



**Viera East
Community Development
District**

Unaudited Financial Reporting

February 28, 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
 February 28, 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>
Assets						
Operating Account	\$755,028	\$151,064	---	---	\$905,008	\$1,811,099
Accounts Receivable	---	---	---	---	\$1,312	\$1,312
Rent Receivable	---	---	---	---	\$1,982	\$1,982
Due From Golf Course	\$32,878	---	---	---	---	\$32,878
Due From General Fund	---	---	\$133,567	---	\$60,496	\$194,063
Due From Capital Reserve	\$209	---	---	---	\$4,391	\$4,600
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$2,678	\$2,678
Due from Capital Projects	---	\$51,798	---	---	\$750	\$52,548
Inventory - Pro Shop	---	---	---	---	\$50,569	\$50,569
Investments:						
State Board	---	\$89,197	---	---	---	\$89,197
Benefit Assessment- Series 2012	---	---	---	---	\$4,108	\$4,108
Reserve - Series 2012	---	---	---	---	\$280,132	\$280,132
Bond Service- Series 2006	---	---	\$2,440,583	---	---	\$2,440,583
Reserve- Series 2020	---	---	\$234,598	---	---	\$234,598
Temporary Interest Series 2020	---	---	\$361,241	---	---	\$361,241
Project- Series 2020	---	---	---	\$4,548,495	---	\$4,548,495
Cost of Issuance- Series 2020	---	---	---	\$55,075	---	\$55,075
Improvements (Net of Depreciation)	---	---	---	---	\$1,130,855	\$1,130,855
Prepaid Expenses- Operations	\$7,246	---	---	---	\$95,744	\$102,990
Total Assets	\$806,393	\$292,058	\$3,169,988	\$4,603,570	\$2,560,946	\$11,432,954
Liabilities						
Accounts Payable	\$9,611	---	---	---	(\$135)	\$9,476
Accrued Expenses	\$3,708	---	---	---	\$12,912	\$16,621
Deferred Revenue- Season Advance	---	---	---	---	\$95,226	\$95,226
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$10,635	\$10,635
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$281,853	\$281,853
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	\$209	\$11,030	---	\$32,878	\$44,118
Accrued Interest Payable	---	---	---	---	\$89,059	\$89,059
Accrued Principal Payable	---	---	---	---	\$141,667	\$141,667
Sales Tax Payable	---	---	---	---	\$5,047	\$5,047
Event Deposits	---	---	---	---	(\$116)	(\$116)
Due to Golf Course	\$60,496	\$4,391	\$22,922	---	---	\$87,809
Due to Debt Service	\$133,567	---	---	---	---	\$133,567
Due to Capital Reserve	---	---	---	\$51,798	---	\$51,798
Accrued Payroll Payable	\$10,155	---	---	---	\$22,160	\$32,315
Bonds Payable - Series 2012	---	---	---	---	\$2,895,000	\$2,895,000
Bond Discount	---	---	---	---	(\$15,817)	(\$15,817)
Deferred Loss	---	---	---	---	(\$159,029)	(\$159,029)
Fund Equity						
Net Assets	---	---	---	---	(\$852,397)	(\$852,397)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$7,246	---	---	---	---	\$7,246
Unassigned	\$405,608	---	---	---	---	\$405,608
Assigned- Capital Reserve Fund	---	\$287,458	---	---	---	\$287,458
Restricted for Capital Projects	---	---	---	\$4,551,772	---	\$4,551,772
Restricted for Debt Service	---	---	\$3,136,036	---	---	\$3,136,036
Total Liabilities, Fund Equity, Other	\$806,393	\$292,058	\$3,169,988	\$4,603,570	\$2,560,946	\$11,432,954

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending February 28, 2021

	Adopted Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$745,338	\$745,338	\$0
Golf Course Administrative Services	\$56,280	\$23,450	\$23,450	\$0
Interest Income	\$100	\$42	\$4	(\$38)
Total Revenues	\$864,536	\$768,830	\$768,792	(\$38)
<i>Administrative Expenditures</i>				
Supervisors Fees	\$30,496	\$12,707	\$11,705	\$1,002
Engineering Fees	\$5,000	\$2,083	\$625	\$1,458
Attorney's Fees	\$5,000	\$2,083	\$1,524	\$559
Dissemination	\$1,000	\$417	\$417	\$0
Trustee Fees	\$5,600	\$2,333	\$2,333	(\$0)
Annual Audit	\$6,500	\$2,708	\$1,375	\$1,333
Collection Agent	\$2,500	\$1,042	\$1,042	(\$0)
Management Fees	\$100,440	\$41,850	\$41,850	\$0
Postage	\$1,500	\$625	\$1,078	(\$453)
Printing & Binding	\$2,500	\$1,042	\$663	\$379
Insurance- Liability	\$7,475	\$3,115	\$3,792	(\$677)
Legal Advertising	\$1,500	\$625	\$568	\$57
Other Current Charges	\$1,500	\$625	\$199	\$426
Office Supplies	\$1,500	\$625	\$80	\$545
Dues & Licenses	\$175	\$73	\$73	(\$0)
Information Technology	\$3,400	\$1,417	\$1,417	\$0
Total Administrative	\$176,086	\$73,369	\$68,739	\$4,631

