



**Viera East
Community Development
District**

Unaudited Financial Reporting

June 30, 2021



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Viera East
Community Development District
 Combined Balance Sheet
 June 30, 2021

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
Assets						
Operating Account	\$468,013	\$74,049	---	---	\$750,819	\$1,292,881
Accounts Receivable	---	---	---	---	\$1,721	\$1,721
Rent Receivable	---	---	---	---	\$2,439	\$2,439
Due From Golf Course	\$57,018	\$2,973	---	---	---	\$59,991
Due From General Fund	---	\$115	\$24,831	---	\$82,650	\$107,596
Due From Capital Reserve	\$209	---	---	---	\$7,552	\$7,762
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$2,881	\$2,881
Due from Capital Projects	---	\$72,153	---	---	\$750	\$72,903
Inventory - Pro Shop	---	---	---	---	\$34,634	\$34,634
Investments:						
State Board	---	\$103,130	---	---	---	\$103,130
Benefit Assessment- Series 2012	---	---	---	---	\$4,118	\$4,118
Reserve - Series 2012	---	---	---	---	\$9	\$9
Bond Service- Series 2012	---	---	---	---	\$280,128	\$280,128
Bond Service- Series 2006	---	---	\$467,417	---	---	\$467,417
Reserve- Series 2020	---	---	\$234,602	---	---	\$234,602
Temporary Interest Series 2020	---	---	\$270,939	---	---	\$270,939
Project- Series 2020	---	---	---	\$4,882,112	---	\$4,882,112
Improvements (Net of Depreciation)	---	---	---	---	\$1,130,855	\$1,130,855
Prepaid Expenses- Debt	---	---	---	---	\$141,667	\$141,667
Prepaid Expenses- Operations	\$5,202	---	---	---	\$78,120	\$83,322
Total Assets	\$541,473	\$252,420	\$997,788	\$4,882,112	\$2,541,265	\$9,215,058
Liabilities						
Accounts Payable	\$11,797	\$1,405	---	---	\$22,786	\$35,988
Accrued Expenses	\$3,409	---	---	---	\$11,936	\$15,344
Deferred Revenue- Season Advance	---	---	---	---	\$78,164	\$78,164
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$4,558	\$4,558
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$163,699	\$163,699
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	\$209	\$11,030	---	\$57,018	\$68,258
Accrued Interest Payable	---	---	---	---	\$65,662	\$65,662
Sales Tax Payable	---	---	---	---	\$14,234	\$14,234
Event Deposits	---	---	---	---	(\$2,009)	(\$2,009)
Due to Golf Course	\$82,650	\$7,552	\$22,922	---	---	\$113,125
Due to Debt Service	\$24,831	---	---	---	---	\$24,831
Due to Capital Reserve	\$115	---	---	\$72,153	\$2,973	\$75,241
Accrued Payroll Payable	\$6,640	---	---	---	\$14,431	\$21,071
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	---	---	---	---	(\$614,341)	(\$614,341)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$5,202	---	---	---	---	\$5,202
Unassigned	\$230,828	---	---	---	---	\$230,828
Assigned- Capital Reserve Fund	---	\$243,254	---	---	---	\$243,254
Restricted for Capital Projects	---	---	---	\$4,809,959	---	\$4,809,959
Restricted for Debt Service	---	---	\$963,836	---	---	\$963,836
Total Liabilities, Fund Equity, Other	\$541,473	\$252,420	\$997,788	\$4,882,112	\$2,541,265	\$9,215,058

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending June 30, 2021

	Adopted Budget	Prorated Budget 6/30/21	Actual 6/30/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$42,210	\$42,210	\$0
Donations for Park Material	\$0	\$0	\$2,000	\$2,000
Interest Income	\$100	\$75	\$4	(\$71)
Total Revenues	\$864,536	\$850,441	\$852,371	\$1,930

Administrative Expenditures

Supervisors Fees	\$30,496	\$22,872	\$23,141	(\$269)
Engineering Fees	\$5,000	\$3,750	\$1,815	\$1,935
Attorney's Fees	\$5,000	\$3,750	\$8,446	(\$4,696)
Dissemination	\$1,000	\$750	\$750	\$0
Trustee Fees	\$5,600	\$4,200	\$5,071	(\$871)
Annual Audit	\$6,500	\$4,875	\$2,475	\$2,400
Collection Agent	\$2,500	\$1,875	\$1,875	(\$0)
Management Fees	\$100,440	\$75,330	\$75,330	\$0
Postage	\$1,500	\$1,125	\$2,088	(\$963)
Printing & Binding	\$2,500	\$1,875	\$1,032	\$843
Insurance- Liability	\$7,475	\$5,606	\$6,692	(\$1,085)
Legal Advertising	\$1,500	\$1,125	\$2,037	(\$912)
Other Current Charges	\$1,500	\$1,125	\$335	\$790
Office Supplies	\$1,500	\$1,125	\$122	\$1,003
Dues & Licenses	\$175	\$131	\$131	(\$0)
Information Technology	\$3,400	\$2,550	\$2,550	\$0
Total Administrative	\$176,086	\$132,065	\$133,891	(\$1,826)

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending June 30, 2021

	Adopted Budget	Prorated Budget 6/30/21	Actual 6/30/21	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$149,299	\$111,974	\$108,932	\$3,042
Administrative Fee	\$1,659	\$1,244	\$1,636	(\$392)
FICA Expense	\$11,421	\$8,566	\$6,907	\$1,658
Employee Insurance	\$16,914	\$12,686	\$11,862	\$824
Workers Compensation	\$2,926	\$2,195	\$2,877	(\$683)
Unemployment	\$853	\$640	\$992	(\$353)
Other Contractual	\$7,500	\$5,625	\$6,119	(\$494)
Training	\$500	\$375	\$0	\$375
Uniforms	\$500	\$375	\$0	\$375
Total Operating	\$191,572	\$143,679	\$139,325	\$4,354
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$10,500	\$0	\$10,500
Lake Bank Restoration	\$60,000	\$60,000	\$57,000	\$3,000
Environmental Services	\$20,000	\$15,000	\$2,812	\$12,188
Water Management System	\$99,000	\$74,250	\$80,995	(\$6,745)
Control Burns	\$15,000	\$11,250	\$2,790	\$8,460
Contingencies	\$2,000	\$1,500	\$0	\$1,500
Fire Line Maintenance	\$3,000	\$2,250	\$800	\$1,450
Basin Repair	\$4,000	\$3,000	\$0	\$3,000
Total Maintenance	\$217,000	\$177,750	\$144,397	\$33,353

