



**Viera East
Community Development
District**

Unaudited Financial Reporting

April 30, 2021



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Viera East
Community Development District
 Combined Balance Sheet
 April 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>
<i>Assets</i>						
Operating Account	\$637,094	\$83,593	---	---	\$598,271	\$1,318,958
Accounts Receivable	---	---	---	---	\$1,312	\$1,312
Rent Receivable	---	---	---	---	\$2,155	\$2,155
Due From Golf Course	\$45,845	\$10,406	---	---	---	\$56,251
Due From General Fund	---	\$404	\$87,633	---	\$97,743	\$185,779
Due From Capital Reserve	\$209	---	---	---	\$7,552	\$7,762
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$2,678	\$2,678
Due from Capital Projects	---	\$62,609	---	---	\$750	\$63,359
Inventory - Pro Shop	---	---	---	---	\$40,141	\$40,141
<u>Investments:</u>						
State Board	---	\$89,216	---	---	---	\$89,216
Benefit Assessment- Series 2012	---	---	---	---	\$499,321	\$499,321
Reserve - Series 2012	---	---	---	---	\$280,134	\$280,134
Bond Service- Series 2006	---	---	\$2,574,168	---	---	\$2,574,168
Reserve- Series 2020	---	---	\$234,600	---	---	\$234,600
Temporary Interest Series 2020	---	---	\$361,244	---	---	\$361,244
Project- Series 2020	---	---	---	\$4,320,983	---	\$4,320,983
Improvements (Net of Depreciation)	---	---	---	---	\$1,130,855	\$1,130,855
Prepaid Expenses- Operations	\$4,822	---	---	---	\$94,023	\$98,845
Total Assets	\$699,001	\$246,227	\$3,257,644	\$4,320,983	\$2,777,857	\$11,301,711
<i>Liabilities</i>						
Accounts Payable	\$9,243	---	---	---	\$11,365	\$20,609
Accrued Expenses	\$5,659	---	---	---	\$13,886	\$19,544
Deferred Revenue- Season Advance	---	---	---	---	\$71,272	\$71,272
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$7,597	\$7,597
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$239,380	\$239,380
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	\$209	\$11,030	---	\$45,845	\$57,085
Accrued Interest Payable	---	---	---	---	\$112,464	\$112,464
Accrued Principal Payable	---	---	---	---	\$212,500	\$212,500
Sales Tax Payable	---	---	---	---	\$6,022	\$6,022
Event Deposits	---	---	---	---	(\$1,818)	(\$1,818)
Due to Golf Course	\$97,743	\$7,552	\$22,922	---	---	\$128,217
Due to Debt Service	\$87,633	---	---	---	---	\$87,633
Due to Capital Reserve	\$404	---	---	\$62,609	\$10,406	\$73,418
Bonds Payable - Series 2012	---	---	---	---	\$2,895,000	\$2,895,000
Bond Discount	---	---	---	---	(\$15,817)	(\$15,817)
Deferred Loss	---	---	---	---	(\$159,029)	(\$159,029)
<i>Fund Equity</i>						
Net Assets	---	---	---	---	(\$673,215)	(\$673,215)
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$4,822	---	---	---	---	\$4,822
Unassigned	\$317,498	---	---	---	---	\$317,498
Assigned- Capital Reserve Fund	---	\$238,466	---	---	---	\$238,466
Restricted for Capital Projects	---	---	---	\$4,258,374	---	\$4,258,374
Restricted for Debt Service	---	---	\$3,223,691	---	---	\$3,223,691
Total Liabilities, Fund Equity, Other	\$699,001	\$246,227	\$3,257,644	\$4,320,983	\$2,777,857	\$11,301,711

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending April 30, 2021

	Adopted Budget	Prorated Budget 4/30/21	Actual 4/30/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$775,142	(\$33,015)
Golf Course Administrative Services	\$56,280	\$32,830	\$32,830	\$0
Donations for Park Material	\$0	\$0	\$2,000	\$2,000
Interest Income	\$100	\$58	\$4	(\$55)
Total Revenues	\$864,536	\$841,045	\$809,975	(\$31,069)

