



**Viera East
Community Development
District**

Unaudited Financial Reporting

January 31, 2021



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>FY2021 Tax Receipt Schedule</u>

Viera East
Community Development District
 Combined Balance Sheet
 January 31, 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	\$785,779	\$209,856	---	---	\$840,020	\$1,835,656
Accounts Receivable	---	---	---	---	\$1,312	\$1,312
Rent Receivable	---	---	---	---	\$1,731	\$1,731
Due From Golf Course	\$26,245	---	---	---	---	\$26,245
Due From General Fund	---	---	\$111,866	---	\$60,131	\$171,997
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	---	---	---	---	\$53,089	\$53,089
<i>Investments:</i>						
State Board	---	\$89,186	---	---	---	\$89,186
Benefit Assessment- Series 2012	---	---	---	---	\$4,108	\$4,108
Reserve - Series 2012	---	---	---	---	\$280,131	\$280,131
Bond Service- Series 2006	---	---	\$2,440,575	---	---	\$2,440,575
Reserve- Series 2020	---	---	\$234,597	---	---	\$234,597
Temporary Interest Series 2020	---	---	\$361,239	---	---	\$361,239
Project- Series 2020	---	---	---	\$4,727,031	---	\$4,727,031
Cost of Issuance- Series 2020	---	---	---	\$55,075	---	\$55,075
Improvements (Net of Depreciation)	---	---	---	---	\$1,130,855	\$1,130,855
Prepaid Expenses- Operations	\$8,015	---	---	---	\$78,954	\$86,970
Total Assets	\$831,069	\$299,043	\$3,148,277	\$4,782,106	\$2,476,680	\$11,537,175
<i>Liabilities</i>						
Accounts Payable	\$11,117	---	---	---	\$1,214	\$12,331
Accrued Expenses	\$2,967	---	---	---	\$12,426	\$15,392
Deferred Revenue- Season Advance	---	---	---	---	\$108,933	\$108,933
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$12,154	\$12,154
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$323,258	\$323,258
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$11,030	---	\$26,245	\$37,275
Accrued Interest Payable	---	---	---	---	\$77,357	\$77,357
Accrued Principal Payable	---	---	---	---	\$106,250	\$106,250
Sales Tax Payable	---	---	---	---	\$6,519	\$6,519
Event Deposits	---	---	---	---	\$167	\$167
Due to Golf Course	\$60,131	---	\$22,922	---	---	\$83,053
Due to Debt Service	\$111,866	---	---	---	---	\$111,866
Accrued Payroll Payable	\$10,390	---	---	---	\$21,282	\$31,672
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	---	---	---	---	(\$941,280)	(\$941,280)
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$8,015	---	---	---	---	\$8,015
Unassigned	\$450,584	---	---	---	---	\$450,584
Assigned- Capital Reserve Fund	---	\$299,043	---	---	---	\$299,043
Restricted for Capital Projects	---	---	---	\$4,782,106	---	\$4,782,106
Restricted for Debt Service	---	---	\$3,114,324	---	---	\$3,114,324
Total Liabilities, Fund Equity, Other	\$831,069	\$299,043	\$3,148,277	\$4,782,106	\$2,476,680	\$11,537,175

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending January 31, 2021

	Adopted Budget	Prorated Budget 1/31/21	Actual 1/31/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$737,958	\$737,958	\$0
Golf Course Administrative Services	\$56,280	\$18,760	\$18,760	\$0
Interest Income	\$100	\$33	\$3	(\$30)
Total Revenues	\$864,536	\$756,751	\$756,721	(\$30)
<i>Administrative Expenditures</i>				
Supervisors Fees	\$30,496	\$10,165	\$9,377	\$789
Engineering Fees	\$5,000	\$1,667	\$475	\$1,192
Attorney's Fees	\$5,000	\$1,667	\$1,524	\$143
Dissemination	\$1,000	\$333	\$333	\$0
Trustee Fees	\$5,600	\$1,867	\$1,867	(\$0)
Annual Audit	\$6,500	\$2,167	\$1,100	\$1,067
Collection Agent	\$2,500	\$833	\$833	(\$0)
Management Fees	\$100,440	\$33,480	\$33,480	\$0
Postage	\$1,500	\$500	\$1,025	(\$525)
Printing & Binding	\$2,500	\$833	\$451	\$382
Insurance- Liability	\$7,475	\$2,492	\$3,183	(\$692)
Legal Advertising	\$1,500	\$500	\$296	\$204
Other Current Charges	\$1,500	\$500	\$182	\$318
Office Supplies	\$1,500	\$500	\$80	\$420
Dues & Licenses	\$175	\$58	\$58	(\$0)
Information Technology	\$3,400	\$1,133	\$1,133	\$0
Total Administrative	\$176,086	\$58,695	\$55,399	\$3,296