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending June 30, 2021

	Adopted Budget	Prorated Budget 6/30/21	Actual 6/30/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$105,590	\$98,045	\$7,545
Administrative Fees	\$3,684	\$2,763	\$2,512	\$251
FICA	\$10,770	\$8,078	\$7,226	\$852
Health Insurance	\$18,818	\$14,114	\$12,371	\$1,742
Workers Compensation	\$2,759	\$2,069	\$2,559	(\$490)
Unemployment	\$2,120	\$1,590	\$1,740	(\$150)
Telephone	\$6,250	\$4,688	\$5,125	(\$438)
Utilities	\$5,500	\$4,125	\$5,387	(\$1,262)
Property Appraiser	\$1,990	\$1,990	\$1,989	\$2
Insurance	\$1,663	\$1,247	\$1,124	\$123
Repairs	\$15,000	\$11,250	\$15,748	(\$4,498)
Fuel	\$10,000	\$7,500	\$8,658	(\$1,158)
Park Maintenance	\$2,500	\$1,875	\$3,550	(\$1,675)
Sidewalk Maintenance	\$5,000	\$3,750	\$0	\$3,750
Chemicals	\$4,000	\$3,000	\$1,641	\$1,359
Contingencies	\$4,000	\$4,000	\$6,244	(\$2,244)
Refuse	\$6,000	\$4,500	\$3,600	\$900
Office Supplies	\$750	\$750	\$765	(\$15)
Uniforms	\$3,000	\$2,250	\$1,868	\$382
Fire Alarm System	\$6,500	\$4,875	\$5,781	(\$906)
Rain Bird Pump System	\$27,576	\$20,682	\$21,146	(\$464)
Park Materials	\$0	\$0	\$2,347	(\$2,347)
Total Grounds Maintenance	\$278,667	\$210,685	\$209,426	\$1,259
Total Expenditures	\$863,325	\$664,179	\$627,039	\$37,140
Operating Income (Loss)	\$1,211	\$186,262	\$225,332	\$39,070
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,211)	(\$634)	(\$634)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$1,211)	(\$634)	(\$634)	\$0
Excess Revenue/(Expenditures)	(\$0)	\$185,628	\$224,697	\$39,070
Beginning Fund Balance	\$0		\$187,333	
Ending Fund Balance	\$0		\$412,030	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 6/30/21	Actual 6/30/21	Variance
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Revenues

Interest Income	\$2,500	\$1,875	\$110	(\$1,765)
Reserve Funding - Transfer In (General)	\$1,211	\$634	\$634	\$0
Reserve Funding - Transfer In (Golf)	\$31,219	\$16,353	\$16,353	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0

Total Revenues	\$34,930	\$18,862	\$17,097	(\$1,765)
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Expenditures

Capital Outlay	\$100,000	\$72,821	\$72,821	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0

Total Expenditures	\$125,000	\$72,821	\$72,821	\$0
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Excess Revenues/(Expenditures)	(\$90,070)		(\$55,724)	
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Beginning Fund Balance	\$229,102		\$298,978	
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Ending Fund Balance	\$139,032		\$243,254	
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Viera East Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending June 30, 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	Lowe's	Posts for Mirror	\$ 209.30
3/25/21	Laceys Lock Services	Bollard Project	\$ 288.50
3/29/21	Landscape Depot	Playground Project	\$ 4,853.14
4/1/21	Rob Dale	Playground Caution Signs	\$ 47.60
2/26/21	Gary Yeomans Palms Bay	Ford Truck	\$ 51,797.85
3/29/21	Regions Bank	Vision Metalizers	\$ 428.64
4/1/21	Lowe's	Bollard Project	\$ 193.24
4/8/21	ABC Concrete Cutting Inc	Bollard Project	\$ 1,292.65
5/19/21	Uline	Message Ctr Sign	\$ 750.00
5/19/21	Amazon	Playground Supplies	\$ 169.85
7/1/21	Change of Greenery	Planting Litoral Shelf	\$ 1,405.00
Total			\$ 72,821.28

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 6/30/21	Actual 6/30/21	Variance
Revenues				
Special Assessments	\$2,376,297	\$2,376,297	\$2,376,297	\$0
Interest Income	\$1,500	\$1,125	\$48	(\$1,077)
Total Revenues	\$2,377,797	\$2,377,422	\$2,376,345	(\$1,077)
Expenditures				
Series 2006				
Interest-11/1	\$126,644	\$126,644	\$126,644	\$0
Interest-5/1	\$126,644	\$126,644	\$126,644	\$0
Principal-5/1	\$2,140,000	\$2,140,000	\$2,140,000	\$0
Total Expenditures	\$2,393,288	\$2,393,288	\$2,393,288	\$0
Excess Revenues/(Expenditures)	(\$15,491)		(\$16,943)	
Beginning Fund Balance	\$522,357		\$475,238	
Ending Fund Balance	\$506,866		\$458,295	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 6/30/21	Actual 6/30/21	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$750	\$22	(\$728)
Total Revenues	\$1,000	\$750	\$22	(\$728)
<u>Expenditures</u>				
<u>Series 2020</u>				
Interest-11/1	\$52,679	\$52,679	\$52,679	\$0
Interest-5/1	\$90,308	\$90,308	\$90,308	\$0
Total Expenditures	\$142,987	\$142,987	\$142,987	\$0
Excess Revenues/(Expenditures)	(\$141,987)		(\$142,965)	
Beginning Fund Balance	\$648,505		\$648,505	
Ending Fund Balance	\$506,518		\$505,540	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending June 30, 2021

	Actual 6/30/21
<u>Revenues</u>	
Interest Income	\$202
Total Revenues	\$202
<u>Expenditures</u>	
Capital Outlay	\$1,279,794
Cost of Issuance	\$0
Total Expenditures	\$1,279,794
Excess Revenues/(Expenditures)	(\$1,279,592)
Beginning Fund Balance	\$6,089,551
Ending Fund Balance	\$4,809,959

