



**Viera East
Community Development
District**

Unaudited Financial Reporting

March 31, 2021



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Viera East
Community Development District
 Combined Balance Sheet
 March 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>
Assets						
Operating Account	\$569,011	\$132,838	---	---	\$595,701	\$1,297,551
Accounts Receivable	---	---	---	---	\$1,345	\$1,345
Rent Receivable	---	---	---	---	\$2,112	\$2,112
Due From Golf Course	\$39,362	\$5,203	---	---	---	\$44,565
Due From General Fund	---	\$202	\$23,487	---	\$34,736	\$58,425
Due From Capital Reserve	\$209	---	---	---	\$6,632	\$6,842
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$2,678	\$2,678
Due from Capital Projects	---	\$25,633	---	---	\$750	\$26,383
Inventory - Pro Shop	---	---	---	---	\$41,543	\$41,543
Investments:						
State Board	---	\$89,207	---	---	---	\$89,207
Benefit Assessment- Series 2012	---	---	---	---	\$499,321	\$499,321
Reserve - Series 2012	---	---	---	---	\$280,133	\$280,133
Bond Service- Series 2006	---	---	\$2,574,158	---	---	\$2,574,158
Reserve- Series 2020	---	---	\$234,599	---	---	\$234,599
Temporary Interest Series 2020	---	---	\$361,242	---	---	\$361,242
Project- Series 2020	---	---	---	\$4,364,960	---	\$4,364,960
Cost of Issuance- Series 2020	---	---	---	\$55,075	---	\$55,075
Improvements (Net of Depreciation)	---	---	---	---	\$1,130,855	\$1,130,855
Prepaid Expenses- Operations	\$5,820	---	---	---	\$84,152	\$89,972
Total Assets	\$625,432	\$253,083	\$3,193,485	\$4,420,035	\$2,702,880	\$11,194,917
Liabilities						
Accounts Payable	\$12,914	\$10,978	---	---	\$6,883	\$30,775
Accrued Expenses	\$4,917	---	---	---	\$13,399	\$18,316
Deferred Revenue- Season Advance	---	---	---	---	\$89,479	\$89,479
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$9,116	\$9,116
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$248,822	\$248,822
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	\$209	\$11,030	---	\$39,362	\$50,601
Accrued Interest Payable	---	---	---	---	\$100,762	\$100,762
Accrued Principal Payable	---	---	---	---	\$177,083	\$177,083
Sales Tax Payable	---	---	---	---	\$9,416	\$9,416
Event Deposits	---	---	---	---	(\$1,272)	(\$1,272)
Due to Golf Course	\$34,702	\$6,632	\$22,922	---	---	\$64,257
Due to Debt Service	\$23,487	---	---	---	---	\$23,487
Due to Capital Reserve	\$202	---	---	\$25,633	\$5,203	\$31,038
Accrued Payroll Payable	\$11,878	---	---	---	\$28,301	\$40,178
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	---	---	---	---	(\$745,827)	(\$745,827)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$5,820	---	---	---	---	\$5,820
Unassigned	\$355,512	---	---	---	---	\$355,512
Assigned- Capital Reserve Fund	---	\$235,264	---	---	---	\$235,264
Restricted for Capital Projects	---	---	---	\$4,394,402	---	\$4,394,402
Restricted for Debt Service	---	---	\$3,159,533	---	---	\$3,159,533
Total Liabilities, Fund Equity, Other	\$625,432	\$253,083	\$3,193,485	\$4,420,035	\$2,702,880	\$11,194,917

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending March 31, 2021

	Adopted Budget	Prorated Budget 3/31/21	Actual 3/31/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$753,326	\$753,326	\$0
Golf Course Administrative Services	\$56,280	\$28,140	\$28,140	\$0
Donations for Park Material	\$0	\$0	\$1,000	\$1,000
Interest Income	\$100	\$50	\$4	(\$46)
Total Revenues	\$864,536	\$781,516	\$782,470	\$954

Administrative Expenditures

Supervisors Fees	\$30,496	\$15,248	\$14,265	\$983
Engineering Fees	\$5,000	\$2,500	\$1,240	\$1,260
Attorney's Fees	\$5,000	\$2,500	\$2,104	\$396
Dissemination	\$1,000	\$500	\$500	\$0
Trustee Fees	\$5,600	\$2,800	\$2,800	(\$0)
Annual Audit	\$6,500	\$3,250	\$1,650	\$1,600
Collection Agent	\$2,500	\$1,250	\$1,250	(\$0)
Management Fees	\$100,440	\$50,220	\$50,220	\$0
Postage	\$1,500	\$750	\$1,663	(\$913)
Printing & Binding	\$2,500	\$1,250	\$749	\$501
Insurance- Liability	\$7,475	\$3,738	\$4,867	(\$1,129)
Legal Advertising	\$1,500	\$750	\$839	(\$89)
Other Current Charges	\$1,500	\$750	\$248	\$502
Office Supplies	\$1,500	\$750	\$92	\$658
Dues & Licenses	\$175	\$88	\$88	(\$0)
Information Technology	\$3,400	\$1,700	\$1,700	\$0
Total Administrative	\$176,086	\$88,043	\$84,275	\$3,768