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending February 28, 2021

	Adopted Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$149,299	\$62,208	\$60,372	\$1,836
Administrative Fee	\$1,659	\$691	\$1,129	(\$438)
FICA Expense	\$11,421	\$4,759	\$3,561	\$1,198
Employee Insurance	\$16,914	\$7,048	\$6,522	\$525
Workers Compensation	\$2,926	\$1,219	\$1,694	(\$475)
Unemployment	\$853	\$355	\$817	(\$462)
Other Contractual	\$7,500	\$3,125	\$3,392	(\$267)
Training	\$500	\$208	\$0	\$208
Uniforms	\$500	\$208	\$0	\$208
Total Operating	\$191,572	\$79,822	\$77,488	\$2,333
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$5,833	\$0	\$5,833
Lake Bank Restoration	\$60,000	\$60,000	\$57,000	\$3,000
Environmental Services	\$20,000	\$8,333	\$1,785	\$6,548
Water Management System	\$99,000	\$41,250	\$45,002	(\$3,752)
Control Burns	\$15,000	\$6,250	\$652	\$5,598
Contingencies	\$2,000	\$833	\$0	\$833
Fire Line Maintenance	\$3,000	\$1,250	\$800	\$450
Basin Repair	\$4,000	\$1,667	\$0	\$1,667
Total Maintenance	\$217,000	\$125,417	\$105,239	\$20,177

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending February 28, 2021

	Adopted Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$58,661	\$55,102	\$3,559
Administrative Fees	\$3,684	\$1,535	\$1,554	(\$19)
FICA	\$10,770	\$4,488	\$4,070	\$417
Health Insurance	\$18,818	\$7,841	\$6,893	\$948
Workers Compensation	\$2,759	\$1,150	\$1,505	(\$355)
Unemployment	\$2,120	\$883	\$1,300	(\$417)
Telephone	\$6,250	\$2,604	\$2,844	(\$240)
Utilities	\$5,500	\$2,292	\$2,949	(\$658)
Property Appraiser	\$1,990	\$1,990	\$1,989	\$2
Insurance	\$1,663	\$693	\$625	\$68
Repairs	\$15,000	\$6,250	\$7,898	(\$1,648)
Fuel	\$10,000	\$4,167	\$4,479	(\$312)
Park Maintenance	\$2,500	\$1,042	\$760	\$282
Sidewalk Maintenance	\$5,000	\$2,083	\$0	\$2,083
Chemicals	\$4,000	\$1,667	\$759	\$907
Contingencies	\$4,000	\$4,000	\$4,755	(\$755)
Refuse	\$6,000	\$2,500	\$2,160	\$340
Office Supplies	\$750	\$750	\$723	\$27
Uniforms	\$3,000	\$1,250	\$1,084	\$166
Fire Alarm System	\$6,500	\$2,708	\$2,635	\$74
Rain Bird Pump System	\$27,576	\$11,490	\$11,722	(\$232)
Total Grounds Maintenance	\$278,667	\$120,043	\$115,804	\$4,239
Total Expenditures	\$863,325	\$398,651	\$367,271	\$31,380
Operating Income (Loss)	\$1,211	\$370,179	\$401,521	\$31,342
<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)	\$370,179	\$401,521	\$31,342
Beginning Fund Balance	\$0		\$187,333	
Ending Fund Balance	\$0		\$588,854	

Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending February 28, 2021

	Adopted Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
--	-------------------	----------------------------	-------------------	----------

Revenues

Interest Income	\$2,500	\$1,042	\$75	(\$966)
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	\$1,042	\$75	(\$966)
-----------------------	-----------------	----------------	-------------	----------------

Expenditures

Capital Outlay	\$100,000	\$11,595	\$11,595	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0

Total Expenditures	\$125,000	\$11,595	\$11,595	\$0
---------------------------	------------------	-----------------	-----------------	------------

Excess Revenues/(Expenditures)	(\$90,070)		(\$11,519)	
---------------------------------------	-------------------	--	-------------------	--

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

Ending Fund Balance	\$139,032	\$287,458
----------------------------	------------------	------------------

Viera East
Community Development District

Capital Reserve Fund
 Capital Outlay Check Register Detail
 For Period Ending February 28, 2021

Check Date	Vendor	Detail	Amount
Capital Outlay			
<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	Lowes	Posts for Mirror	\$ 209.30
Total			\$ 11,594.81