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,970	2,753	2,217	35,494	28,708	6,786
Member Rounds	10,000	779	781	(2)	8,052	8,144	(92)
Comp Rounds	3,000	132	234	(102)	1,639	2,443	(804)
EZ Links	3,000	0	234	(234)	-	2,376	(2,376)
GolfNow	2,000	278	156	122	2,545	1,629	916
Total Memberships	60	2	-	2	65	60	5
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$25	\$35	(\$10)	\$37	\$41	(\$5)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,426,357	\$126,214	\$97,705	\$28,509	\$1,302,772	\$1,183,163	\$119,609
Gift Cards - Sales	\$25,000	\$706	\$1,713	(\$1,007)	\$8,582	\$20,738	(\$12,155)
Gift Cards - Usage	(\$25,000)	(\$1,544)	(\$1,713)	\$169	(\$16,511)	(\$20,738)	\$4,227
Season Advance/Trail Fees	\$210,000	\$22,821	\$14,385	\$8,436	\$180,464	\$174,195	\$6,269
Associate Memberships	\$42,000	\$2,133	\$2,877	(\$744)	\$36,814	\$34,839	\$1,975
Driving Range	\$80,000	\$7,869	\$5,480	\$2,389	\$71,265	\$66,360	\$4,905
Golf Lessons	\$2,100	\$175	\$144	\$31	\$1,575	\$1,742	(\$167)
Merchandise Sales	\$115,000	\$10,858	\$7,878	\$2,980	\$92,679	\$95,393	(\$2,713)
Restaurant	\$20,000	\$2,319	\$1,370	\$949	\$28,864	\$16,590	\$12,274
Special Assessments - Operations	\$18,239	\$1,519	\$1,521	(\$2)	\$13,674	\$13,676	(\$2)
Miscellaneous Income	\$15,000	\$2,520	\$1,251	\$1,269	\$9,093	\$11,247	(\$2,154)
Total Revenues	\$1,928,696	\$175,590	\$132,611	\$42,979	\$1,729,273	\$1,597,204	\$132,068
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,501	\$1,251	(\$250)	\$11,558	\$11,247	(\$311)
Telephone/Internet	\$5,500	\$106	\$459	\$353	\$954	\$4,124	\$3,170
Postage	\$2,000	\$0	\$167	\$167	\$1,623	\$1,500	(\$123)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$750	\$750
Utilities	\$15,900	\$1,053	\$1,326	\$273	\$11,491	\$11,922	\$431
Repairs & Maintenance	\$8,000	\$844	\$667	(\$177)	\$8,556	\$5,998	(\$2,558)
Advertising	\$45,000	\$1,240	\$3,753	\$2,513	\$12,275	\$33,741	\$21,466
Bank Charges	\$35,000	\$3,848	\$2,919	(\$929)	\$36,234	\$26,243	(\$9,991)
Office Supplies	\$4,000	\$362	\$334	(\$29)	\$1,980	\$2,999	\$1,019
Operating Supplies	\$5,000	\$149	\$417	\$268	\$3,131	\$3,749	\$618
Dues, Licenses & Subscriptions	\$8,000	\$1,278	\$667	(\$611)	\$5,282	\$5,998	\$716
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$486	\$375	(\$112)
Training, Education & Employee Relations	\$3,000	\$18	\$250	\$232	\$1,355	\$2,249	\$894
Contractual Security	\$3,000	\$196	\$250	\$54	\$3,398	\$2,249	(\$1,148)
IT Services	\$3,000	\$95	\$250	\$155	\$2,367	\$2,249	(\$118)
Total Golf Course Expenditures	\$153,900	\$10,690	\$12,835	\$2,145	\$100,689	\$115,394	\$14,705

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$94	(\$1)	\$951	\$977	\$26
Equipment Lease	\$1,100	\$99	\$86	(\$13)	\$968	\$896	(\$72)
Total Restaurant Expenditures	\$2,300	\$194	\$180	(\$15)	\$1,919	\$1,873	(\$46)
<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$15,745	\$17,574	\$1,829	\$153,047	\$158,169	\$5,122
Administrative Fee	\$19,957	\$1,236	\$1,663	\$427	\$12,745	\$14,967	\$2,222
FICA Expense	\$16,547	\$1,204	\$1,379	\$174	\$11,708	\$12,410	\$702
Health Insurance	\$707	\$33	\$59	\$26	\$293	\$530	\$237
Workers Compensation	\$4,239	\$283	\$353	\$70	\$4,001	\$3,179	(\$822)
Unemployment	\$12,786	\$464	\$1,065	\$601	\$6,692	\$9,589	\$2,897
Golf Printing	\$2,200	\$1,214	\$183	(\$1,031)	\$2,414	\$1,650	(\$764)
Utilities	\$22,500	\$1,673	\$1,875	\$202	\$15,120	\$16,875	\$1,755
Repairs	\$250	\$33	\$21	(\$12)	\$387	\$188	(\$200)
Pest Control	\$1,200	\$95	\$100	\$5	\$951	\$900	(\$51)
Supplies	\$10,000	\$982	\$833	(\$149)	\$9,912	\$7,500	(\$2,412)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$1,125	\$1,125
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,500	\$1,500
Fuel	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Cart Lease	\$99,000	\$7,179	\$8,250	\$1,071	\$68,119	\$74,250	\$6,131
Cart Maintenance	\$4,000	\$34	\$333	\$299	\$4,970	\$3,000	(\$1,970)
Driving Range	\$10,000	\$0	\$833	\$833	\$2,090	\$7,500	\$5,410
Total Golf Operation Expenditures	\$418,286	\$30,176	\$34,856	\$4,680	\$292,452	\$313,707	\$21,255
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$9,239	\$6,417	(\$2,822)	\$62,931	\$57,750	(\$5,181)
Total Merchandise Sales	\$77,000	\$9,239	\$6,417	(\$2,822)	\$62,931	\$57,750	(\$5,181)

