total Golf Course Expenditures	\$5,667	\$9,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,604

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Restaurant Expenditures:</i>													
Pest Control	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
Equipment Lease	\$100	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
Total Restaurant Expenditures	\$195	\$242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Golf Operations:													
Salaries	\$16,087	\$18,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,318
Administrative Fee	\$1,586	\$1,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,402
FICA Expense	\$1,231	\$1,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,625
Health Insurance	\$43	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85
Workers Compensation	\$439	\$498	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$937
Unemployment	\$521	\$515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,035
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,686	\$1,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,315
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
Supplies	\$1,410	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,429
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	\$7,179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,863
Cart Maintenance	\$251	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$522
Driving Range	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32
Total Golf Operation Expenditures	\$31,062	\$32,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,754

Merchandise Sales:

Cost of Goods Sold	\$6,482	\$4,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,722.80
Total Merchandise Sales	\$6,482	\$4,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,722.80

Golf Course Maintenance:

Salaries	\$32,200	\$38,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,063
Administrative Fees	\$852	\$1,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,887
FICA Expense	\$2,400	\$2,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,219
Employee Insurance	\$6,053	\$3,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,839
Workers Compensation	\$877	\$1,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,938
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
Fire Alarm System	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
Utilities/Water	\$2,072	\$2,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,394
Repairs	\$4,341	\$7,770	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,111
Fuel & Oil	\$2,720	\$1,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,797
Pest Control	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Irrigation/Drainage	\$1,150	\$1,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,674
Sand and Topsoil	\$321	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$643
Flower/Mulch	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296
Fertilizer	\$7,254	\$3,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,427
Seed/Sod	\$0	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,681
Trash Removal	\$240	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$642
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First Aid	\$0	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$743	\$1,487	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,230
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lanitorial Supplies	\$17	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$592	\$797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,389
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$12,688	\$11,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,640
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$75,915	\$80,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156,799

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Dissemination	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$342	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$683
Annual Audit	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Insurance	\$6,127	\$6,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,255
Property Taxes	\$1,250	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
Total Administrative Expenditures	\$12,637	\$12,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,275
Total Revenues	\$151,152	\$150,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$301,841
Total Expenditures	\$131,958	\$140,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$272,592
Operating Income (Loss)	\$19,193	\$10,056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,249
<i>Non Operating Revenues/Expenditures:</i>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,375
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)	(\$11,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$23,404)
Principal Expense	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$70,833)
Total Non Operating Revenues/(Expenditures)	(\$385)	(\$431)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$816)
Net Non Operating Income / (Loss)	\$18,808	\$9,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,433

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,963
Total Revenues	\$9,238	\$9,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,963
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,723
Total Expenditures	\$6,482	\$4,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,723
Operating Income (Loss)	\$2,756	\$5,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,240

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

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

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

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,128
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
Current Bonds Outstanding	\$2,895,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$234,595
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