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending January 31, 2021

	Adopted Budget	Prorated Budget 1/31/21	Actual 1/31/21	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$149,299	\$49,766	\$49,296	\$471
Administrative Fee	\$1,659	\$553	\$1,000	(\$447)
FICA Expense	\$11,421	\$3,807	\$2,998	\$809
Employee Insurance	\$16,914	\$5,638	\$5,203	\$435
Workers Compensation	\$2,926	\$975	\$1,194	(\$219)
Unemployment	\$853	\$284	\$717	(\$433)
Other Contractual	\$7,500	\$2,500	\$3,051	(\$551)
Training	\$500	\$167	\$0	\$167
Uniforms	\$500	\$167	\$0	\$167
Total Operating	\$191,572	\$63,857	\$63,459	\$399
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$4,667	\$0	\$4,667
Lake Bank Restoration	\$60,000	\$60,000	\$57,000	\$3,000
Environmental Services	\$20,000	\$6,667	\$1,398	\$5,269
Water Management System	\$99,000	\$33,000	\$37,169	(\$4,169)
Control Burns	\$15,000	\$5,000	\$0	\$5,000
Contingencies	\$2,000	\$667	\$0	\$667
Fire Line Maintenance	\$3,000	\$1,000	\$800	\$200
Basin Repair	\$4,000	\$1,333	\$0	\$1,333
Total Maintenance	\$217,000	\$112,333	\$96,367	\$15,967

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending January 31, 2021

	Adopted Budget	Prorated Budget 1/31/21	Actual 1/31/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$46,929	\$45,214	\$1,715
Administrative Fees	\$3,684	\$1,228	\$1,313	(\$85)
FICA	\$10,770	\$3,590	\$3,347	\$243
Health Insurance	\$18,818	\$6,273	\$5,488	\$784
Workers Compensation	\$2,759	\$920	\$1,235	(\$315)
Unemployment	\$2,120	\$707	\$898	(\$192)
Telephone	\$6,250	\$2,083	\$2,281	(\$198)
Utilities	\$5,500	\$1,833	\$2,356	(\$522)
Property Appraiser	\$1,990	\$1,990	\$1,989	\$2
Insurance	\$1,663	\$554	\$500	\$55
Repairs	\$15,000	\$5,000	\$7,207	(\$2,207)
Fuel	\$10,000	\$3,333	\$2,642	\$691
Park Maintenance	\$2,500	\$833	\$480	\$353
Sidewalk Maintenance	\$5,000	\$1,667	\$0	\$1,667
Chemicals	\$4,000	\$1,333	\$759	\$574
Contingencies	\$4,000	\$4,000	\$4,163	(\$163)
Refuse	\$6,000	\$2,000	\$1,200	\$800
Office Supplies	\$750	\$750	\$723	\$27
Uniforms	\$3,000	\$1,000	\$888	\$112
Fire Alarm System	\$6,500	\$2,167	\$2,123	\$44
Rain Bird Pump System	\$27,576	\$9,192	\$9,424	(\$232)
Total Grounds Maintenance	\$278,667	\$97,382	\$94,230	\$3,152
Total Expenditures	\$863,325	\$332,268	\$309,455	\$22,814
Operating Income (Loss)	\$1,211	\$424,483	\$447,266	\$22,784
<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)	\$424,483	\$447,266	\$22,784
Beginning Fund Balance	\$0		\$187,333	
Ending Fund Balance	\$0		\$634,599	

Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending January 31, 2021

	Adopted Budget	Prorated Budget 1/31/21	Actual 1/31/21	Variance
--	-------------------	----------------------------	-------------------	----------