Viera East

Community Development District

Debt Service Fund Series 2006
Statement of Revenues & Expenditures
For Period Ending February 28, 2021

	Adopted Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
Revenues				
Special Assessments	\$2,376,297	\$2,191,586	\$2,191,586	\$0
Interest Income	\$1,500	\$625	\$17	(\$608)
Total Revenues	\$2,377,797	\$2,192,211	\$2,191,603	(\$608)
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)		\$2,064,959	
Beginning Fund Balance	\$522,357		\$475,238	
Ending Fund Balance	\$506,866		\$2,540,197	

Viera East

Community Development District

Debt Service Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending February 28, 2021

	Adopted Budget	Prorated Budget 2/28/21	Actual 2/28/21	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$417	\$13	(\$404)
Total Revenues	\$1,000	\$417	\$13	(\$404)
<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)		(\$52,666)	
Beginning Fund Balance	\$648,505		\$648,505	
Ending Fund Balance	\$506,518		\$595,838	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2021

	Actual 2/28/21
<u>Revenues</u>	
Interest Income	\$119
Total Revenues	\$119
<u>Expenditures</u>	
Capital Outlay	\$1,537,898
Cost of Issuance	\$0
Total Expenditures	\$1,537,898
Excess Revenues/(Expenditures)	(\$1,537,780)
Beginning Fund Balance	\$6,089,551
Ending Fund Balance	\$4,551,772

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35250	3564	3997	(433)	17,145	14,766	2,379
Member Rounds	10,000	836	1,134	(298)	4,611	4,189	422
Comp Rounds	3,000	182	340	(158)	1,044	1,257	(213)
EZ Links	3,000	0	340	(340)	-	1,190	(1,190)
GolfNow	2,000	250	227	23	1,397	838	559
Total Memberships	60	2	-	2	41	60	(19)
<i>Revenue per Round</i>							
Revenue per Round							
Paid Rounds	\$40	\$45	\$41	\$5	\$39	\$44	(\$4)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,426,357	\$161,835	\$163,318	(\$1,483)	\$672,118	\$644,000	\$28,117
Gift Cards - Sales	\$25,000	\$398	\$2,863	(\$2,465)	\$5,386	\$11,288	(\$5,902)
Gift Cards - Usage	(\$25,000)	(\$1,817)	(\$2,863)	\$1,045	(\$8,946)	(\$11,288)	\$2,342
Season Advance/Trail Fees	\$210,000	\$21,645	\$24,045	(\$2,400)	\$104,237	\$94,815	\$9,422
Associate Memberships	\$42,000	\$5,767	\$4,809	\$958	\$25,359	\$18,963	\$6,396
Driving Range	\$80,000	\$7,544	\$9,160	(\$1,616)	\$36,737	\$36,120	\$617
Golf Lessons	\$2,100	\$175	\$240	(\$65)	\$875	\$948	(\$73)
Merchandise Sales	\$115,000	\$9,199	\$13,168	(\$3,969)	\$47,306	\$51,923	(\$4,616)
Restaurant	\$20,000	\$2,377	\$2,290	\$87	\$15,743	\$9,030	\$6,713
Special Assessments - Operations	\$18,239	\$1,519	\$1,519	\$0	\$7,597	\$7,597	\$0
Miscellaneous Income	\$15,000	\$105	\$1,250	(\$1,144)	\$3,401	\$6,248	(\$2,846)
Total Revenues	\$1,928,696	\$208,747	\$219,799	(\$11,052)	\$909,812	\$869,643	\$40,170

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,847	\$1,250	(\$598)	\$6,262	\$6,248	(\$14)
Telephone/Internet	\$5,500	\$106	\$458	\$352	\$530	\$2,291	\$1,761
Postage	\$2,000	\$0	\$167	\$167	\$1,536	\$833	(\$703)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$417	\$417
Utilities	\$15,900	\$1,262	\$1,324	\$63	\$6,230	\$6,622	\$393
Repairs & Maintenance	\$8,000	\$2,596	\$666	(\$1,930)	\$4,926	\$3,332	(\$1,594)
Advertising	\$45,000	\$1,364	\$3,749	\$2,385	\$7,894	\$18,743	\$10,848
Bank Charges	\$35,000	\$4,992	\$2,916	(\$2,076)	\$17,255	\$14,578	(\$2,678)
Office Supplies	\$4,000	\$263	\$333	\$71	\$802	\$1,666	\$864
Operating Supplies	\$5,000	\$110	\$417	\$307	\$2,285	\$2,083	(\$202)
Dues, Licenses & Subscriptions	\$8,000	\$943	\$666	(\$277)	\$1,416	\$3,332	\$1,916
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$97	\$208	\$111
Training, Education & Employee Relations	\$3,000	\$675	\$250	(\$425)	\$1,107	\$1,250	\$143
Contractual Security	\$3,000	\$196	\$250	\$54	\$2,057	\$1,250	(\$807)
IT Services	\$3,000	\$0	\$250	\$250	\$435	\$1,250	\$815
Total Golf Course Expenditures	\$153,900	\$14,353	\$12,820	(\$1,533)	\$52,831	\$64,099	\$11,268