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2021

	Adopted Budget	Prorated Budget 3/31/21	Actual 3/31/21	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$149,299	\$74,650	\$72,319	\$2,330
Administrative Fee	\$1,659	\$830	\$1,268	(\$439)
FICA Expense	\$11,421	\$5,711	\$4,349	\$1,362
Employee Insurance	\$16,914	\$8,457	\$7,841	\$616
Workers Compensation	\$2,926	\$1,463	\$2,054	(\$591)
Unemployment	\$853	\$427	\$930	(\$503)
Other Contractual	\$7,500	\$3,750	\$3,854	(\$104)
Training	\$500	\$250	\$0	\$250
Uniforms	\$500	\$250	\$0	\$250
Total Operating	\$191,572	\$95,786	\$92,614	\$3,172

Maintenance Expenditures

Canal Maintenance	\$14,000	\$7,000	\$0	\$7,000
Lake Bank Restoration	\$60,000	\$60,000	\$57,000	\$3,000
Environmental Services	\$20,000	\$10,000	\$2,382	\$7,618
Water Management System	\$99,000	\$49,500	\$54,343	(\$4,843)
Control Burns	\$15,000	\$7,500	\$2,790	\$4,710
Contingencies	\$2,000	\$1,000	\$0	\$1,000
Fire Line Maintenance	\$3,000	\$1,500	\$800	\$700
Basin Repair	\$4,000	\$2,000	\$0	\$2,000
Total Maintenance	\$217,000	\$138,500	\$117,315	\$21,185

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 3/31/21	Actual 3/31/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$70,394	\$65,706	\$4,688
Administrative Fees	\$3,684	\$1,842	\$1,812	\$30
FICA	\$10,770	\$5,385	\$4,846	\$539
Health Insurance	\$18,818	\$9,409	\$8,249	\$1,160
Workers Compensation	\$2,759	\$1,380	\$1,794	(\$415)
Unemployment	\$2,120	\$1,060	\$1,572	(\$512)
Telephone	\$6,250	\$3,125	\$3,407	(\$282)
Utilities	\$5,500	\$2,750	\$3,483	(\$733)
Property Appraiser	\$1,990	\$1,990	\$1,989	\$2
Insurance	\$1,663	\$832	\$750	\$82
Repairs	\$15,000	\$7,500	\$10,531	(\$3,031)
Fuel	\$10,000	\$5,000	\$5,543	(\$543)
Park Maintenance	\$2,500	\$1,250	\$760	\$490
Sidewalk Maintenance	\$5,000	\$2,500	\$0	\$2,500
Chemicals	\$4,000	\$2,000	\$759	\$1,241
Contingencies	\$4,000	\$4,000	\$4,985	(\$985)
Refuse	\$6,000	\$3,000	\$2,640	\$360
Office Supplies	\$750	\$750	\$743	\$7
Uniforms	\$3,000	\$1,500	\$1,329	\$171
Fire Alarm System	\$6,500	\$3,250	\$3,146	\$104
Rain Bird Pump System	\$27,576	\$13,788	\$14,020	(\$232)
Total Grounds Maintenance	\$278,667	\$142,704	\$138,065	\$4,639
Total Expenditures	\$863,325	\$465,033	\$432,269	\$32,764
Operating Income (Loss)	\$1,211	\$316,483	\$350,201	\$33,718
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,211)	(\$202)	(\$202)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$1,211)	(\$202)	(\$202)	\$0
Excess Revenue/(Expenditures)	(\$0)	\$316,281	\$349,999	\$33,718
Beginning Fund Balance	\$0		\$187,333	
Ending Fund Balance	\$0		\$537,332	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 3/31/21	Actual 3/31/21	Variance
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Revenues

Interest Income	\$2,500	\$1,250	\$85	(\$1,165)
Reserve Funding - Transfer In (General)	\$1,211	\$202	\$202	\$0
Reserve Funding - Transfer In (Golf)	\$31,219	\$5,203	\$5,203	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0

Total Revenues	\$34,930	\$6,655	\$5,490	(\$1,165)
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Expenditures

Capital Outlay	\$100,000	\$69,204	\$69,204	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0

Total Expenditures	\$125,000	\$69,204	\$69,204	\$0
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Excess Revenues/(Expenditures)	(\$90,070)		(\$63,713)	
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Beginning Fund Balance	\$229,102		\$298,978	
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Ending Fund Balance	\$139,032		\$235,264	
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Viera East
Community Development District

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

Check Date	Vendor	Detail	Amount
<u>Capital Outlay</u>			
<i>FY2021</i>			
2/18/21	Payne Restaurant Equipment	Machine & Dispenser	\$ 6,995.00
1/29/21	Amazon	Outdoor Convex Mirror	\$ 693.94
2/2/21	Amazon	WP Reflective Tape	\$ 71.98
2/2/21	Global Industrial	Post Guard Remove Bollard	\$ 3,624.59
3/4/21	Lowe's	Posts for Mirror	\$ 209.30
3/25/21	Laceys Lock Services	Bollard Project	\$ 288.50
3/29/21	Landscape Depot	Playground Project	\$ 4,853.14
4/1/21	Rob Dale	Playground Caution Signs	\$ 47.60
2/26/21	Gary Yeomans Palms Bay	Ford Truck	\$ 51,797.85
3/29/21	Regions Bank	Vision Metalizers	\$ 428.64
4/1/21	Lowe's	Bollard Project	\$ 193.24
Total			<u><u>\$ 69,203.78</u></u>

Viera East

Community Development District

Debt Service Fund Series 2006
Statement of Revenues & Expenditures
For Period Ending March 31, 2021