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$452,632	\$32,206	\$37,719	\$5,513	\$298,344	\$339,474	\$41,130
Administrative Fees	\$11,919	\$589	\$993	\$404	\$7,903	\$8,939	\$1,036
FICA Expense	\$3,756	\$2,354	\$313	(\$2,041)	\$21,869	\$2,817	(\$19,052)
Employee Insurance	\$49,336	\$2,517	\$4,111	\$1,594	\$29,173	\$37,002	\$7,829
Workers Compensation	\$11,023	\$580	\$919	\$339	\$7,779	\$8,267	\$489
Unemployment	\$8,170	\$67	\$681	\$613	\$5,938	\$6,128	\$190
Consulting Fees	\$6,000	\$0	\$500	\$500	\$2,000	\$4,500	\$2,500
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$557	\$3,000	\$2,443
Utilities/Water	\$26,200	\$2,311	\$2,183	(\$128)	\$20,253	\$19,650	(\$603)
Repairs	\$48,000	\$2,278	\$4,000	\$1,722	\$30,094	\$36,000	\$5,906
Fuel & Oil	\$40,000	\$4,389	\$3,333	(\$1,056)	\$19,421	\$30,000	\$10,579
Pest Control	\$1,000	\$88	\$83	(\$4)	\$877	\$750	(\$127)
Irrigation/Drainage	\$30,000	\$931	\$2,500	\$1,569	\$8,780	\$22,500	\$13,720
Sand and Topsoil	\$26,500	\$1,891	\$2,208	\$317	\$6,375	\$19,875	\$13,500
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$3,180	\$5,250	\$2,070
Fertilizer	\$139,000	\$7,707	\$11,583	\$3,877	\$47,896	\$104,250	\$56,354
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$1,681	\$12,375	\$10,694
Trash Removal	\$2,000	\$201	\$167	(\$34)	\$1,846	\$1,500	(\$346)
Contingency	\$6,000	\$0	\$500	\$500	\$1,579	\$4,500	\$2,921
First Aid	\$800	\$199	\$67	(\$132)	\$432	\$600	\$168
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$750	\$750
Operating Supplies	\$15,000	\$1,210	\$1,250	\$40	\$4,944	\$11,250	\$6,306
Training	\$1,000	\$640	\$83	(\$557)	\$1,506	\$750	(\$756)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$473	\$750	\$277
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$750	\$750
Uniforms	\$8,500	\$530	\$708	\$179	\$5,953	\$6,375	\$422
Equipment Rental	\$2,000	\$0	\$167	\$167	\$95	\$1,500	\$1,405
Equipment Lease	\$165,000	\$24,161	\$13,750	(\$10,411)	\$115,279	\$123,750	\$8,471
Small Tools	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Total Golf Course Maintenance	\$1,084,836	\$84,849	\$90,403	\$5,554	\$644,226	\$813,627	\$169,401

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,125	\$1,125
Arbitrage	\$600	\$32	\$50	\$18	\$254	\$450	\$196
Dissemination	\$1,000	\$83	\$83	\$0	\$750	\$750	\$0
Trustee Fees	\$4,100	\$339	\$342	\$2	\$3,412	\$3,075	(\$337)
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,125	\$1,125	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$42,210	\$42,210	\$0
Insurance	\$77,000	\$7,241	\$6,417	(\$824)	\$60,270	\$57,750	(\$2,520)
Property Taxes	\$15,000	\$1,621	\$1,250	(\$371)	\$15,300	\$11,250	(\$4,050)
Total Administrative Expenditures	\$156,980	\$14,132	\$13,082	(\$1,050)	\$123,321	\$117,735	(\$5,586)
Total Revenues	\$1,928,696	\$175,590	\$132,611	\$42,979	\$1,729,273	\$1,597,204	\$132,068
Total Expenditures	\$1,893,302	\$149,280	\$157,773	\$8,492	\$1,225,539	\$1,420,086	\$194,547
Operating Income (Loss)	\$35,394	\$26,309	(\$25,162)	\$51,471	\$503,734	\$177,118	\$326,616
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	(\$0)	\$420,188	\$420,188	(\$0)
Interest Income	\$1,000	\$1	\$83	(\$82)	\$11	\$750	(\$739)
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$45	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	(\$31,219)	(\$2,973)	(\$2,602)	\$372	(\$16,353)	(\$16,353)	\$0
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$105,319)	(\$105,319)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$318,750)	(\$318,750)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$35,394)	(\$3,403)	(\$2,950)	\$289	(\$20,178)	(\$19,484)	(\$694)
Change in Net Assets	\$0	\$22,906	(\$28,111)	\$51,760	\$483,556	\$157,634	\$325,922
Beginning Net Assets	\$0	----	----	----	(\$1,097,897)	----	----
Ending Net Assets	\$0	----	----	----	(\$614,341)	----	----

**Viera East General Fund
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$196,793	\$503,121	\$38,045	\$7,380	\$7,988	\$21,815	\$24,571	\$8,445	\$0	\$0	\$0	\$808,157
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$42,210
Donations for Park Material	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$2,000
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	\$27,505	\$29,261	\$13,135	\$0	\$0	\$0	\$852,371
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,678	\$2,384	\$2,900	\$1,415	\$2,328	\$2,561	\$3,841	\$2,561	\$2,473	\$0	\$0	\$0	\$23,141
Engineering Fees	\$0	\$0	\$475	\$150	\$0	\$615	\$150	\$85	\$340	\$0	\$0	\$0	\$1,815
Attorney's Fees	\$0	\$0	\$1,524	\$0	\$4,785	\$580	\$0	\$1,558	\$0	\$0	\$0	\$0	\$8,446
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$750
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$1,040	\$765	\$0	\$0	\$0	\$5,071
Annual Audit	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$0	\$0	\$0	\$2,475
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$1,875
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$0	\$0	\$75,330
Postage	\$364	\$198	\$138	\$324	\$52	\$585	\$35	\$81	\$311	\$0	\$0	\$0	\$2,088
Printing & Binding	\$206	\$70	\$125	\$50	\$212	\$87	\$121	\$88	\$74	\$0	\$0	\$0	\$1,032
Insurance- Liability	\$608	\$608	\$608	\$1,358	\$608	\$1,075	\$608	\$608	\$608	\$0	\$0	\$0	\$6,692
Legal Advertising	\$296	\$0	\$0	\$271	\$271	\$0	\$532	\$667	\$0	\$0	\$0	\$0	\$2,037
Other Current Charges	\$78	\$29	\$59	\$17	\$17	\$49	\$33	\$39	\$15	\$0	\$0	\$0	\$335
Office Supplies	\$20	\$20	\$20	\$20	\$0	\$12	\$10	\$10	\$10	\$0	\$0	\$0	\$122
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$131
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$2,550
Total Administrative	\$13,953	\$13,011	\$15,550	\$13,307	\$17,974	\$15,265	\$15,031	\$15,970	\$13,831	\$0	\$0	\$0	\$133,891
<i>Operating Expenditures</i>													
Salaries	\$11,153	\$13,540	\$12,302	\$12,301	\$11,077	\$11,947	\$11,129	\$13,551	\$11,933	\$0	\$0	\$0	\$108,932
Administration Fee	\$556	\$157	\$143	\$143	\$129	\$139	\$129	\$148	\$91	\$0	\$0	\$0	\$1,636
FICA Expense	\$382	\$928	\$843	\$845	\$563	\$788	\$808	\$931	\$820	\$0	\$0	\$0	\$6,907
Health Insurance	\$1,281	\$1,281	\$1,281	\$1,359	\$1,319	\$1,319	\$1,319	\$1,402	\$1,299	\$0	\$0	\$0	\$11,862
Workers Compensation	\$305	\$218	\$336	\$336	\$500	\$359	\$304	\$305	\$215	\$0	\$0	\$0	\$2,877
Unemployment	\$0	\$152	\$191	\$374	\$100	\$112	\$63	\$0	\$0	\$0	\$0	\$0	\$992
Other Contractual	\$462	\$1,225	\$903	\$462	\$341	\$462	\$619	\$803	\$843	\$0	\$0	\$0	\$6,119
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	\$14,371	\$17,139	\$15,200	\$0	\$0	\$0	\$139,325