Vierra East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$136	\$41	\$476	\$503	\$27
Equipment Lease	\$1,100	\$99	\$125	\$25	\$545	\$461	(\$85)
Total Restaurant Expenditures	\$2,300	\$194	\$261	\$66	\$1,021	\$963	(\$57)

<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$153,226	\$17,574	\$2,248	\$83,497	\$87,871	\$4,374
Administrative Fee	\$19,957	\$1,193	\$1,663	\$470	\$7,540	\$8,315	\$775
FICA Expense	\$16,547	\$1,172	\$1,379	\$206	\$6,388	\$6,894	\$507
Health Insurance	\$707	\$33	\$59	\$26	\$152	\$295	\$143
Workers Compensation	\$4,239	\$419	\$353	(\$65)	\$2,280	\$1,766	(\$514)
Unemployment	\$12,786	\$920	\$1,065	\$146	\$3,546	\$5,327	\$1,781
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,200	\$917	(\$284)
Utilities	\$22,500	\$1,586	\$1,875	\$289	\$8,074	\$9,375	\$1,302
Repairs	\$250	\$0	\$21	\$21	\$355	\$104	(\$251)
Pest Control	\$1,200	\$95	\$100	\$5	\$476	\$500	\$24
Supplies	\$10,000	\$719	\$833	\$115	\$5,229	\$4,167	(\$1,062)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$625	\$625
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$833	\$833
Fuel	\$500	\$0	\$42	\$42	\$0	\$208	\$208
Cart Lease	\$99,000	\$7,971	\$8,250	\$279	\$39,182	\$41,250	\$2,068
Cart Maintenance	\$4,000	\$711	\$333	(\$377)	\$3,112	\$1,667	(\$1,445)
Driving Range	\$10,000	\$227	\$833	\$606	\$1,548	\$4,167	\$2,619
Total Golf Operation Expenditures	\$418,286	\$30,372	\$34,856	\$4,484	\$162,577	\$174,281	\$11,704

<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$3,007	\$6,417	\$3,409	\$29,579	\$32,083	\$2,504
Total Merchandise Sales	\$77,000	\$3,007	\$6,417	\$3,409	\$29,579	\$32,083	\$2,504

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$452,632	\$262,216	\$377,719	\$11,503	\$166,762	\$188,597	\$21,834
Administrative Fees	\$11,919	\$815	\$993	\$178	\$4,561	\$4,966	\$406
FICA Expense	\$3,756	\$1,901	\$313	(\$1,588)	\$12,176	\$1,565	(\$10,611)
Employee Insurance	\$49,336	\$1,751	\$4,111	\$2,360	\$18,095	\$20,557	\$2,461
Workers Compensation	\$11,023	\$714	\$919	\$204	\$4,548	\$4,593	\$45
Unemployment	\$8,170	\$1,454	\$681	(\$774)	\$3,966	\$3,404	(\$562)
Consulting Fees	\$6,000	\$0	\$500	\$500	\$2,000	\$2,500	\$500
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$557	\$1,667	\$1,110
Utilities/Water	\$26,200	\$2,301	\$2,183	(\$118)	\$10,646	\$10,917	\$270
Repairs	\$48,000	\$1,613	\$4,000	\$2,387	\$21,305	\$20,000	(\$1,305)
Fuel & Oil	\$40,000	\$3,513	\$3,333	(\$180)	\$8,669	\$16,667	\$7,997
Pest Control	\$1,000	\$88	\$83	(\$4)	\$438	\$417	(\$22)
Irrigation/Drainage	\$30,000	\$736	\$2,500	\$1,764	\$5,674	\$12,500	\$6,826
Sand and Topsoil	\$26,500	\$0	\$2,208	\$2,208	\$1,284	\$11,042	\$9,758
Flower/Mulch	\$7,000	\$296	\$583	\$287	\$2,426	\$2,917	\$491
Fertilizer	\$139,000	\$2,360	\$11,583	\$9,223	\$18,902	\$57,917	\$39,014
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$1,681	\$6,875	\$5,194
Trash Removal	\$2,000	\$402	\$167	(\$235)	\$1,244	\$833	(\$411)
Contingency	\$6,000	\$0	\$500	\$500	\$0	\$2,500	\$2,500
First Aid	\$800	\$0	\$67	\$67	\$71	\$333	\$263
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$417	\$417
Operating Supplies	\$15,000	\$485	\$1,250	\$765	\$2,859	\$6,250	\$3,391
Training	\$1,000	\$0	\$83	\$83	\$0	\$417	\$417
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$172	\$417	\$244
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$417	\$417
Uniforms	\$8,500	\$622	\$708	\$86	\$3,410	\$3,542	\$132
Equipment Rental	\$2,000	\$0	\$167	\$167	\$0	\$833	\$833
Equipment Lease	\$165,000	\$13,229	\$13,750	\$521	\$60,572	\$68,750	\$8,178
Small Tools	\$500	\$0	\$42	\$42	\$0	\$208	\$208
Total Golf Course Maintenance	\$1,084,836	\$58,497	\$90,403	\$31,906	\$352,018	\$452,015	\$99,997