	Adopted Budget	Prorated Budget 3/31/21	Actual 3/31/21	Variance
Revenues				
Special Assessments	\$2,376,297	\$2,215,073	\$2,215,073	\$0
Interest Income	\$1,500	\$750	\$25	(\$725)
Total Revenues	\$2,377,797	\$2,215,823	\$2,215,098	(\$725)
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)		\$2,088,454	
Beginning Fund Balance	\$522,357		\$475,238	
Ending Fund Balance	\$506,866		\$2,563,692	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 3/31/21	Actual 3/31/21	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$500	\$15	(\$485)
Total Revenues	\$1,000	\$500	\$15	(\$485)
<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)		(\$52,664)	
Beginning Fund Balance	\$648,505		\$648,505	
Ending Fund Balance	\$506,518		\$595,841	

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

	Actual 3/31/21
<u>Revenues</u>	
Interest Income	\$139
Total Revenues	\$139
<u>Expenditures</u>	
Capital Outlay	\$1,695,288
Cost of Issuance	\$0
Total Expenditures	\$1,695,288
Excess Revenues/(Expenditures)	(\$1,695,150)
Beginning Fund Balance	\$6,089,551
Ending Fund Balance	\$4,394,402

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

	Adopted	Current Month			Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,755	4,583	173	21,900	19,349	2,551
Member Rounds	10,000	1,008	1,300	(292)	5,619	5,489	130
Comp Rounds	3,000	196	390	(194)	1,240	1,647	(407)
EZ Links	3,000	0	390	(390)	-	1,580	(1,580)
GolfNow	2,000	304	260	44	1,701	1,098	603
Total Memberships	60	6	-	6	49	60	(11)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$43	\$41	\$2	\$40	\$43	(\$3)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,426,357	\$205,130	\$188,279	\$16,851	\$877,247	\$832,279	\$44,968
Gift Cards - Sales	\$25,000	\$1,059	\$3,300	(\$2,241)	\$6,444	\$14,588	(\$8,143)
Gift Cards - Usage	(\$25,000)	(\$2,014)	(\$3,300)	\$1,286	(\$10,960)	(\$14,588)	\$3,628
Season Advance/Trail Fees	\$210,000	\$21,986	\$27,720	(\$5,734)	\$126,223	\$122,535	\$3,688
Associate Memberships	\$42,000	\$4,582	\$5,544	(\$962)	\$29,941	\$24,507	\$5,434
Driving Range	\$80,000	\$9,812	\$10,560	(\$748)	\$46,550	\$46,680	(\$130)
Golf Lessons	\$2,100	\$175	\$277	(\$102)	\$1,050	\$1,225	(\$175)
Merchandise Sales	\$115,000	\$12,288	\$15,180	(\$2,892)	\$59,594	\$67,103	(\$7,508)
Restaurant	\$20,000	\$4,154	\$2,640	\$1,514	\$19,897	\$11,670	\$8,227
Special Assessments - Operations	\$18,239	\$1,519	\$1,519	\$0	\$9,116	\$9,116	\$0
Miscellaneous Income	\$15,000	\$6	\$1,250	(\$1,244)	\$3,407	\$7,497	(\$4,090)
Total Revenues	\$1,928,696	\$258,697	\$252,969	\$5,728	\$1,168,510	\$1,122,612	\$45,898
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$798	\$1,250	\$452	\$7,059	\$7,497	\$438
Telephone/Internet	\$5,500	\$106	\$458	\$352	\$636	\$2,749	\$2,113
Postage	\$2,000	\$0	\$167	\$167	\$1,536	\$1,000	(\$536)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$500	\$500
Utilities	\$15,900	\$1,151	\$1,324	\$173	\$7,381	\$7,947	\$566
Repairs & Maintenance	\$8,000	\$1,881	\$666	(\$1,215)	\$6,807	\$3,998	(\$2,809)
Advertising	\$45,000	\$894	\$3,749	\$2,855	\$8,788	\$22,491	\$13,703
Bank Charges	\$35,000	\$4,426	\$2,916	(\$1,510)	\$21,681	\$17,493	(\$4,188)
Office Supplies	\$4,000	\$315	\$333	\$18	\$1,117	\$1,999	\$882
Operating Supplies	\$5,000	\$258	\$417	\$158	\$2,543	\$2,499	(\$44)
Dues, Licenses & Subscriptions	\$8,000	\$1,002	\$666	(\$335)	\$2,418	\$3,998	\$1,581
Drug Testing - All Departments	\$500	\$97	\$42	(\$56)	\$195	\$250	\$55
Training, Education & Employee Relations	\$3,000	\$0	\$250	\$250	\$1,107	\$1,499	\$393
Contractual Security	\$3,000	\$382	\$250	(\$132)	\$2,439	\$1,499	(\$939)
IT Services	\$3,000	\$0	\$250	\$250	\$435	\$1,499	\$1,064
Total Golf Course Expenditures	\$153,900	\$11,309	\$12,820	\$1,511	\$64,141	\$76,919	\$12,779