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

	Actuals 11/30/19	Actuals 11/30/20	Variance	Year to Date 11/30/19	Year to Date 11/30/20	Variance
<i>Revenues:</i>						
Greens Fees	\$ 106,951	\$ 107,634	\$ 683	\$ 186,670	\$ 215,009	\$ 28,339
Gift Cards - Sales	\$ 884	\$ 636	\$ (249)	\$ 1,178	\$ 1,094	\$ (84)
Gift Cards - Usage	\$ (1,197)	\$ (482)	\$ 715	\$ (1,377)	\$ (1,286)	\$ 91
Season Advance/Trail Fees	\$ 16,380	\$ 20,606	\$ 4,226	\$ 32,098	\$ 38,657	\$ 6,559
Associate Memberships	\$ 3,397	\$ 3,081	\$ (316)	\$ 6,162	\$ 7,031	\$ 869
Driving Range	\$ 4,961	\$ 6,015	\$ 1,054	\$ 8,538	\$ 11,978	\$ 3,440
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 350	\$ 350	\$ -
Merchandise Sales	\$ 8,654	\$ 9,725	\$ 1,071	\$ 15,133	\$ 18,963	\$ 3,830
Restaurant	\$ 2,018	\$ 1,637	\$ (382)	\$ 3,255	\$ 3,995	\$ 740
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 3,755	\$ 3,039	\$ (716)
Miscellaneous Income	\$ 2,083	\$ 145	\$ (1,938)	\$ 3,284	\$ 3,011	\$ (273)
Total Revenues	\$ 146,184	\$ 150,690	\$ 4,506	\$ 259,046	\$ 301,841	\$ 42,795
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 12,490	\$ 9,938	\$ 2,552	\$ 23,358	\$ 15,604	\$ 7,754
Restaurant	\$ 193	\$ 242	\$ (49)	\$ 1,920	\$ 437	\$ 1,483
Golf Operations	\$ 32,508	\$ 32,692	\$ (184)	\$ 61,889	\$ 63,754	\$ (1,865)
Merchandise Sales	\$ 6,230	\$ 4,241	\$ 1,989	\$ 7,036	\$ 10,723	\$ (3,687)
Golf Course Maintenance	\$ 78,292	\$ 80,884	\$ (2,593)	\$ 143,911	\$ 156,799	\$ (12,888)
Administrative	\$ 11,362	\$ 12,637	\$ (1,276)	\$ 22,356	\$ 25,275	\$ (2,919)
Total Expenditures	\$ 141,074	\$ 140,634	\$ 440	\$ 260,470	\$ 272,592	\$ (12,122)
Operating Income/(Loss)	\$ 5,110	\$ 10,056	\$ 4,946	\$ (1,424)	\$ 29,249	\$ 30,673

Viera East Cash Flow Analysis FY 2021

I. Cash Flows:	Actuals		Projections											
	October	November	December	January	February	March	April	May	June	July	August	September	Totals	
Starting Funds														
Carry Forward	\$ 89,060	\$ 108,253	\$ 118,309	\$ 87,306	\$ 75,193	\$ 100,098	\$ 157,824	\$ 247,225	\$ 284,915	\$ 287,620	\$ 277,973	\$ 241,611		
Revenues														
Golf Course	\$ 151,152	\$ 150,690	\$ 129,329	\$ 148,243	\$ 185,306	\$ 218,166	\$ 249,879	\$ 198,106	\$ 162,953	\$ 150,727	\$ 123,980	\$ 137,162	\$ 2,005,693	
Course Operations	\$ 148,793	\$ 149,053	\$ 127,991	\$ 146,707	\$ 183,382	\$ 215,898	\$ 247,279	\$ 196,048	\$ 161,263	\$ 149,165	\$ 122,698	\$ 135,742	\$ 1,984,020	
Restaurant	\$ 2,359	\$ 1,637	\$ 1,338	\$ 1,536	\$ 1,924	\$ 2,268	\$ 2,600	\$ 2,058	\$ 1,690	\$ 1,562	\$ 1,282	\$ 1,420	\$ 21,673	
Total All Cash	\$ 240,212	\$ 258,943	\$ 247,638	\$ 235,548	\$ 260,499	\$ 318,264	\$ 407,703	\$ 445,337	\$ 447,869	\$ 438,347	\$ 401,953	\$ 378,773	\$ 2,005,693	
Expenses														
Golf Course	\$ 131,958	\$ 140,634	\$ 160,333	\$ 160,356	\$ 160,400	\$ 160,440	\$ 160,478	\$ 160,416	\$ 160,248	\$ 160,374	\$ 160,342	\$ 160,358	\$ 1,876,337	
Course Operations	\$ 131,764	\$ 140,392	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,054	\$ 160,194	\$ 160,194	\$ 160,194	\$ 1,873,867	
Restaurant	\$ 195	\$ 242	\$ 154	\$ 177	\$ 221	\$ 261	\$ 299	\$ 237	\$ 194	\$ 180	\$ 147	\$ 163	\$ 2470	
Cash Less Expenses	\$ 108,253	\$ 118,309	\$ 87,306	\$ 75,193	\$ 100,098	\$ 157,824	\$ 247,225	\$ 284,915	\$ 287,620	\$ 277,973	\$ 241,611	\$ 218,416		
Projected Revenues FY 2021 \$ 2,005,693 Projected Expenses FY 2021 \$ 1,876,337 Projected Surplus/(Deficit) FY 2021 \$ 129,356														