Vierra East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending February 28, 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	\$625	\$625
Arbitrage	\$600	\$20	\$50	\$30	\$100	\$250	\$150
Dissemination	\$1,000	\$83	\$83	\$0	\$417	\$417	\$0
Trustee Fees	\$4,100	\$342	\$342	(\$0)	\$1,708	\$1,708	(\$0)
Annual Audit	\$1,500	\$125	\$125	\$0	\$625	\$625	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$23,450	\$23,450	\$0
Insurance	\$77,000	\$6,127	\$6,417	\$289	\$30,875	\$32,083	\$1,208
Property Taxes	\$15,000	\$1,621	\$1,250	(\$371)	\$7,004	\$6,250	(\$754)
Total Administrative Expenditures	\$156,980	\$13,009	\$13,082	\$73	\$64,180	\$65,408	\$1,229
Total Revenues	\$1,928,696	\$208,747	\$219,799	(\$11,052)	\$909,812	\$869,643	\$40,170
Total Expenditures	\$1,893,302	\$119,433	\$157,838	\$38,405	\$662,206	\$788,851	\$126,645
Operating Income (Loss)	\$35,394	\$89,314	\$61,960	\$27,353	\$247,606	\$80,792	\$166,814
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	(\$0)	\$233,438	\$233,438	(\$0)
Interest Income	\$1,000	\$1	\$83	(\$82)	\$5	\$417	(\$412)
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)	(\$58,510)	(\$58,510)	\$0
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$58,510)	(\$58,510)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$177,083)	(\$177,083)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$35,394)	(\$430)	(\$2,950)	(\$2,684)	(\$2,106)	(\$1,740)	(\$367)
Change in Net Assets	\$0	\$88,883	\$59,011	\$24,669	\$245,500	\$79,052	\$166,448
Beginning Net Assets	\$0	----	----	----	(\$1,097,897)	----	----
Ending Net Assets	\$0	----	----	----	(\$852,397)	----	----

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$745,338
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,450
Interest Income	\$0	\$0	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
Total Revenues	\$4,690	\$201,483	\$507,811	\$42,738	\$12,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$768,792

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,678	\$2,384	\$2,900	\$1,415	\$2,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,705
Engineering Fees	\$0	\$0	\$475	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Attorney's Fees	\$0	\$0	\$1,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,524
Dissemination	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,333
Annual Audit	\$275	\$275	\$275	\$275	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,375
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,042
Management Fees	\$6,370	\$8,370	\$6,370	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,850
Postage	\$364	\$198	\$138	\$324	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,078
Printing & Binding	\$206	\$70	\$125	\$50	\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$663
Insurance- Liability	\$608	\$608	\$608	\$1,358	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,792
Legal Advertising	\$296	\$0	\$0	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$568
Other Current Charges	\$78	\$29	\$59	\$17	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Office Supplies	\$20	\$20	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73
Information Technology	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,417
Total Administrative	\$13,953	\$13,011	\$15,550	\$13,307	\$12,919	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$68,739

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Operating Expenditures</i>													
Salaries	\$11,153	\$13,540	\$12,302	\$12,301	\$11,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,372
Administration Fee	\$556	\$157	\$143	\$143	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,129
FICA Expense	\$382	\$928	\$843	\$845	\$563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,561
Health Insurance	\$1,281	\$1,281	\$1,281	\$1,359	\$1,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,522
Workers Compensation	\$305	\$218	\$336	\$336	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,694
Unemployment	\$0	\$152	\$191	\$374	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$817
Other Contractual	\$462	\$1,225	\$903	\$462	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,392
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	\$14,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,488

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	\$3,100	\$965	\$0	\$387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,785
Water Management System	\$7,887	\$8,087	\$13,107	\$8,087	\$7,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,002
Control Burns	\$0	\$0	\$0	\$0	\$652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$652
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	\$8,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,239