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$156	\$61	\$571	\$659	\$88
Equipment Lease	\$1,100	\$99	\$143	\$44	\$645	\$604	(\$41)
Total Restaurant Expenditures	\$2,300	\$194	\$299	\$105	\$1,215	\$1,262	\$47
<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$17,461	\$17,574	\$113	\$100,958	\$105,446	\$4,488
Administrative Fee	\$19,957	\$1,299	\$1,663	\$364	\$8,839	\$9,978	\$1,139
FICA Expense	\$16,547	\$1,336	\$1,379	\$43	\$7,723	\$8,273	\$550
Health Insurance	\$707	\$33	\$59	\$26	\$185	\$353	\$169
Workers Compensation	\$4,239	\$477	\$353	(\$124)	\$2,757	\$2,119	(\$638)
Unemployment	\$12,786	\$918	\$1,065	\$147	\$4,465	\$6,393	\$1,928
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,200	\$1,100	(\$100)
Utilities	\$22,500	\$1,680	\$1,875	\$195	\$9,753	\$11,250	\$1,497
Repairs	\$250	\$0	\$21	\$21	\$355	\$125	(\$230)
Pest Control	\$1,200	\$95	\$100	\$5	\$571	\$600	\$29
Supplies	\$10,000	\$1,318	\$833	(\$485)	\$6,547	\$5,000	(\$1,547)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$750	\$750
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,000	\$1,000
Fuel	\$500	\$0	\$42	\$42	\$0	\$250	\$250
Cart Lease	\$99,000	\$7,033	\$8,250	\$1,217	\$46,216	\$49,500	\$3,284
Cart Maintenance	\$4,000	\$1,268	\$333	(\$935)	\$4,380	\$2,000	(\$2,380)
Driving Range	\$10,000	\$0	\$833	\$833	\$1,548	\$5,000	\$3,453
Total Golf Operation Expenditures	\$418,286	\$32,920	\$34,856	\$1,937	\$195,497	\$209,138	\$13,641
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$13,366	\$6,417	(\$6,950)	\$42,945	\$38,500	(\$4,445)
Total Merchandise Sales	\$77,000	\$13,366	\$6,417	(\$6,950)	\$42,945	\$38,500	(\$4,445)

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$452,632	\$33,570	\$37,719	\$4,149	\$200,333	\$226,316	\$25,983
Administrative Fees	\$11,919	\$913	\$993	\$80	\$5,474	\$5,960	\$486
FICA Expense	\$3,756	\$2,456	\$313	(\$2,143)	\$14,633	\$1,878	(\$12,755)
Employee Insurance	\$49,336	\$2,785	\$4,111	\$1,327	\$20,880	\$24,668	\$3,788
Workers Compensation	\$11,023	\$914	\$919	\$4	\$5,462	\$5,512	\$50
Unemployment	\$8,170	\$1,393	\$681	(\$712)	\$5,358	\$4,085	(\$1,273)
Consulting Fees	\$6,000	\$0	\$500	\$500	\$2,000	\$3,000	\$1,000
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$557	\$2,000	\$1,443
Utilities/Water	\$26,200	\$2,094	\$2,183	\$89	\$12,740	\$13,100	\$360
Repairs	\$48,000	\$3,201	\$4,000	\$799	\$24,505	\$24,000	(\$505)
Fuel & Oil	\$40,000	\$2,491	\$3,333	\$842	\$11,160	\$20,000	\$8,840
Pest Control	\$1,000	\$88	\$83	(\$4)	\$526	\$500	(\$26)
Irrigation/Drainage	\$30,000	\$473	\$2,500	\$2,027	\$6,147	\$15,000	\$8,853
Sand and Topsoil	\$26,500	\$618	\$2,208	\$1,590	\$1,902	\$13,250	\$11,348
Flower/Mulch	\$7,000	\$754	\$583	(\$170)	\$3,180	\$3,500	\$320
Fertilizer	\$139,000	\$4,851	\$11,583	\$6,733	\$23,753	\$69,500	\$45,747
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$1,681	\$8,250	\$6,569
Trash Removal	\$2,000	\$0	\$167	\$167	\$1,244	\$1,000	(\$244)
Contingency	\$6,000	\$1,234	\$500	(\$734)	\$1,234	\$3,000	\$1,766
First Aid	\$800	\$51	\$67	\$16	\$121	\$400	\$279
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$500	\$500
Operating Supplies	\$15,000	\$26	\$1,250	\$1,224	\$2,885	\$7,500	\$4,615
Training	\$1,000	\$552	\$83	(\$468)	\$552	\$500	(\$52)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$172	\$500	\$328
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$500	\$500
Uniforms	\$8,500	\$777	\$708	(\$69)	\$4,187	\$4,250	\$63
Equipment Rental	\$2,000	\$0	\$167	\$167	\$0	\$1,000	\$1,000
Equipment Lease	\$165,000	\$13,100	\$13,750	\$650	\$73,672	\$82,500	\$8,828
Small Tools	\$500	\$0	\$42	\$42	\$0	\$250	\$250
Total Golf Course Maintenance	\$1,084,836	\$72,340	\$90,403	\$18,063	\$424,358	\$542,418	\$118,060

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$750	\$750
Arbitrage	\$600	\$20	\$50	\$30	\$120	\$300	\$180
Dissemination	\$1,000	\$83	\$83	\$0	\$500	\$500	\$0
Trustee Fees	\$4,100	\$342	\$342	(\$0)	\$2,050	\$2,050	(\$0)
Annual Audit	\$1,500	\$125	\$125	\$0	\$750	\$750	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$28,140	\$28,140	\$0
Insurance	\$77,000	\$7,673	\$6,417	(\$1,256)	\$38,548	\$38,500	(\$48)
Property Taxes	\$15,000	\$3,431	\$1,250	(\$2,181)	\$10,436	\$7,500	(\$2,936)
Total Administrative Expenditures	\$156,980	\$16,364	\$13,082	(\$3,282)	\$80,544	\$78,490	(\$2,053)
Total Revenues	\$1,928,696	\$258,697	\$252,969	\$5,728	\$1,168,510	\$1,122,612	\$45,898
Total Expenditures	\$1,893,302	\$146,493	\$157,876	\$11,383	\$808,699	\$946,727	\$138,028
Operating Income (Loss)	\$35,394	\$112,204	\$95,093	\$17,111	\$359,810	\$175,885	\$183,926
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	(\$0)	\$280,125	\$280,125	(\$0)
Interest Income	\$1,000	\$0	\$83	(\$83)	\$5	\$500	(\$495)
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$45	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	(\$31,219)	(\$5,203)	(\$2,602)	\$2,602	(\$5,203)	\$0	(\$5,203)
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$70,212)	(\$70,213)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$212,500)	(\$212,500)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$35,394)	(\$5,634)	(\$2,950)	\$2,519	(\$7,740)	(\$2,088)	(\$5,653)
Change in Net Assets	\$0	\$106,570	\$92,143	\$19,630	\$352,070	\$173,797	\$178,273
Beginning Net Assets	\$0	----	----	----	(\$1,097,897)	----	----
Ending Net Assets	\$0	----	----	----	(\$745,827)	----	----