Revenues

Interest Income	\$2,500	\$833	\$65	(\$768)
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	\$833	\$65	(\$768)
-----------------------	-----------------	--------------	-------------	----------------

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
---------------------------	------------------	------------	------------	------------

Excess Revenues/(Expenditures)	(\$90,070)		\$65	
---------------------------------------	-------------------	--	-------------	--

Beginning Fund Balance	\$229,102		\$298,978	
-------------------------------	------------------	--	------------------	--

Ending Fund Balance	\$139,032		\$299,043	
----------------------------	------------------	--	------------------	--

Viera East
Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending January 31, 2021

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 January 31, 2021

	Adopted Budget	Prorated Budget 1/31/21	Actual 1/31/21	Variance
Revenues				
Special Assessments	\$2,376,297	\$2,169,884	\$2,169,884	\$0
Interest Income	\$1,500	\$500	\$9	(\$491)
Total Revenues	\$2,377,797	\$2,170,384	\$2,169,894	(\$491)
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)		\$2,043,250	
Beginning Fund Balance	\$522,357		\$475,238	
Ending Fund Balance	\$506,866		\$2,518,488	

Viera East

Community Development District

Debt Service Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending January 31, 2021

	Adopted Budget	Prorated Budget 1/31/21	Actual 1/31/21	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$333	\$10	(\$323)
Total Revenues	\$1,000	\$333	\$10	(\$323)
<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)		(\$52,669)	
Beginning Fund Balance	\$648,505		\$648,505	
Ending Fund Balance	\$506,518		\$595,836	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2021

	Actual 1/31/21
<u>Revenues</u>	
Interest Income	\$96
Total Revenues	\$96
<u>Expenditures</u>	
Capital Outlay	\$1,307,542
Cost of Issuance	\$0
Total Expenditures	\$1,307,542
Excess Revenues/(Expenditures)	(\$1,307,446)
Beginning Fund Balance	\$6,089,551
Ending Fund Balance	\$4,782,106

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35250	3840	3391	449	13,581	10,769	2,812
Member Rounds	10,000	1,012	962	50	3,775	3,055	720
Comp Rounds	3,000	239	289	(50)	862	917	(55)
EZ Links	3,000	0	289	(289)	-	850	(850)
GolfNow	2,000	313	192	121	1,147	611	536
Total Memberships	60	8	-	8	41	60	(19)
Revenue per Round							
Paid Rounds	\$40	\$43	\$42	\$1	\$38	\$45	(\$7)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,426,357	\$165,174	\$142,636	\$22,538	\$510,283	\$480,682	\$29,601
Gift Cards - Sales	\$25,000	\$433	\$2,500	(\$2,068)	\$4,988	\$8,425	(\$3,437)
Gift Cards - Usage	(\$25,000)	(\$3,031)	(\$25,000)	(\$531)	(\$7,129)	(\$8,425)	\$1,296
Season Advance/Trail Fees	\$210,000	\$21,363	\$21,000	\$363	\$82,592	\$70,770	\$11,822
Associate Memberships	\$42,000	\$7,900	\$4,200	\$3,700	\$19,592	\$14,154	\$5,438
Driving Range	\$80,000	\$8,857	\$8,000	\$857	\$29,193	\$26,960	\$2,233
Golf Lessons	\$2,100	\$175	\$210	(\$35)	\$700	\$708	(\$8)
Merchandise Sales	\$115,000	\$8,683	\$11,500	(\$2,817)	\$38,108	\$38,755	(\$647)
Restaurant	\$20,000	\$3,029	\$2,000	\$1,029	\$13,366	\$6,740	\$6,626
Special Assessments - Operations	\$18,239	\$1,519	\$1,519	\$0	\$6,077	\$6,077	\$0
Miscellaneous Income	\$15,000	\$95	\$1,250	(\$1,154)	\$3,296	\$4,998	(\$1,702)
Total Revenues	\$1,928,696	\$214,197	\$192,315	\$21,883	\$701,066	\$649,844	\$51,221