	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	\$9,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,102
Administrative Fees	\$288	\$409	\$318	\$298	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,554
FICA	\$780	\$907	\$832	\$829	\$723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,070
Health Insurance	\$1,452	\$1,428	\$1,265	\$1,344	\$1,404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,893
Workers Compensation	\$283	\$335	\$308	\$309	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,505
Unemployment	\$21	\$25	\$202	\$650	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300
Telephone	\$633	\$544	\$554	\$551	\$563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,844
Utilities	\$506	\$780	\$534	\$536	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,949
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance-Property	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Repairs	\$3,081	\$837	\$1,593	\$1,696	\$690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,898
Fuel	\$1,442	\$531	\$511	\$158	\$1,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,479
Park Maintenance	\$0	\$0	\$480	\$0	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$760
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$0	\$759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$759
Contingencies	\$215	\$0	\$935	\$3,013	\$592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,755
Refuse	\$480	\$240	\$240	\$240	\$960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,160
Office Supplies	\$512	\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$723
Uniforms	\$199	\$247	\$245	\$196	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,084
Fire Alarm System	\$512	\$588	\$512	\$512	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,635
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,722
Total Grounds Maintenance	\$23,190	\$21,762	\$24,450	\$24,829	\$21,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,804
Total Expenditures	\$76,391	\$100,571	\$70,072	\$62,842	\$57,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$367,271
Operating Income (Loss)	(\$71,701)	\$100,912	\$437,739	(\$20,105)	(\$45,324)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$401,521
<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	(\$20,105)	(\$45,324)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$401,521

Verera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	3,263	2,946	3,532	3,840	3,564	0	0	0	0	0	0	0	17,145
Member Rounds	701	666	816	1,012	836	0	0	0	0	0	0	0	580
Comp Rounds	237	152	234	239	182	0	0	0	0	0	0	0	1,044
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GoldNow	285	256	293	313	250	0	0	0	0	0	0	0	1,397
<i>Revenue per Round</i>													
Paid Rounds	\$33	\$37	\$37	\$43	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues:</i>													
Greens Fees	\$107,375	\$107,634	\$130,099	\$165,174	\$161,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$672,118
Gift Cards - Sales	\$458	\$636	\$3,462	\$433	\$398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,386
Gift Cards - Usage	(\$803)	(\$482)	(\$2,812)	(\$3,031)	(\$1,817)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,946)
Season Advance/Trail Fees	\$18,051	\$20,606	\$22,572	\$21,363	\$21,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104,237
Associate Memberships	\$3,950	\$3,081	\$4,661	\$7,900	\$5,767	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,359
Driving Range	\$5,963	\$6,015	\$6,358	\$8,857	\$7,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,737
Gift Lessons	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$875
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,306
Restaurant	\$2,359	\$3,141	\$4,837	\$3,029	\$2,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,743
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,597
Miscellaneous Income	\$2,867	\$145	\$189	\$95	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,401
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$909,812

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$710	\$1,035	\$1,035	\$1,635	\$1,847	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,262
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$530
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	\$1,262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,230
Repairs & Maintenance	\$419	\$250	\$0	\$1,661	\$2,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,926
Advertising	(\$350)	\$2,099	\$4,117	\$665	\$1,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,894
Bank Charges	\$2,332	\$3,112	\$3,184	\$3,636	\$4,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,255
Office Supplies	\$78	\$327	\$115	\$19	\$263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$802
Operating Supplies	\$442	\$345	\$566	\$822	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,285
Dues, Licenses & Subscriptions	\$180	\$0	\$293	\$0	\$943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,416
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	\$675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,107
Contractual Security	\$482	\$519	\$662	\$197	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,057
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	\$14,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,831

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Restaurant Expenditures:</i>													
Pest Control	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$476
Equipment Lease	\$100	\$147	\$100	\$100	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$545
Total Restaurant Expenditures	\$195	\$242	\$195	\$195	\$194	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,021

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	\$15,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,497
Administrative Fee	\$1,586	\$1,816	\$1,511	\$1,434	\$1,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,540
FICA Expense	\$1,231	\$1,395	\$1,286	\$1,304	\$1,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,388
Health Insurance	\$43	\$43	\$33	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152
Workers Compensation	\$439	\$498	\$459	\$465	\$419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,280
Unemployment	\$521	\$515	\$569	\$1,022	\$920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,546
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	\$1,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,074
Repairs	\$0	\$0	\$0	\$355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355
Pest Control	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$476
Supplies	\$1,410	\$1,019	\$876	\$1,205	\$719	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,229
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	\$7,971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,182
Cart Maintenance	\$251	\$272	\$1,275	\$604	\$711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,112
Driving Range	\$32	\$0	\$733	\$556	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,548
Total Golf Operation Expenditures	\$31,062	\$32,692	\$34,144	\$34,307	\$30,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162,577

Merchandise Sales:

Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,579
Total Merchandise Sales	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,579