**Viera East General Fund
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$196,793	\$503,121	\$38,045	\$7,380	\$7,988	\$0	\$0	\$0	\$0	\$0	\$0	\$753,326
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$28,140
Donations for Park Material	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
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	\$13,678	\$0	\$0	\$0	\$0	\$0	\$0	\$782,470
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,678	\$2,384	\$2,900	\$1,415	\$2,328	\$2,561	\$0	\$0	\$0	\$0	\$0	\$0	\$14,265
Engineering Fees	\$0	\$0	\$475	\$150	\$0	\$615	\$0	\$0	\$0	\$0	\$0	\$0	\$1,240
Attorney's Fees	\$0	\$0	\$1,524	\$0	\$0	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$2,104
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800
Annual Audit	\$275	\$275	\$275	\$275	\$275	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$1,650
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$50,220
Postage	\$364	\$198	\$138	\$324	\$52	\$585	\$0	\$0	\$0	\$0	\$0	\$0	\$1,663
Printing & Binding	\$206	\$70	\$125	\$50	\$212	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$749
Insurance- Liability	\$608	\$608	\$608	\$1,358	\$608	\$1,075	\$0	\$0	\$0	\$0	\$0	\$0	\$4,867
Legal Advertising	\$296	\$0	\$0	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$839
Other Current Charges	\$78	\$29	\$59	\$17	\$17	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$248
Office Supplies	\$20	\$20	\$20	\$20	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$92
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$88
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700
Total Administrative	\$13,953	\$13,011	\$15,550	\$13,307	\$13,190	\$15,265	\$0	\$0	\$0	\$0	\$0	\$0	\$84,275
<i>Operating Expenditures</i>													
Salaries	\$11,153	\$13,540	\$12,302	\$12,301	\$11,077	\$11,947	\$0	\$0	\$0	\$0	\$0	\$0	\$72,319
Administration Fee	\$556	\$157	\$143	\$143	\$129	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$1,268
FICA Expense	\$382	\$928	\$843	\$845	\$563	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$4,349
Health Insurance	\$1,281	\$1,281	\$1,281	\$1,359	\$1,319	\$1,319	\$0	\$0	\$0	\$0	\$0	\$0	\$7,841
Workers Compensation	\$305	\$218	\$336	\$336	\$500	\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$2,054
Unemployment	\$0	\$152	\$191	\$374	\$100	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$930
Other Contractual	\$462	\$1,225	\$903	\$462	\$341	\$462	\$0	\$0	\$0	\$0	\$0	\$0	\$3,854
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	\$15,126	\$0	\$0	\$0	\$0	\$0	\$0	\$92,614

**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	\$514	\$387	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$2,382
Water Management System	\$7,887	\$8,087	\$13,107	\$8,087	\$7,833	\$9,341	\$0	\$0	\$0	\$0	\$0	\$0	\$54,343
Control Burns	\$0	\$0	\$0	\$0	\$652	\$2,138	\$0	\$0	\$0	\$0	\$0	\$0	\$2,790
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	\$9,401	\$8,873	\$11,562	\$0	\$0	\$0	\$0	\$0	\$0	\$117,315
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,364	\$12,255	\$11,279	\$11,316	\$9,888	\$10,604	\$0	\$0	\$0	\$0	\$0	\$0	\$65,706
Administrative Fees	\$288	\$409	\$318	\$298	\$241	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$1,812
FICA	\$780	\$907	\$832	\$829	\$723	\$775	\$0	\$0	\$0	\$0	\$0	\$0	\$4,846
Health Insurance	\$1,452	\$1,428	\$1,265	\$1,344	\$1,404	\$1,357	\$0	\$0	\$0	\$0	\$0	\$0	\$8,249
Workers Compensation	\$283	\$335	\$308	\$309	\$270	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$1,794
Unemployment	\$21	\$25	\$202	\$650	\$401	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$1,572
Telephone	\$633	\$544	\$554	\$551	\$563	\$563	\$0	\$0	\$0	\$0	\$0	\$0	\$3,407
Utilities	\$506	\$780	\$534	\$536	\$594	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$3,483
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance- Property	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$750
Repairs	\$3,081	\$837	\$1,593	\$1,696	\$690	\$2,634	\$0	\$0	\$0	\$0	\$0	\$0	\$10,531
Fuel	\$1,442	\$531	\$511	\$158	\$1,837	\$1,064	\$0	\$0	\$0	\$0	\$0	\$0	\$5,543
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	\$759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$759
Contingencies	\$215	\$0	\$935	\$3,013	\$592	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$4,985
Refuse	\$480	\$240	\$240	\$240	\$960	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$2,640
Office Supplies	\$512	\$212	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$743
Uniforms	\$199	\$247	\$245	\$196	\$196	\$245	\$0	\$0	\$0	\$0	\$0	\$0	\$1,329
Fire Alarm System	\$512	\$588	\$512	\$512	\$512	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$3,146
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$14,020
Total Grounds Maintenance	\$23,190	\$21,762	\$24,450	\$24,829	\$21,574	\$22,260	\$0	\$0	\$0	\$0	\$0	\$0	\$138,065
Total Expenditures	\$76,391	\$100,571	\$70,072	\$63,356	\$57,666	\$64,213	\$0	\$0	\$0	\$0	\$0	\$0	\$432,269
Operating Income (Loss)	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$45,595)	(\$50,535)	\$0	\$0	\$0	\$0	\$0	\$0	\$350,201
<i>Non Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	(\$202)	\$0	\$0	\$0	\$0	\$0	\$0	(\$202)
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	(\$202)	\$0	\$0	\$0	\$0	\$0	\$0	(\$202)
Excess Revenue/(Expenditures)	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$45,595)	(\$50,737)	\$0	\$0	\$0	\$0	\$0	\$0	\$349,999