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,832	\$1,250	(\$583)	\$4,611	\$4,998	\$387
Telephone/Internet	\$5,500	\$106	\$458	\$352	\$424	\$1,833	\$1,409
Postage	\$2,000	\$0	\$167	\$167	\$1,536	\$666	(\$869)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$333	\$333
Utilities	\$15,900	\$1,262	\$1,324	\$62	\$4,968	\$5,298	\$330
Repairs & Maintenance	\$8,000	\$1,661	\$666	(\$995)	\$2,330	\$2,666	\$335
Advertising	\$45,000	\$665	\$3,749	\$3,084	\$6,531	\$14,994	\$8,463
Bank Charges	\$35,000	\$3,636	\$2,916	(\$720)	\$12,264	\$11,662	(\$601)
Office Supplies	\$4,000	\$19	\$333	\$314	\$539	\$1,333	\$793
Operating Supplies	\$5,000	\$822	\$417	(\$406)	\$2,175	\$1,666	(\$509)
Dues, Licenses & Subscriptions	\$8,000	\$0	\$666	\$666	\$473	\$2,666	\$2,193
Drug Testing - All Departments	\$500	\$49	\$42	(\$7)	\$97	\$167	\$69
Training, Education & Employee Relations	\$3,000	\$0	\$250	\$250	\$432	\$1,000	\$568
Contractual Security	\$3,000	\$0	\$250	\$250	\$1,664	\$1,000	(\$664)
IT Services	\$3,000	\$0	\$250	\$250	\$435	\$1,000	\$565
Total Golf Course Expenditures	\$153,900	\$10,052	\$12,820	\$2,768	\$38,478	\$51,279	\$12,802

Vierra East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$115	\$20	\$380	\$367	(\$14)
Equipment Lease	\$1,100	\$100	\$106	\$6	\$446	\$336	(\$110)
Total Restaurant Expenditures	\$2,300	\$195	\$221	\$26	\$826	\$703	(\$124)

<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$170,388	\$175,774	\$536	\$681,171	\$702,297	\$2,126
Administrative Fee	\$19,957	\$14,344	\$1,663	\$229	\$6,347	\$6,652	\$305
FICA Expense	\$16,547	\$1,304	\$1,379	\$75	\$5,215	\$5,515	\$300
Health Insurance	\$707	\$0	\$59	\$59	\$118	\$236	\$117
Workers Compensation	\$4,239	\$465	\$353	(\$112)	\$1,862	\$1,413	(\$449)
Unemployment	\$12,786	\$1,022	\$1,065	\$43	\$2,627	\$4,262	\$1,635
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,200	\$733	(\$467)
Utilities	\$22,500	\$1,655	\$1,875	\$220	\$6,487	\$7,500	\$1,013
Repairs	\$250	\$355	\$21	(\$334)	\$355	\$83	(\$272)
Pest Control	\$1,200	\$95	\$100	\$5	\$380	\$400	\$20
Supplies	\$10,000	\$1,205	\$833	(\$372)	\$4,510	\$3,333	(\$1,177)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$500	\$500
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$667	\$667
Fuel	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Cart Lease	\$99,000	\$8,573	\$8,250	(\$323)	\$31,211	\$33,000	\$1,789
Cart Maintenance	\$4,000	\$604	\$333	(\$271)	\$2,401	\$1,333	(\$1,068)
Driving Range	\$10,000	\$556	\$833	\$278	\$1,320	\$3,333	\$2,013
Total Golf Operation Expenditures	\$418,286	\$34,307	\$34,856	\$549	\$132,205	\$139,425	\$7,220

<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$7,219	\$6,417	(\$802)	\$26,572	\$25,667	(\$905)
Total Merchandise Sales	\$77,000	\$7,219	\$6,417	(\$802)	\$26,572	\$25,667	(\$905)