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

PY - PREVIOUS YEAR

<u>Rounds of Golf</u>	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	522	13%	1,070	13%
Rounds of Golf- CDD Resident	660	16%	1,375	16%
Rounds of Golf - Public	1,288	32%	2,845	33%
Rounds of Golf - Golf Now / EZ Links	559	14%	1,028	12%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(79)	-2%	(114)	-1%
Total Paid Rounds	2,950		6,204	
<u>Member Rounds</u>				
Rounds of Golf - Members	667	17%	1,368	16%
Total Member Rounds	667		1,368	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	84	2%	259	3%
Rounds of Golf- Other Comp	71	2%	133	2%
Total Comp Rounds	155		392	
Rounds of golf - GolfNow/EZ Links	256	6%	541	6%
TOTAL ROUNDS OF GOLF	4,028	100%	8,505	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
497	985	25	85
791	1,532	(131)	(157)
1,592	3,039	(304)	(194)
162	251	397	777
0	0	0	0
0	0	0	0
(75)	(159)	(4)	45
2,967	5,648	(17)	556
619	1,192	48	176
619	1,192	48	176
152	289	(68)	(30)
115	171	(44)	(38)
267	460	(112)	(68)
248	421	8	120
4,101	7,721	(73)	784

<u>Revenues</u>	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$20,493	19%	\$40,825	19%
Rounds of Golf- CDD Resident	\$21,473	20%	\$41,795	19%
Rounds of Golf - Public	\$49,033	45%	\$101,159	47%
Rounds of Golf - Golf Now / EZ Links	\$19,688	18%	\$36,992	17%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,545)	-2%	(\$3,554)	-2%
TOTAL GREENS FEE REVENUE	\$108,142	100%	\$217,217	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$20,477	\$37,987	\$16	\$2,838
\$27,477	\$50,355	(\$6,004)	(\$8,560)
\$55,274	\$93,600	(\$6,241)	\$7,559
\$6,894	\$10,000	\$12,794	\$26,992
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$1,726)	(\$3,347)	(\$819)	(\$207)
\$108,396	\$188,595	(\$254)	\$28,622

<u>Average \$ per Round of Golf</u>	Monthly	Year to Date
<u>Average \$ per round of Golf</u>		
Rounds of Golf- Associate Member	\$39.26	\$38.15
Rounds of Golf- CDD Resident	\$32.53	\$30.40
Rounds of Golf - Public	\$38.07	\$35.56
Rounds of Golf - Golf Now / EZ Links	\$35.22	\$35.98
Rounds of Golf- Tournaments	#DIV/0!	#DIV/0!
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$32.22	\$31.18
TOTAL - Average \$ per round of Golf	\$36.66	\$35.01

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$41.20	\$38.57	(\$1.94)	(\$0.41)
\$34.74	\$32.87	(\$2.20)	(\$2.47)
\$34.72	\$30.80	\$3.35	\$4.76
\$42.56	\$39.84	(\$7.34)	(\$3.86)
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\$23.01	\$21.05	\$9.20	\$10.13
\$36.53	\$33.39	\$0.12	\$1.62

	Monthly	Year to Date
Membership Revenue	\$20,606	\$38,656
Average \$ per round of Golf	\$30.89	\$28.26

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$16,379	\$32,097	\$4,227	\$6,559
\$26.46	\$26.93	\$4.43	\$1.33