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	3,263	2,946	3,532	3,840	3,564	4,755	0	0	0	0	0	0	21,900
Member Rounds	701	666	816	1,012	836	1,008	0	0	0	0	0	580	5,619
Comp Rounds	237	152	234	239	182	196	0	0	0	0	0	0	1,240
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	285	256	293	313	250	304	0	0	0	0	0	0	1,701
<i>Revenue per Round</i>													
Paid Rounds	\$33	\$37	\$37	\$43	\$45	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$238
Revenues:													
Greens Fees	\$107,375	\$107,634	\$130,099	\$165,174	\$161,835	\$205,130	\$0	\$0	\$0	\$0	\$0	\$0	\$877,247
Gift Cards - Sales	\$458	\$636	\$3,462	\$433	\$398	\$1,059	\$0	\$0	\$0	\$0	\$0	\$0	\$6,444
Gift Cards - Usage	(\$803)	(\$482)	(\$2,812)	(\$3,031)	(\$1,817)	(\$2,014)	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,960)
Season Advance/Trail Fees	\$18,051	\$20,606	\$22,572	\$21,363	\$21,645	\$21,986	\$0	\$0	\$0	\$0	\$0	\$0	\$126,223
Associate Memberships	\$3,950	\$3,081	\$4,661	\$7,900	\$5,767	\$4,582	\$0	\$0	\$0	\$0	\$0	\$0	\$29,941
Driving Range	\$5,963	\$6,015	\$8,358	\$8,857	\$7,544	\$9,812	\$0	\$0	\$0	\$0	\$0	\$0	\$46,550
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$1,050
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$0	\$0	\$0	\$0	\$0	\$0	\$59,594
Restaurant	\$2,359	\$3,141	\$4,837	\$3,029	\$2,377	\$4,154	\$0	\$0	\$0	\$0	\$0	\$0	\$19,897
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$9,116
Miscellaneous Income	\$2,867	\$145	\$189	\$95	\$105	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$3,407
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$0	\$0	\$0	\$0	\$0	\$0	\$1,168,510
Golf Course Expenditures:													
Other Contractual Services	\$710	\$1,035	\$1,035	\$1,635	\$1,847	\$798	\$0	\$0	\$0	\$0	\$0	\$0	\$7,059
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$636
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	\$1,151	\$0	\$0	\$0	\$0	\$0	\$0	\$7,381
Repairs & Maintenance	\$419	\$250	\$0	\$1,661	\$2,596	\$1,881	\$0	\$0	\$0	\$0	\$0	\$0	\$6,807
Advertising	(\$350)	\$2,099	\$4,117	\$665	\$1,364	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$8,788
Bank Charges	\$2,332	\$3,112	\$3,184	\$3,636	\$4,992	\$4,426	\$0	\$0	\$0	\$0	\$0	\$0	\$21,681
Office Supplies	\$78	\$327	\$115	\$19	\$263	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$1,117
Operating Supplies	\$442	\$345	\$566	\$822	\$110	\$258	\$0	\$0	\$0	\$0	\$0	\$0	\$2,543
Dues, Licenses & Subscriptions	\$180	\$0	\$293	\$0	\$943	\$1,002	\$0	\$0	\$0	\$0	\$0	\$0	\$2,418
Drug Testing - All Departments	\$0	\$0	\$49	\$49	\$0	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$195
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	\$382	\$0	\$0	\$0	\$0	\$0	\$0	\$2,439
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	\$11,309	\$0	\$0	\$0	\$0	\$0	\$0	\$64,141
Restaurant Expenditures:													
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$571
Equipment Lease	\$100	\$147	\$100	\$100	\$99	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$645
Total Restaurant Expenditures	\$195	\$242	\$195	\$195	\$194	\$194	\$0	\$0	\$0	\$0	\$0	\$0	\$1,215