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$452,632	\$38,115	\$37,719	(\$396)	\$140,546	\$150,877	\$10,331
Administrative Fees	\$11,919	\$1,037	\$993	(\$44)	\$3,746	\$3,973	\$227
FICA Expense	\$3,756	\$2,776	\$313	(\$2,463)	\$10,275	\$1,252	(\$9,023)
Employee Insurance	\$49,336	\$3,671	\$4,111	\$440	\$16,344	\$16,445	\$101
Workers Compensation	\$11,023	\$1,039	\$919	(\$120)	\$3,833	\$3,674	(\$159)
Unemployment	\$8,170	\$2,177	\$681	(\$1,496)	\$2,511	\$2,723	\$212
Consulting Fees	\$6,000	\$500	\$500	\$0	\$2,000	\$2,000	\$0
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$57	\$1,333	\$777
Utilities/Water	\$26,200	\$2,066	\$2,183	\$117	\$8,345	\$8,733	\$389
Repairs	\$48,000	\$6,763	\$4,000	(\$2,763)	\$19,692	\$16,000	(\$3,692)
Fuel & Oil	\$40,000	\$320	\$3,333	\$3,013	\$5,156	\$13,333	\$8,177
Pest Control	\$1,000	\$88	\$83	(\$4)	\$351	\$333	(\$17)
Irrigation/Drainage	\$30,000	\$736	\$2,500	\$1,764	\$4,938	\$10,000	\$5,062
Sand and Topsoil	\$26,500	\$641	\$2,208	\$1,567	\$1,284	\$8,833	\$7,549
Flower/Mulch	\$7,000	\$1,496	\$583	(\$913)	\$2,130	\$2,333	\$204
Fertilizer	\$139,000	\$2,497	\$11,583	\$9,087	\$16,542	\$46,333	\$29,791
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$1,681	\$5,500	\$3,819
Trash Removal	\$2,000	\$201	\$167	(\$34)	\$842	\$67	(\$176)
Contingency	\$6,000	\$0	\$500	\$500	\$0	\$2,000	\$2,000
First Aid	\$800	\$0	\$67	\$67	\$71	\$267	\$196
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$333	\$333
Operating Supplies	\$15,000	\$0	\$1,250	\$1,250	\$2,374	\$5,000	\$2,626
Training	\$1,000	\$0	\$83	\$83	\$0	\$333	\$333
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$172	\$333	\$161
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$333	\$333
Uniforms	\$8,500	\$622	\$708	\$86	\$2,788	\$2,833	\$46
Equipment Rental	\$2,000	\$0	\$167	\$167	\$0	\$67	\$67
Equipment Lease	\$165,000	\$9,219	\$13,750	\$4,531	\$47,343	\$55,000	\$7,657
Small Tools	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Total Golf Course Maintenance	\$1,084,836	\$73,966	\$90,403	\$16,437	\$293,521	\$361,612	\$68,091

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2021

	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	\$500	\$500
Arbitrage	\$600	\$20	\$50	\$30	\$80	\$200	\$120
Dissemination	\$1,000	\$83	\$83	\$0	\$333	\$333	\$0
Trustee Fees	\$4,100	\$342	\$342	(\$0)	\$1,367	\$1,367	(\$0)
Annual Audit	\$1,500	\$125	\$125	\$0	\$500	\$500	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$18,760	\$18,760	\$0
Insurance	\$77,000	\$6,365	\$6,417	\$51	\$24,748	\$25,667	\$919
Property Taxes	\$15,000	\$1,757	\$1,250	(\$507)	\$5,383	\$5,000	(\$383)
Total Administrative Expenditures	\$156,980	\$13,382	\$13,082	(\$301)	\$51,171	\$52,327	\$1,156
Total Revenues	\$1,928,696	\$214,197	\$192,315	\$21,883	\$701,066	\$649,844	\$51,221
Total Expenditures	\$1,893,302	\$139,121	\$157,799	\$18,677	\$542,773	\$631,013	\$88,240
Operating Income (Loss)	\$35,394	\$75,076	\$34,516	\$40,560	\$158,293	\$18,832	\$139,461
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	(\$0)	\$186,750	\$186,750	(\$0)
Interest Income	\$1,000	\$1	\$83	(\$82)	\$4	\$33	(\$330)
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	(\$46,808)	(\$46,808)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$141,667)	(\$141,667)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$35,394)	(\$430)	(\$2,950)	(\$2,684)	(\$1,676)	(\$1,392)	(\$285)
Change in Net Assets	\$0	\$74,646	\$31,566	\$37,877	\$156,617	\$17,440	\$139,177
Beginning Net Assets	\$0	----	----	----	(\$1,097,897)	----	----
Ending Net Assets	\$0	----	----	----	(\$941,280)	----	----