Golf Course Maintenance:

Salaries	\$32,200	\$38,863	\$31,368	\$38,115	\$26,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166,762
Administrative Fees	\$852	\$1,035	\$822	\$1,037	\$815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,561
FICA Expense	\$2,400	\$2,819	\$2,279	\$2,776	\$1,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,176
Employee Insurance	\$6,053	\$3,786	\$2,834	\$3,671	\$1,751	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,095
Workers Compensation	\$877	\$1,061	\$856	\$1,039	\$714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,548
Unemployment	\$0	\$0	\$334	\$2,177	\$1,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,966
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,646
Repairs	\$4,341	\$7,770	\$817	\$6,763	\$1,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,305
Fuel & Oil	\$2,720	\$1,078	\$1,038	\$320	\$3,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,669
Pest Control	\$88	\$88	\$88	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$438
Irrigation/Drainage	\$1,150	\$1,525	\$1,527	\$644	\$736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,674
Sand and Topsoil	\$321	\$321	\$0	\$1,496	\$296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,284
Flower/Mulch	\$296	\$3,173	\$337	\$2,497	\$2,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,426
Fertilizer	\$7,254	\$3,618	\$36	\$2,497	\$2,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,902
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	\$0	\$0	\$0	\$0	\$0	\$0	\$1,244
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	\$485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,859
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	\$622	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,410
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	\$13,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,572
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	\$58,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$352,018

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
Dissemination	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,708
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,450
Insurance	\$6,127	\$6,127	\$6,127	\$6,365	\$6,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,875
Property Taxes	\$1,250	\$1,250	\$1,126	\$1,757	\$1,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,004
Total Administrative Expenditures	\$12,637	\$12,637	\$12,514	\$13,382	\$13,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,180
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$909,812
Total Expenditures	\$131,958	\$140,634	\$131,059	\$139,121	\$119,433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$662,206
Operating Income (Loss)	\$19,193	\$11,560	\$52,463	\$75,076	\$89,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247,606
<i>Non Operating Revenues/Expenditures:</i>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$233,438
Interest Income	\$1	\$0	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
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)	(\$11,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$58,510)
Principal Expense	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$177,083)
Total Non Operating Revenues/(Expenditures)	(\$385)	(\$431)	(\$430)	(\$430)	(\$430)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,106)
Net Non Operating Income / (Loss)	\$18,808	\$11,129	\$52,033	\$74,646	\$88,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245,500

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,306
Total Revenues	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,306
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,579
Total Expenditures	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,579
Operating Income (Loss)	\$2,756	\$5,484	\$1,832	\$1,464	\$6,191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,727

**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:	\$280,132
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:	\$234,598
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

**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
	\$ 3,470,447	\$ 745,338	\$ 2,191,586	\$ 533,523	\$ 3,470,447

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,376,297	63.15%	\$ 2,191,586	\$ (2,058,019)	\$ 133,567
General Fund	\$ 808,157	21.48%	\$ 745,338	\$ (745,338)	\$ -
Recreation Fund	\$ 578,489	15.37%	\$ 533,523	\$ (501,007)	\$ 32,516
	\$ 3,762,943	100.00%	\$ 3,470,447	\$ (3,304,364)	\$ 166,083