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Operations:</i>													
Salaries	\$16,087	\$18,232	\$16,814	\$17,038	\$15,326	\$17,461	\$0	\$0	\$0	\$0	\$0	\$0	\$100,958
Administrative Fee	\$1,586	\$1,816	\$1,511	\$1,434	\$1,193	\$1,299	\$0	\$0	\$0	\$0	\$0	\$0	\$8,839
FICA Expense	\$1,231	\$1,395	\$1,286	\$1,304	\$1,172	\$1,336	\$0	\$0	\$0	\$0	\$0	\$0	\$7,723
Health Insurance	\$43	\$43	\$33	\$0	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$185
Workers Compensation	\$439	\$498	\$459	\$465	\$419	\$477	\$0	\$0	\$0	\$0	\$0	\$0	\$2,757
Unemployment	\$521	\$515	\$569	\$1,022	\$920	\$918	\$0	\$0	\$0	\$0	\$0	\$0	\$4,465
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	\$1,680	\$0	\$0	\$0	\$0	\$0	\$0	\$9,753
Repairs	\$0	\$0	\$0	\$355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$571
Supplies	\$1,410	\$1,019	\$876	\$1,205	\$719	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$6,547
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	\$7,033	\$0	\$0	\$0	\$0	\$0	\$0	\$46,216
Cart Maintenance	\$251	\$272	\$1,275	\$604	\$711	\$1,268	\$0	\$0	\$0	\$0	\$0	\$0	\$4,380
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	\$32,920	\$0	\$0	\$0	\$0	\$0	\$0	\$195,497
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$0	\$0	\$0	\$0	\$0	\$0	\$42,945
Total Merchandise Sales	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$0	\$0	\$0	\$0	\$0	\$0	\$42,945
<i>Golf Course Maintenance:</i>													
Salaries	\$32,200	\$38,863	\$31,368	\$38,115	\$26,216	\$33,570	\$0	\$0	\$0	\$0	\$0	\$0	\$200,333
Administrative Fees	\$852	\$1,035	\$822	\$1,037	\$815	\$913	\$0	\$0	\$0	\$0	\$0	\$0	\$5,474
FICA Expense	\$2,400	\$2,819	\$2,279	\$2,776	\$1,901	\$2,456	\$0	\$0	\$0	\$0	\$0	\$0	\$14,633
Employee Insurance	\$6,053	\$3,786	\$2,834	\$3,671	\$1,751	\$2,785	\$0	\$0	\$0	\$0	\$0	\$0	\$20,880
Workers Compensation	\$877	\$1,061	\$856	\$1,039	\$714	\$914	\$0	\$0	\$0	\$0	\$0	\$0	\$5,462
Unemployment	\$0	\$0	\$334	\$2,177	\$1,454	\$1,393	\$0	\$0	\$0	\$0	\$0	\$0	\$5,358
Consulting Fees	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Fire Alarm System	\$512	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557
Utilities/Water	\$2,072	\$2,322	\$1,885	\$2,066	\$2,301	\$2,094	\$0	\$0	\$0	\$0	\$0	\$0	\$12,740
Repairs	\$4,341	\$7,770	\$817	\$6,763	\$1,613	\$3,201	\$0	\$0	\$0	\$0	\$0	\$0	\$24,505
Fuel & Oil	\$2,720	\$1,078	\$1,038	\$320	\$3,513	\$2,491	\$0	\$0	\$0	\$0	\$0	\$0	\$11,160
Pest Control	\$88	\$88	\$88	\$88	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$526
Irrigation/Drainage	\$1,150	\$1,525	\$1,527	\$736	\$736	\$473	\$0	\$0	\$0	\$0	\$0	\$0	\$6,147
Sand and Topsoil	\$321	\$321	\$0	\$641	\$0	\$618	\$0	\$0	\$0	\$0	\$0	\$0	\$1,902
Flower/Mulch	\$296	\$0	\$337	\$1,496	\$296	\$754	\$0	\$0	\$0	\$0	\$0	\$0	\$3,180
Fertilizer	\$7,254	\$3,173	\$3,618	\$2,497	\$2,360	\$4,851	\$0	\$0	\$0	\$0	\$0	\$0	\$23,753
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	\$1,234	\$0	\$0	\$0	\$0	\$0	\$0	\$1,234
First Aid	\$0	\$71	\$0	\$0	\$0	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$121
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$743	\$1,487	\$144	\$0	\$485	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$2,885
Training	\$0	\$0	\$0	\$0	\$0	\$552	\$0	\$0	\$0	\$0	\$0	\$0	\$552
Janitorial 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	\$777	\$0	\$0	\$0	\$0	\$0	\$0	\$4,187
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	\$13,100	\$0	\$0	\$0	\$0	\$0	\$0	\$73,672
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	\$72,340	\$0	\$0	\$0	\$0	\$0	\$0	\$424,358

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$20	\$20	\$20	\$20	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$120
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$2,050
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$750
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$28,140
Insurance	\$6,127	\$6,127	\$6,127	\$6,365	\$6,127	\$7,673	\$0	\$0	\$0	\$0	\$0	\$0	\$38,548
Property Taxes	\$1,250	\$1,250	\$1,126	\$1,757	\$1,621	\$3,431	\$0	\$0	\$0	\$0	\$0	\$0	\$10,436
Total Administrative Expenditures	\$12,637	\$12,637	\$12,514	\$13,382	\$13,009	\$16,364	\$0	\$0	\$0	\$0	\$0	\$0	\$80,544
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$0	\$0	\$0	\$0	\$0	\$0	\$1,168,510
Total Expenditures	\$131,958	\$140,634	\$131,059	\$139,121	\$119,433	\$146,493	\$0	\$0	\$0	\$0	\$0	\$0	\$808,699
Operating Income (Loss)	\$19,193	\$11,560	\$52,463	\$75,076	\$89,314	\$112,204	\$0	\$0	\$0	\$0	\$0	\$0	\$359,810
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$0	\$0	\$280,125
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	(\$5,203)	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,203)
Interest Expense	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	\$0	\$0	\$0	\$0	\$0	\$0	(\$70,212)
Principal Expense	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	\$0	\$0	(\$212,500)
Total Non Operating Revenues/(Expenditures)	(\$385)	(\$431)	(\$430)	(\$430)	(\$430)	(\$5,634)	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,740)
Net Non Operating Income / (Loss)	\$18,808	\$11,129	\$52,033	\$74,646	\$88,883	\$106,570	\$0	\$0	\$0	\$0	\$0	\$0	\$352,070