Viera East General Fund
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$0	\$196,793	\$503,121	\$38,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$737,958
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
Interest Income	\$0	\$0	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
Total Revenues	\$4,690	\$201,483	\$507,811	\$42,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$756,721

Administrative Expenditures

Supervisors Fees	\$2,678	\$2,384	\$2,900	\$1,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,377
Engineering Fees	\$0	\$0	\$475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$475
Attorney's Fees	\$0	\$0	\$1,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,524
Dissemination	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Trustee Fees	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,867
Annual Audit	\$275	\$275	\$275	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,100
Collection Agent	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833
Management Fees	\$6,370	\$6,370	\$6,370	\$6,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,480
Postage	\$364	\$198	\$138	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,025
Printing & Binding	\$206	\$70	\$125	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$451
Insurance-Liability	\$608	\$608	\$608	\$1,358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,183
Legal Advertising	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296
Other Current Charges	\$78	\$29	\$59	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$182
Office Supplies	\$20	\$20	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80
Dues & Licenses	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
Information Technology	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
Total Administrative	\$13,953	\$13,011	\$15,550	\$12,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,399

Operating Expenditures

Salaries	\$11,153	\$13,540	\$12,302	\$12,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,296
Administration Fee	\$556	\$157	\$143	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
FICA Expense	\$382	\$928	\$843	\$845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,998
Health Insurance	\$1,281	\$1,281	\$1,281	\$1,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,203
Workers Compensation	\$305	\$218	\$336	\$336	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,194
Unemployment	\$0	\$152	\$191	\$374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$717
Other Contractual	\$462	\$1,225	\$903	\$462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,051
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	\$16,000	\$15,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,459

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	\$965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,398
Water Management System	\$7,887	\$8,087	\$13,107	\$8,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,169
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	\$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
Total Maintenance	\$25,110	\$48,297	\$14,072	\$8,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96,367

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,364	\$12,255	\$11,279	\$11,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,214
Administrative Fees	\$288	\$409	\$318	\$298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,313
FICA	\$780	\$907	\$832	\$829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,347
Health Insurance	\$1,452	\$1,428	\$1,265	\$1,344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,488
Workers Compensation	\$283	\$335	\$308	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,235
Unemployment	\$21	\$25	\$202	\$650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$898
Telephone	\$633	\$544	\$554	\$551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,281
Utilities	\$506	\$780	\$534	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,356
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance-Property	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Repairs	\$3,081	\$837	\$1,593	\$1,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,207
Fuel	\$1,442	\$531	\$511	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,642
Park Maintenance	\$0	\$0	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$480
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$759
Contingencies	\$215	\$0	\$935	\$3,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,163
Refuse	\$480	\$240	\$240	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
Office Supplies	\$512	\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$723
Uniforms	\$199	\$247	\$245	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$888
Fire Alarm System	\$512	\$588	\$512	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,123
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,424
Total Grounds Maintenance	\$23,190	\$21,762	\$24,450	\$24,829	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,230

Total Expenditures	\$76,391	\$100,571	\$70,072	\$62,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309,453
Operating Income (Loss)	(\$71,701)	\$100,912	\$437,739	(\$19,683)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$447,266

<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)	\$100,912	\$437,739	(\$19,683)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$447,266

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	0	0	0	0	0	0	0	0	13,581
Member Rounds	701	666	816	1,012	0	0	0	0	0	0	0	0	580
Comp Rounds	237	152	234	239	0	0	0	0	0	0	0	0	862
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GoldNow	285	256	293	313	0	0	0	0	0	0	0	0	1,147
<i>Revenue per Round</i>													
Paid Rounds	\$33	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106

Revenues:

Greens Fees	\$107,375	\$107,634	\$130,099	\$165,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$510,283
Gift Cards - Sales	\$458	\$636	\$3,462	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,988
Gift Cards - Usage	(\$803)	(\$482)	(\$2,812)	(\$3,031)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,129)
Season Advance/Trail Fees	\$18,051	\$20,606	\$22,572	\$21,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,592
Associate Memberships	\$3,950	\$3,081	\$4,661	\$7,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,592
Driving Range	\$5,963	\$6,015	\$6,358	\$8,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,193
Gift Lessons	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,108
Restaurant	\$2,359	\$3,141	\$4,837	\$3,029	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,366
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,077
Miscellaneous Income	\$2,867	\$145	\$189	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,296
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$701,066