**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	\$430	\$0	\$0	\$0	\$0	\$0	\$2,812
Water Management System	\$7,887	\$8,087	\$13,107	\$8,087	\$7,833	\$9,341	\$7,887	\$8,486	\$10,278	\$0	\$0	\$0	\$80,995
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	\$8,317	\$8,486	\$10,278	\$0	\$0	\$0	\$144,397
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,364	\$12,255	\$11,279	\$11,316	\$9,888	\$10,604	\$9,665	\$12,055	\$10,620	\$0	\$0	\$0	\$98,045
Administrative Fees	\$288	\$409	\$318	\$298	\$241	\$258	\$241	\$277	\$182	\$0	\$0	\$0	\$2,512
FICA	\$780	\$907	\$832	\$829	\$723	\$775	\$723	\$881	\$776	\$0	\$0	\$0	\$7,226
Health Insurance	\$1,452	\$1,428	\$1,265	\$1,344	\$1,404	\$1,357	\$1,380	\$1,391	\$1,350	\$0	\$0	\$0	\$12,371
Workers Compensation	\$283	\$335	\$308	\$309	\$270	\$290	\$264	\$310	\$191	\$0	\$0	\$0	\$2,559
Unemployment	\$21	\$25	\$202	\$650	\$401	\$272	\$64	\$73	\$31	\$0	\$0	\$0	\$1,740
Telephone	\$633	\$544	\$554	\$551	\$563	\$563	\$572	\$579	\$567	\$0	\$0	\$0	\$5,125
Utilities	\$506	\$780	\$534	\$536	\$594	\$699	\$543	\$466	\$729	\$0	\$0	\$0	\$5,387
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance- Property	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$1,124
Repairs	\$3,081	\$837	\$1,593	\$1,696	\$724	\$2,634	\$3,079	\$1,166	\$938	\$0	\$0	\$0	\$15,748
Fuel	\$1,442	\$531	\$511	\$158	\$1,837	\$1,064	\$1,026	\$566	\$1,523	\$0	\$0	\$0	\$8,658
Park Maintenance	\$0	\$0	\$480	\$0	\$280	\$0	\$0	\$2,403	\$387	\$0	\$0	\$0	\$3,550
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$759	\$0	\$0	\$0	\$882	\$0	\$0	\$0	\$0	\$1,641
Contingencies	\$215	\$0	\$935	\$3,013	\$592	\$230	(\$230)	\$1,489	\$0	\$0	\$0	\$0	\$6,244
Refuse	\$480	\$240	\$240	\$240	\$960	\$480	\$240	\$480	\$240	\$0	\$0	\$0	\$3,600
Office Supplies	\$512	\$212	\$0	\$0	\$0	\$20	\$0	\$21	\$0	\$0	\$0	\$0	\$765
Uniforms	\$199	\$247	\$245	\$196	\$196	\$245	\$196	\$196	\$146	\$0	\$0	\$0	\$1,868
Fire Alarm System	\$512	\$588	\$512	\$512	\$512	\$512	\$1,611	\$0	\$1,023	\$0	\$0	\$0	\$5,781
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,528	\$0	\$0	\$0	\$21,146
Park Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347	\$0	\$0	\$0	\$0	\$0	\$2,347
Total Grounds Maintenance	\$23,190	\$21,762	\$24,450	\$24,829	\$21,608	\$22,426	\$24,146	\$25,660	\$21,357	\$0	\$0	\$0	\$209,426
Total Expenditures	\$76,391	\$100,571	\$70,072	\$63,356	\$62,484	\$64,378	\$61,864	\$67,256	\$60,666	\$0	\$0	\$0	\$627,039
Operating Income (Loss)	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$50,413)	(\$50,701)	(\$34,359)	(\$37,995)	(\$47,532)	\$0	\$0	\$0	\$225,332
<i>Non Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	(\$202)	(\$202)	(\$115)	(\$115)	\$0	\$0	\$0	(\$634)
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)	(\$202)	(\$115)	(\$115)	\$0	\$0	\$0	(\$634)
Excess Revenue/(Expenditures)	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$50,413)	(\$50,902)	(\$34,561)	(\$38,111)	(\$47,647)	\$0	\$0	\$0	\$224,697