Percentage Collected	92.23%
-----------------------------	---------------

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

	Actuals 2/28/20	Actuals 2/28/21	Variance	Year to Date 2/28/20	Year to Date 2/28/21	Variance
<i>Revenues:</i>						
Greens Fees	\$ 170,915	\$ 161,835	\$ (9,081)	\$ 578,730	\$ 672,118	\$ 93,387
Gift Cards - Sales	\$ 893	\$ 398	\$ (495)	\$ 4,173	\$ 5,386	\$ 1,212
Gift Cards - Usage	\$ (1,833)	\$ (1,817)	\$ 16	\$ (7,020)	\$ (8,946)	\$ (1,925)
Season Advance/Trail Fees	\$ 19,337	\$ 21,645	\$ 2,308	\$ 89,979	\$ 104,237	\$ 14,258
Associate Memberships	\$ 3,555	\$ 5,767	\$ 2,212	\$ 21,567	\$ 25,359	\$ 3,792
Driving Range	\$ 8,168	\$ 7,544	\$ (623)	\$ 29,439	\$ 36,737	\$ 7,299
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 875	\$ 875	\$ -
Merchandise Sales	\$ 12,097	\$ 9,199	\$ (2,899)	\$ 46,349	\$ 47,306	\$ 957
Restaurant	\$ 3,507	\$ 2,377	\$ (1,130)	\$ 11,407	\$ 15,743	\$ 4,336
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 9,386	\$ 7,597	\$ (1,790)
Miscellaneous Income	\$ 3,362	\$ 105	\$ (3,256)	\$ 10,307	\$ 3,401	\$ (6,906)
Total Revenues	<u>\$ 222,053</u>	<u>\$ 208,747</u>	<u>\$ (13,306)</u>	<u>\$ 795,192</u>	<u>\$ 909,812</u>	<u>\$ 114,621</u>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 14,215	\$ 14,353	\$ (138)	\$ 61,146	\$ 52,831	\$ 8,315
Restaurant	\$ 193	\$ 194	\$ (2)	\$ 964	\$ 1,021	\$ (56)
Golf Operations	\$ 33,377	\$ 30,372	\$ 3,005	\$ 158,373	\$ 162,577	\$ (4,205)
Merchandise Sales	\$ 6,389	\$ 3,007	\$ 3,381	\$ 29,911	\$ 29,579	\$ 332
Golf Course Maintenance	\$ 85,146	\$ 58,497	\$ 26,649	\$ 407,689	\$ 352,018	\$ 55,671
Administrative	\$ 12,325	\$ 13,009	\$ (684)	\$ 60,948	\$ 64,180	\$ (3,231)
Total Expenditures	<u>\$ 151,645</u>	<u>\$ 119,433</u>	<u>\$ 32,212</u>	<u>\$ 719,032</u>	<u>\$ 662,206</u>	<u>\$ 56,825</u>
Operating Income/(Loss)	<u><u>\$ 70,408</u></u>	<u><u>\$ 89,314</u></u>	<u><u>\$ 18,906</u></u>	<u><u>\$ 76,160</u></u>	<u><u>\$ 247,606</u></u>	<u><u>\$ 171,446</u></u>

Viera East Cash Flow Analysis FY 2021

	Actuals												Projections												Totals		
	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September			
I. Cash Flows:																											
Starting Funds																											
Carry Forward	\$ 89,060	\$ 108,253	\$ 118,309	\$ 170,772	\$ 245,848	\$ 335,162	\$ 392,888	\$ 482,289	\$ 519,979	\$ 522,684	\$ 513,037	\$ 476,675	\$ 476,675														
Revenues																											
Golf Course	\$ 151,152	\$ 150,690	\$ 183,522	\$ 214,197	\$ 208,747	\$ 218,166	\$ 249,879	\$ 198,106	\$ 162,953	\$ 150,727	\$ 123,980	\$ 137,162	\$ 137,162	\$ 2,149,281													\$ 2,149,281
Course Operations	\$ 148,793	\$ 147,549	\$ 178,686	\$ 211,169	\$ 206,369	\$ 215,898	\$ 247,279	\$ 196,048	\$ 161,263	\$ 149,165	\$ 122,698	\$ 135,742	\$ 135,742	\$ 2,120,658													\$ 2,120,658
Restaurant	\$ 2,359	\$ 3,141	\$ 4,837	\$ 3,029	\$ 2,377	\$ 2,268	\$ 2,600	\$ 2,058	\$ 1,690	\$ 1,562	\$ 1,282	\$ 1,420	\$ 1,420	\$ 28,623													\$ 28,623
Total All Cash	\$ 240,212	\$ 258,943	\$ 301,831	\$ 384,970	\$ 454,595	\$ 553,328	\$ 642,767	\$ 680,395	\$ 682,933	\$ 673,411	\$ 637,017	\$ 613,837	\$ 613,837	\$ 2,149,287													\$ 2,149,287
Expenses																											
Golf Course	\$ 131,958	\$ 140,634	\$ 131,059	\$ 139,121	\$ 119,433	\$ 160,440	\$ 160,478	\$ 160,416	\$ 160,248	\$ 160,374	\$ 160,342	\$ 160,358	\$ 160,358	\$ 1,784,862													\$ 1,784,862
Course Operations	\$ 131,764	\$ 140,392	\$ 130,864	\$ 138,927	\$ 119,239	\$ 160,179	\$ 160,179	\$ 160,179	\$ 160,054	\$ 160,194	\$ 160,194	\$ 160,194	\$ 160,194	\$ 1,782,360													\$ 1,782,360
Restaurant	\$ 195	\$ 242	\$ 195	\$ 195	\$ 194	\$ 261	\$ 299	\$ 237	\$ 194	\$ 180	\$ 147	\$ 163	\$ 163	\$ 2,502													\$ 2,502
Cash Less Expenses	\$ 108,253	\$ 118,309	\$ 170,772	\$ 245,848	\$ 335,162	\$ 392,888	\$ 482,289	\$ 519,979	\$ 522,684	\$ 513,037	\$ 476,675	\$ 453,479	\$ 453,479														
Projected Revenues FY 2021																											
\$ 2,149,281																											
Projected Expenses FY 2021																											
\$ 1,784,862																											
Projected Surplus(Deficit) FY 2021																											
\$ 364,419																											