Golf Course Expenditures:

Other Contractual Services	\$710	\$1,035	\$1,035	\$1,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,414
Telephone/Internet	\$106	\$106	\$106	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$424
Postage	\$0	\$41	\$1,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,536
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,217	\$1,288	\$1,201	\$1,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,968
Repairs & Maintenance	\$419	\$250	\$0	\$1,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,330
Advertising	(\$350)	\$2,099	\$4,117	\$665	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,531
Bank Charges	\$2,332	\$3,112	\$3,184	\$3,636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,264
Office Supplies	\$78	\$327	\$115	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$539
Operating Supplies	\$442	\$345	\$566	\$822	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,175
Dues, Licenses & Subscriptions	\$180	\$0	\$293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$473
Drug Testing - All Departments	\$0	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97
Training, Education & Employee Relations	\$51	\$381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$432
Contractual Security	\$482	\$519	\$662	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,861
IT Services	\$0	\$435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435
Total Golf Course Expenditures	\$5,667	\$9,938	\$12,822	\$10,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,478

Restaurant Expenditures:

Pest Control	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380
Equipment Lease	\$100	\$147	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
Total Restaurant Expenditures	\$195	\$242	\$195	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$826

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	\$16,814	\$17,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,171
Administrative Fee	\$1,586	\$1,816	\$1,511	\$1,434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,347
FICA Expense	\$1,231	\$1,395	\$1,286	\$1,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,215
Health Insurance	\$43	\$43	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118
Workers Compensation	\$439	\$498	\$459	\$465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,862
Unemployment	\$521	\$515	\$569	\$1,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,627
Golf Printing	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
Utilities	\$1,686	\$1,629	\$1,517	\$1,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,487
Repairs	\$0	\$0	\$0	\$355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355
Pest Control	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$380
Supplies	\$1,410	\$1,019	\$876	\$1,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,510
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	\$7,776	\$8,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,211
Cart Maintenance	\$251	\$272	\$1,275	\$604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,401
Driving Range	\$32	\$0	\$733	\$556	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,320
Total Golf Operation Expenditures	\$31,062	\$32,692	\$34,144	\$34,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$132,205

Merchandise Sales:

Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,571.55
Total Merchandise Sales	\$6,482	\$4,241	\$8,630	\$7,219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,572

Golf Course Maintenance:

Salaries	\$32,200	\$38,863	\$31,368	\$38,115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140,546
Administrative Fees	\$852	\$1,035	\$822	\$1,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,746
FICA Expense	\$2,400	\$2,819	\$2,279	\$2,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,275
Employee Insurance	\$6,053	\$3,786	\$2,834	\$3,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,344
Workers Compensation	\$877	\$1,061	\$856	\$1,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,833
Unemployment	\$0	\$0	\$334	\$2,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,511
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,345
Repairs	\$4,341	\$7,770	\$817	\$6,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,692
Fuel & Oil	\$2,720	\$1,078	\$1,038	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,156
Pest Control	\$88	\$88	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351
Irrigation/Drainage	\$1,150	\$1,525	\$1,527	\$736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,938
Sand and Topsoil	\$321	\$321	\$0	\$644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,284
Flower/Mulch	\$296	\$3,173	\$337	\$1,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,130
Fertilizer	\$7,254	\$1,681	\$3,618	\$2,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,542
Seed/Sod	\$0	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,681
Trash Removal	\$240	\$402	\$0	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$842
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	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,374
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	\$777	\$622	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,788
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$12,688	\$11,952	\$13,484	\$9,219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,343
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$75,915	\$80,884	\$62,755	\$73,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$293,521