Viera East Community Development District

ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$0	\$0	\$0	\$0	\$0	\$0	\$59,594
Total Revenues	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$0	\$0	\$0	\$0	\$0	\$0	\$59,594
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$0	\$0	\$0	\$0	\$0	\$0	\$42,945
Total Expenditures	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$0	\$0	\$0	\$0	\$0	\$0	\$42,945
Operating Income (Loss)	\$2,756	\$5,484	\$1,832	\$1,464	\$6,191	(\$1,078)	\$0	\$0	\$0	\$0	\$0	\$0	\$16,649

**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:	\$280,133
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:	\$234,599
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 3/31/20	Actuals 3/31/21	Variance	Year to Date 3/31/20	Year to Date 3/31/21	Variance
<i>Revenues:</i>						
Greens Fees	\$ 167,889	\$ 205,130	\$ 37,240	\$ 746,620	\$ 877,247	\$ 130,627
Gift Cards - Sales	\$ 635	\$ 1,059	\$ 424	\$ 4,808	\$ 6,444	\$ 1,636
Gift Cards - Usage	\$ (1,819)	\$ (2,014)	\$ (195)	\$ (8,839)	\$ (10,960)	\$ (2,121)
Season Advance/Trail Fees	\$ 20,130	\$ 21,986	\$ 1,856	\$ 110,109	\$ 126,223	\$ 16,114
Associate Memberships	\$ 2,607	\$ 4,582	\$ 1,975	\$ 24,174	\$ 29,941	\$ 5,767
Driving Range	\$ 7,006	\$ 9,812	\$ 2,807	\$ 36,444	\$ 46,550	\$ 10,105
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 1,050	\$ 1,050	\$ -
Merchandise Sales	\$ 9,935	\$ 12,288	\$ 2,353	\$ 56,285	\$ 59,594	\$ 3,310
Restaurant	\$ 2,372	\$ 4,154	\$ 1,782	\$ 13,778	\$ 19,897	\$ 6,119
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 11,264	\$ 9,116	\$ (2,148)
Miscellaneous Income	\$ 4,524	\$ 6	\$ (4,518)	\$ 14,831	\$ 3,407	\$ (11,424)
Total Revenues	\$ 215,332	\$ 258,697	\$ 43,365	\$ 1,010,524	\$ 1,168,510	\$ 157,986
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 11,203	\$ 11,309	\$ (106)	\$ 72,349	\$ 64,141	\$ 8,208
Restaurant	\$ 193	\$ 194	\$ (2)	\$ 1,157	\$ 1,215	\$ (58)
Golf Operations	\$ 36,493	\$ 32,920	\$ 3,574	\$ 194,866	\$ 195,497	\$ (631)
Merchandise Sales	\$ 5,813	\$ 13,366	\$ (7,554)	\$ 35,724	\$ 42,945	\$ (7,222)
Golf Course Maintenance	\$ 90,509	\$ 72,340	\$ 18,169	\$ 498,198	\$ 424,358	\$ 73,841
Administrative	\$ 13,230	\$ 16,364	\$ (3,134)	\$ 74,178	\$ 80,544	\$ (6,365)
Total Expenditures	\$ 157,441	\$ 146,493	\$ 10,948	\$ 876,473	\$ 808,699	\$ 67,773
Operating Income/(Loss)	\$ 57,891	\$ 112,204	\$ 54,313	\$ 134,051	\$ 359,810	\$ 225,760

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

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
11/13/19	\$ 72,600.70	\$ 15,592.25	\$ 45,847.31	\$ 11,161.14	\$ 72,600.70
11/20/20	\$ 843,706.63	\$ 181,200.57	\$ 532,800.40	\$ 129,705.66	\$ 843,706.63
12/4/20	\$ 1,899,535.57	\$ 407,958.07	\$ 1,199,555.95	\$ 292,021.55	\$1,899,535.57
12/16/20	\$ 443,096.08	\$ 95,162.54	\$ 279,815.00	\$ 68,118.54	\$ 443,096.08
1/12/21	\$ 177,142.96	\$ 38,044.51	\$ 111,865.71	\$ 27,232.74	\$ 177,142.96
2/9/21	\$ 34,365	\$ 7,380	\$ 21,701	\$ 5,283	\$ 34,364.84
3/9/21	\$ 37,193	\$ 7,988	\$ 23,487	\$ 5,718	\$ 37,193
	\$ 3,507,640	\$ 753,326	\$ 2,215,073	\$ 539,240	\$ 3,507,640

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,376,297	63.15%	\$ 2,215,073	\$ (2,191,586)	\$ 23,487
General Fund	\$ 808,157	21.48%	\$ 753,326	\$ (753,326)	\$ -
Recreation Fund	\$ 578,489	15.37%	\$ 539,240	\$ (533,523)	\$ 5,718
	\$ 3,762,943	100.00%	\$ 3,507,640	\$ (3,478,435)	\$ 29,205

Percentage Collected	93.22%
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