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	3,263	2,946	3,532	3,840	3,564	4,755	4,299	4,325	4,970	0	0	0	35,494
Member Rounds	701	666	816	1,012	836	1,008	854	800	779	0	0	580	8,052
Comp Rounds	237	152	234	239	182	196	143	124	132	0	0	0	1,639
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	285	256	293	313	250	304	264	302	278	0	0	0	2,545
<i>Revenue per Round</i>													
Paid Rounds	\$33	\$37	\$37	\$43	\$45	\$43	\$39	\$31	\$25	\$0	\$0	\$0	\$333
Revenues:													
Greens Fees	\$107,375	\$107,634	\$130,099	\$165,174	\$161,835	\$205,130	\$165,529	\$133,782	\$126,214	\$0	\$0	\$0	\$1,302,772
Gift Cards - Sales	\$458	\$636	\$3,462	\$433	\$398	\$1,059	\$862	\$570	\$706	\$0	\$0	\$0	\$8,582
Gift Cards - Usage	(\$803)	(\$482)	(\$2,812)	(\$3,031)	(\$1,817)	(\$2,014)	(\$2,108)	(\$1,899)	(\$1,544)	\$0	\$0	\$0	(\$16,511)
Season Advance/Trail Fees	\$18,051	\$20,606	\$22,572	\$21,363	\$21,645	\$21,986	\$18,207	\$13,213	\$22,821	\$0	\$0	\$0	\$180,464
Associate Memberships	\$3,950	\$3,081	\$4,661	\$7,900	\$5,767	\$4,582	\$3,160	\$1,580	\$2,133	\$0	\$0	\$0	\$36,814
Driving Range	\$5,963	\$6,015	\$8,358	\$8,857	\$7,544	\$9,812	\$7,463	\$9,384	\$7,869	\$0	\$0	\$0	\$71,265
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$1,575
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$0	\$0	\$0	\$92,679
Restaurant	\$2,359	\$3,141	\$4,837	\$3,029	\$2,377	\$4,154	\$3,225	\$3,423	\$2,319	\$0	\$0	\$0	\$28,864
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$13,674
Miscellaneous Income	\$2,867	\$145	\$189	\$95	\$105	\$6	\$113	\$3,053	\$2,520	\$0	\$0	\$0	\$9,093
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$210,000	\$175,173	\$175,590	\$0	\$0	\$0	\$1,729,273
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$710	\$1,035	\$1,035	\$1,635	\$1,847	\$798	\$2,278	\$720	\$1,501	\$0	\$0	\$0	\$11,558
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$0	\$0	\$0	\$954
Postage	\$0	\$41	\$1,495	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0	\$1,623
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,217	\$1,288	\$1,201	\$1,262	\$1,262	\$1,151	\$1,322	\$1,734	\$1,053	\$0	\$0	\$0	\$11,491
Repairs & Maintenance	\$419	\$250	\$0	\$1,661	\$2,596	\$1,881	\$554	\$351	\$844	\$0	\$0	\$0	\$8,556
Advertising	(\$350)	\$2,099	\$4,117	\$665	\$1,364	\$894	\$830	\$1,418	\$1,240	\$0	\$0	\$0	\$12,275
Bank Charges	\$2,332	\$3,112	\$3,184	\$3,636	\$4,992	\$4,426	\$5,601	\$5,104	\$3,848	\$0	\$0	\$0	\$36,234
Office Supplies	\$78	\$327	\$115	\$19	\$263	\$315	\$324	\$177	\$362	\$0	\$0	\$0	\$1,980
Operating Supplies	\$442	\$345	\$566	\$822	\$110	\$258	\$289	\$149	\$149	\$0	\$0	\$0	\$3,131
Dues, Licenses & Subscriptions	\$180	\$0	\$293	\$0	\$943	\$1,002	\$793	\$793	\$1,278	\$0	\$0	\$0	\$5,282
Drug Testing - All Departments	\$0	\$0	\$49	\$49	\$0	\$97	\$292	\$0	\$0	\$0	\$0	\$0	\$486
Training, Education & Employee Relations	\$51	\$381	\$0	\$0	\$675	\$0	\$130	\$100	\$18	\$0	\$0	\$0	\$1,355
Contractual Security	\$482	\$519	\$662	\$197	\$196	\$382	\$382	\$382	\$196	\$0	\$0	\$0	\$3,398
IT Services	\$0	\$435	\$0	\$0	\$0	\$0	\$95	\$1,742	\$95	\$0	\$0	\$0	\$2,367
Total Golf Course Expenditures	\$5,667	\$9,938	\$12,822	\$10,052	\$14,353	\$11,309	\$13,083	\$12,776	\$10,690	\$0	\$0	\$0	\$100,689
<i>Restaurant Expenditures:</i>													
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$0	\$0	\$0	\$951
Equipment Lease	\$100	\$147	\$100	\$100	\$99	\$99	\$124	\$99	\$99	\$0	\$0	\$0	\$968
Total Restaurant Expenditures	\$195	\$242	\$195	\$195	\$194	\$194	\$219	\$290	\$194	\$0	\$0	\$0	\$1,919

**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	\$15,775	\$20,568	\$15,745	\$0	\$0	\$0	\$153,047
Administrative Fee	\$1,586	\$1,816	\$1,511	\$1,434	\$1,193	\$1,299	\$1,236	\$1,434	\$1,236	\$0	\$0	\$0	\$12,745
FICA Expense	\$1,231	\$1,395	\$1,286	\$1,304	\$1,172	\$1,336	\$1,207	\$1,573	\$1,204	\$0	\$0	\$0	\$11,708
Health Insurance	\$43	\$43	\$33	\$0	\$33	\$33	\$33	\$43	\$33	\$0	\$0	\$0	\$293
Workers Compensation	\$439	\$498	\$459	\$465	\$419	\$477	\$431	\$530	\$283	\$0	\$0	\$0	\$4,001
Unemployment	\$521	\$515	\$569	\$1,022	\$920	\$918	\$790	\$974	\$464	\$0	\$0	\$0	\$6,692
Golf Printing	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$1,214	\$0	\$0	\$0	\$2,414
Utilities	\$1,686	\$1,629	\$1,517	\$1,655	\$1,586	\$1,680	\$1,676	\$2,018	\$1,673	\$0	\$0	\$0	\$15,120
Repairs	\$0	\$0	\$0	\$355	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$387
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$0	\$0	\$0	\$951
Supplies	\$1,410	\$1,019	\$876	\$1,205	\$719	\$1,318	\$1,255	\$1,127	\$982	\$0	\$0	\$0	\$9,912
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	\$7,555	\$7,169	\$7,179	\$0	\$0	\$0	\$68,119
Cart Maintenance	\$251	\$272	\$1,275	\$604	\$711	\$1,268	\$435	\$121	\$34	\$0	\$0	\$0	\$4,970
Driving Range	\$32	\$0	\$733	\$556	\$227	\$0	\$543	\$0	\$0	\$0	\$0	\$0	\$2,090
Total Golf Operation Expenditures	\$31,062	\$32,692	\$34,144	\$34,307	\$30,372	\$32,920	\$31,031	\$35,747	\$30,176	\$0	\$0	\$0	\$292,452
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$0	\$0	\$0	\$62,931
Total Merchandise Sales	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$0	\$0	\$0	\$62,931
<i>Golf Course Maintenance:</i>													
Salaries	\$32,200	\$38,863	\$31,368	\$38,115	\$26,216	\$33,570	\$29,500	\$36,305	\$32,206	\$0	\$0	\$0	\$298,344
Administrative Fees	\$852	\$1,035	\$822	\$1,037	\$815	\$913	\$935	\$906	\$589	\$0	\$0	\$0	\$7,903
FICA Expense	\$2,400	\$2,819	\$2,279	\$2,776	\$1,901	\$2,456	\$2,206	\$2,677	\$2,354	\$0	\$0	\$0	\$21,869
Employee Insurance	\$6,053	\$3,786	\$2,834	\$3,671	\$1,751	\$2,785	\$2,737	\$3,039	\$2,517	\$0	\$0	\$0	\$29,173
Workers Compensation	\$877	\$1,061	\$856	\$1,039	\$714	\$914	\$806	\$931	\$580	\$0	\$0	\$0	\$7,779
Unemployment	\$0	\$0	\$334	\$2,177	\$1,454	\$1,393	\$320	\$191	\$67	\$0	\$0	\$0	\$5,938
Consulting Fees	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Fire Alarm System	\$512	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557
Utilities/Water	\$2,072	\$2,322	\$1,885	\$2,066	\$2,301	\$2,094	\$2,733	\$2,469	\$2,311	\$0	\$0	\$0	\$20,253
Repairs	\$4,341	\$7,770	\$817	\$6,763	\$1,613	\$3,201	\$909	\$2,402	\$2,278	\$0	\$0	\$0	\$30,094
Fuel & Oil	\$2,720	\$1,078	\$1,038	\$320	\$3,513	\$2,491	\$2,377	\$1,494	\$4,389	\$0	\$0	\$0	\$19,421
Pest Control	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$175	\$88	\$0	\$0	\$0	\$877
Irrigation/Drainage	\$1,150	\$1,525	\$1,527	\$736	\$736	\$473	\$1,047	\$655	\$931	\$0	\$0	\$0	\$8,780
Sand and Topsoil	\$321	\$321	\$0	\$641	\$0	\$618	\$1,457	\$1,126	\$1,891	\$0	\$0	\$0	\$6,375
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	\$10,200	\$6,236	\$7,707	\$0	\$0	\$0	\$47,896
Seed/Sod	\$0	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,681
Trash Removal	\$240	\$402	\$0	\$201	\$402	\$0	\$402	\$0	\$201	\$0	\$0	\$0	\$1,846
Contingency	\$0	\$0	\$0	\$0	\$0	\$1,234	\$345	\$0	\$0	\$0	\$0	\$0	\$1,579
First Aid	\$0	\$71	\$0	\$0	\$0	\$51	\$112	\$0	\$199	\$0	\$0	\$0	\$432
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$743	\$1,487	\$144	\$0	\$485	\$26	\$565	\$285	\$1,210	\$0	\$0	\$0	\$4,944
Training	\$0	\$0	\$0	\$0	\$0	\$552	\$314	\$0	\$640	\$0	\$0	\$0	\$1,506
Janitorial Supplies	\$17	\$155	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$473
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$592	\$797	\$777	\$622	\$622	\$777	\$806	\$431	\$530	\$0	\$0	\$0	\$5,953
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$34	\$31	\$31	\$0	\$0	\$0	\$0	\$95
Equipment Lease	\$12,688	\$11,952	\$13,484	\$9,219	\$13,229	\$13,100	\$10,009	\$7,437	\$24,161	\$0	\$0	\$0	\$115,279
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	\$72,373	\$67,897	\$67,089	\$84,849	\$0	\$0	\$0	\$644,226