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80
Dissemination	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Trustee Fees	\$342	\$342	\$342	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,367
Annual Audit	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
Insurance	\$6,127	\$6,127	\$6,127	\$6,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,748
Property Taxes	\$1,250	\$1,250	\$1,126	\$1,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,383
Total Administrative Expenditures	\$12,637	\$12,637	\$12,514	\$13,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,171
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$701,066
Total Expenditures	\$131,958	\$140,634	\$131,059	\$139,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$542,773
Operating Income (Loss)	\$19,193	\$11,560	\$52,463	\$75,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158,293
<i>Non Operating Revenues/Expenditures:</i>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186,750
Interest Income	\$1	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
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)	(\$11,702)	(\$11,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$46,808)
Principal Expense	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$141,667)
Total Non Operating Revenues/(Expenditures)	(\$385)	(\$431)	(\$430)	(\$430)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,676)
Net Non Operating Income / (Loss)	\$18,808	\$11,129	\$52,033	\$74,646	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156,617

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,108
Total Revenues	\$9,238	\$9,725	\$10,462	\$8,683	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,108
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,572
Total Expenditures	\$6,482	\$4,241	\$8,630	\$7,219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,572
Operating Income (Loss)	\$2,756	\$5,484	\$1,832	\$1,464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,536

**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:	\$280,131
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:	\$234,597
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 1/31/20	Actuals 1/31/21	Variance	Year to Date 1/31/20	Year to Date 1/31/21	Variance
<i>Revenues:</i>						
Greens Fees	\$ 135,425	\$ 165,174	\$ 29,749	\$ 407,815	\$ 510,283	\$ 102,468
Gift Cards - Sales	\$ 371	\$ 433	\$ 62	\$ 3,281	\$ 4,988	\$ 1,707
Gift Cards - Usage	\$ (2,432)	\$ (3,031)	\$ (599)	\$ (5,187)	\$ (7,129)	\$ (1,941)
Season Advance/Trail Fees	\$ 19,936	\$ 21,363	\$ 1,428	\$ 70,642	\$ 82,592	\$ 11,950
Associate Memberships	\$ 8,216	\$ 7,900	\$ (316)	\$ 18,012	\$ 19,592	\$ 1,580
Driving Range	\$ 7,698	\$ 8,857	\$ 1,159	\$ 21,271	\$ 29,193	\$ 7,922
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 700	\$ 700	\$ -
Merchandise Sales	\$ 8,375	\$ 8,683	\$ 308	\$ 34,252	\$ 38,108	\$ 3,856
Restaurant	\$ 2,027	\$ 3,029	\$ 1,002	\$ 7,899	\$ 13,366	\$ 5,466
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 7,509	\$ 6,077	\$ (1,432)
Miscellaneous Income	\$ 2,330	\$ 95	\$ (2,234)	\$ 6,945	\$ 3,296	\$ (3,649)
Total Revenues	<u>\$ 183,998</u>	<u>\$ 214,197</u>	<u>\$ 30,200</u>	<u>\$ 573,138</u>	<u>\$ 701,066</u>	<u>\$ 127,927</u>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 10,017	\$ 10,052	\$ (35)	\$ 46,931	\$ 38,478	\$ 8,453
Restaurant	\$ 193	\$ 195	\$ (2)	\$ 772	\$ 826	\$ (55)
Golf Operations	\$ 39,394	\$ 34,307	\$ 5,087	\$ 124,995	\$ 132,205	\$ (7,210)
Merchandise Sales	\$ 7,960	\$ 7,219	\$ 741	\$ 23,522	\$ 26,572	\$ (3,049)
Golf Course Maintenance	\$ 90,366	\$ 73,966	\$ 16,400	\$ 322,543	\$ 293,521	\$ 29,022
Administrative	\$ 12,856	\$ 13,382	\$ (526)	\$ 48,623	\$ 51,171	\$ (2,548)
Total Expenditures	<u>\$ 160,785</u>	<u>\$ 139,121</u>	<u>\$ 21,664</u>	<u>\$ 567,386</u>	<u>\$ 542,773</u>	<u>\$ 24,613</u>
Operating Income/(Loss)	<u><u>\$ 23,212</u></u>	<u><u>\$ 75,076</u></u>	<u><u>\$ 51,864</u></u>	<u><u>\$ 5,752</u></u>	<u><u>\$ 158,293</u></u>	<u><u>\$ 152,540</u></u>