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$82	\$32	\$0	\$0	\$0	\$254
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$750
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$681	\$339	\$0	\$0	\$0	\$3,412
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$1,125
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$42,210
Insurance	\$6,127	\$6,127	\$6,127	\$6,365	\$6,127	\$7,673	\$7,241	\$7,241	\$7,241	\$0	\$0	\$0	\$60,270
Property Taxes	\$1,250	\$1,250	\$1,126	\$1,757	\$1,621	\$3,431	\$1,622	\$1,621	\$1,621	\$0	\$0	\$0	\$15,300
Total Administrative Expenditures	\$12,637	\$12,637	\$12,514	\$13,382	\$13,009	\$16,364	\$14,123	\$14,523	\$14,132	\$0	\$0	\$0	\$123,321
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$210,000	\$175,173	\$175,590	\$0	\$0	\$0	\$1,729,273
Total Expenditures	\$131,958	\$140,634	\$131,059	\$139,121	\$119,433	\$146,527	\$132,412	\$135,114	\$149,280	\$0	\$0	\$0	\$1,225,539
Operating Income (Loss)	\$19,193	\$11,560	\$52,463	\$75,076	\$89,314	\$112,170	\$77,589	\$40,060	\$26,309	\$0	\$0	\$0	\$503,734
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$0	\$0	\$420,188
Interest Income	\$1	\$0	\$1	\$1	\$1	\$0	\$2	\$3	\$1	\$0	\$0	\$0	\$11
Gain on Sale of Asset	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	(\$5,203)	(\$5,203)	(\$2,973)	(\$2,973)	\$0	\$0	\$0	(\$16,353)
Interest Expense	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	\$0	\$0	\$0	(\$105,319)
Principal Expense	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	(\$318,750)
Total Non Operating Revenues/(Expenditures)	(\$385)	(\$431)	(\$430)	(\$430)	(\$430)	(\$5,634)	(\$5,632)	(\$3,402)	(\$3,403)	\$0	\$0	\$0	(\$20,178)
Net Non Operating Income / (Loss)	\$18,808	\$11,129	\$52,033	\$74,646	\$88,883	\$106,536	\$71,956	\$36,658	\$22,906	\$0	\$0	\$0	\$483,556

Viera East

Community Development District

ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$0	\$0	\$0	\$92,679
Total Revenues	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$0	\$0	\$0	\$92,679
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$0	\$0	\$0	\$62,931
Total Expenditures	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$0	\$0	\$0	\$62,931
Operating Income (Loss)	\$2,756	\$5,484	\$1,832	\$1,464	\$6,191	(\$1,078)	\$5,798	\$5,682	\$1,619	\$0	\$0	\$0	\$29,748

**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)
Less: May 1, 2021 Principal	(\$2,140,000)
Current Bonds Outstanding	\$2,265,000

(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:	\$9
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
Less: May 1, 2021 Principal	(\$425,000)
Current Bonds Outstanding	\$2,470,000

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:	\$234,602
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
3/9/21	\$ 37,193	\$ 7,988	\$ 23,487	\$ 5,718	\$ 37,193
4/9/21	\$ 101,577	\$ 21,815	\$ 64,146	\$ 15,616	\$ 101,577
5/6/21	\$ 114,407	\$ 24,571	\$ 72,248	\$ 17,588	\$ 114,407
6/7/21	\$ 32,542	\$ 6,989	\$ 20,550	\$ 5,003	\$ 32,542
6/17/21	\$ 22,470	\$ 1,456	\$ 4,280	\$ 16,734	\$ 22,470
		\$ -	\$ -	\$ -	\$ -
	\$ 3,778,635	\$ 808,157	\$ 2,376,297	\$ 594,181	\$ 3,778,635

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

Percentage Collected	100.42%
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Viera East
Community Development District
Golf Course/Recreation Fund- Operations
Prior Month/Year Comparison

	Actuals 6/30/20	Actuals 6/30/21	Variance	Year to Date 6/30/20	Year to Date 6/30/21	Variance
<i>Revenues:</i>						
Greens Fees	\$ 91,683	\$ 126,214	\$ 34,531	\$ 1,041,910	\$ 1,302,772	\$ 260,862
Gift Cards - Sales	\$ 808	\$ 706	\$ (102)	\$ 6,545	\$ 8,582	\$ 2,037
Gift Cards - Usage	\$ (433)	\$ (1,544)	\$ (1,111)	\$ (10,618)	\$ (16,511)	\$ (5,893)
Season Advance/Trail Fees	\$ 16,829	\$ 22,821	\$ 5,992	\$ 163,283	\$ 180,464	\$ 17,181
Associate Memberships	\$ 2,844	\$ 2,133	\$ (711)	\$ 31,442	\$ 36,814	\$ 5,372
Driving Range	\$ 5,597	\$ 7,869	\$ 2,272	\$ 57,297	\$ 71,265	\$ 13,968
Golf Lessons	\$ 115	\$ 175	\$ 60	\$ 1,515	\$ 1,575	\$ 60
Merchandise Sales	\$ 8,801	\$ 10,858	\$ 2,056	\$ 84,408	\$ 92,679	\$ 8,271
Restaurant	\$ 2,099	\$ 2,319	\$ 220	\$ 20,808	\$ 28,864	\$ 8,056
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 16,895	\$ 13,674	\$ (3,221)
Miscellaneous Income	\$ 1,700	\$ 2,520	\$ 820	\$ 19,794	\$ 9,093	\$ (10,701)
Total Revenues	\$ 131,920	\$ 175,590	\$ 43,670	\$ 1,433,280	\$ 1,729,273	\$ 295,993
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 9,980	\$ 10,690	\$ (710)	\$ 99,746	\$ 100,689	\$ (944)
Restaurant	\$ 193	\$ 194	\$ (2)	\$ 1,736	\$ 1,919	\$ (183)
Golf Operations	\$ 34,538	\$ 30,176	\$ 4,362	\$ 305,114	\$ 292,452	\$ 12,663
Merchandise Sales	\$ 5,259	\$ 9,239	\$ (3,980)	\$ 53,931	\$ 62,931	\$ (9,001)
Golf Course Maintenance	\$ 83,316	\$ 84,849	\$ (1,532)	\$ 758,910	\$ 644,226	\$ 114,684
Administrative	\$ 12,147	\$ 14,132	\$ (1,985)	\$ 110,947	\$ 123,321	\$ (12,375)
Total Expenditures	\$ 145,434	\$ 149,280	\$ (3,846)	\$ 1,330,383	\$ 1,225,539	\$ 104,844
Operating Income/(Loss)	\$ (13,514)	\$ 26,309	\$ 39,823	\$ 102,897	\$ 503,734	\$ 400,837

**Viera East
Community Development District
Detailed Rounds of Golf Report
Jun-21**

<u>Rounds of Golf</u>	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	673	14%	6,223	14%
Rounds of Golf- CDD Resident	752	15%	7,091	16%
Rounds of Golf - Public	1,858	38%	15,119	33%
Rounds of Golf - Golf Now / EZ Links	555	11%	6,193	14%
Rounds of Golf- Tournaments	-	0%	164	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(93)	-2%	(714)	-2%
Total Paid Rounds	3,745		34,076	
<u>Member Rounds</u>				
Rounds of Golf - Members	751	15%	7,469	16%
Total Member Rounds	751		7,469	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	88	2%	761	2%
Rounds of Golf- Other Comp	50	1%	777	2%
Total Comp Rounds	138		1,538	
Rounds of golf - GolfNow/EZ Links	278	6%	2,545	6%
TOTAL ROUNDS OF GOLF	4,912	100%	45,628	100%

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
486	4,489	187	1,734
839	7,353	(87)	(262)
1,368	14,561	490	558
407	2,543	148	3,650
0	0	0	164
0	0	0	0
(124)	(556)	31	(158)
2,976	28,390	769	5,686
685	7,067	66	402
685	7,067	66	402
155	1,392	(67)	(631)
130	1,208	(80)	(431)
285	2,600	(147)	(1,062)
190	2,215	88	330
4,136	40,272	776	5,356

<u>Revenues</u>	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$23,562	19%	\$252,443	20%
Rounds of Golf- CDD Resident	\$21,812	18%	\$232,150	18%
Rounds of Golf - Public	\$60,043	49%	\$574,408	45%
Rounds of Golf - Golf Now / EZ Links	\$19,134	16%	\$231,785	18%
Rounds of Golf- Tournaments	\$0	0%	\$5,175	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,972)	-2%	(\$21,242)	-2%
			\$3	
TOTAL GREENS FEE REVENUE	\$122,579	100%	\$1,274,722	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$17,134	\$184,216	\$6,428	\$68,227
\$22,464	\$240,408	(\$652)	(\$8,258)
\$41,120	\$495,815	\$18,923	\$78,593
\$14,279	\$95,320	\$4,855	\$136,465
\$0	\$0	\$0	\$5,175
\$0	\$0	\$0	\$0
(\$3,631)	(\$15,493)	\$1,659	(\$5,749)
\$91,366	\$1,000,266	\$31,213	\$274,456

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date	
<u>Average \$ per round of Golf</u>				
Rounds of Golf- Associate Member	\$35.01		\$40.57	
Rounds of Golf- CDD Resident	\$29.01		\$32.74	
Rounds of Golf - Public	\$32.32		\$37.99	
Rounds of Golf - Golf Now / EZ Links	\$34.48		\$37.43	
Rounds of Golf- Tournaments	\$0.00		\$31.55	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$21.20		\$29.75	
TOTAL - Average \$ per round of Golf	\$32.73		\$37.41	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$35.26	\$41.04	(\$0.24)	(\$0.47)
\$26.77	\$32.70	\$2.23	\$0.04
\$30.06	\$34.05	\$2.26	\$3.94
\$35.08	\$37.48	(\$0.61)	(\$0.06)
\$0.00	\$0.00	\$0.00	\$31.55
\$0.00	\$0.00	\$0.00	\$0.00
\$29.28	\$27.87	(\$8.08)	\$1.89
\$30.70	\$35.23	\$2.03	\$2.18

	Monthly	Year to Date
Membership Revenue	\$22,821	\$180,462
Average \$ per round of Golf	\$30.39	\$24.16

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$16,829	\$162,729	\$5,992	\$17,733
\$24.57	\$23.03	\$5.82	\$1.13