Administrative Expenditures

Supervisors Fees	\$30,496	\$17,789	\$18,107	(\$317)
Engineering Fees	\$5,000	\$2,917	\$1,390	\$1,527
Attorney's Fees	\$5,000	\$2,917	\$6,889	(\$3,972)
Dissemination	\$1,000	\$583	\$583	\$0
Trustee Fees	\$5,600	\$3,267	\$3,267	(\$0)
Annual Audit	\$6,500	\$3,792	\$1,925	\$1,867
Collection Agent	\$2,500	\$1,458	\$1,459	(\$0)
Management Fees	\$100,440	\$58,590	\$58,590	\$0
Postage	\$1,500	\$875	\$1,697	(\$822)
Printing & Binding	\$2,500	\$1,458	\$870	\$588
Insurance- Liability	\$7,475	\$4,360	\$5,475	(\$1,115)
Legal Advertising	\$1,500	\$875	\$839	\$36
Other Current Charges	\$1,500	\$875	\$281	\$594
Office Supplies	\$1,500	\$875	\$102	\$773
Dues & Licenses	\$175	\$102	\$102	(\$0)
Information Technology	\$3,400	\$1,983	\$1,983	\$0
Total Administrative	\$176,086	\$102,717	\$103,558	(\$841)

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending April 30, 2021

	Adopted Budget	Prorated Budget 4/30/21	Actual 4/30/21	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$149,299	\$87,091	\$83,448	\$3,643
Administrative Fee	\$1,659	\$968	\$1,398	(\$430)
FICA Expense	\$11,421	\$6,662	\$5,156	\$1,506
Employee Insurance	\$16,914	\$9,867	\$9,160	\$706
Workers Compensation	\$2,926	\$1,707	\$2,357	(\$651)
Unemployment	\$853	\$498	\$992	(\$495)
Other Contractual	\$7,500	\$4,375	\$4,473	(\$98)
Training	\$500	\$292	\$0	\$292
Uniforms	\$500	\$292	\$0	\$292
Total Operating	\$191,572	\$111,750	\$106,985	\$4,765
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$8,167	\$0	\$8,167
Lake Bank Restoration	\$60,000	\$60,000	\$57,000	\$3,000
Environmental Services	\$20,000	\$11,667	\$2,812	\$8,855
Water Management System	\$99,000	\$57,750	\$62,230	(\$4,480)
Control Burns	\$15,000	\$8,750	\$2,790	\$5,960
Contingencies	\$2,000	\$1,167	\$0	\$1,167
Fire Line Maintenance	\$3,000	\$1,750	\$800	\$950
Basin Repair	\$4,000	\$2,333	\$0	\$2,333
Total Maintenance	\$217,000	\$151,583	\$125,633	\$25,951

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 4/30/21	Actual 4/30/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$82,126	\$75,371	\$6,755
Administrative Fees	\$3,684	\$2,149	\$2,053	\$96
FICA	\$10,770	\$6,283	\$5,568	\$714
Health Insurance	\$18,818	\$10,977	\$9,630	\$1,347
Workers Compensation	\$2,759	\$1,609	\$2,058	(\$449)
Unemployment	\$2,120	\$1,237	\$1,636	(\$399)
Telephone	\$6,250	\$3,646	\$3,979	(\$333)
Utilities	\$5,500	\$3,208	\$4,192	(\$984)
Property Appraiser	\$1,990	\$1,990	\$1,989	\$2
Insurance	\$1,663	\$970	\$874	\$96
Repairs	\$15,000	\$8,750	\$13,644	(\$4,894)
Fuel	\$10,000	\$5,833	\$6,569	(\$735)
Park Maintenance	\$2,500	\$1,458	\$760	\$698
Sidewalk Maintenance	\$5,000	\$2,917	\$0	\$2,917
Chemicals	\$4,000	\$2,333	\$759	\$1,574
Contingencies	\$4,000	\$4,000	\$4,755	(\$755)
Refuse	\$6,000	\$3,500	\$2,880	\$620
Office Supplies	\$750	\$750	\$743	\$7
Uniforms	\$3,000	\$1,750	\$1,525	\$225
Fire Alarm System	\$6,500	\$3,792	\$4,758	(\$966)
Rain Bird Pump System	\$27,576	\$16,086	\$16,319	(\$233)
Park Materials	\$0	\$0	\$2,347	(\$2,347)
Total Grounds Maintenance	\$278,667	\$165,364	\$162,409	\$2,955
Total Expenditures	\$863,325	\$531,415	\$498,585	\$32,830
Operating Income (Loss)	\$1,211	\$309,630	\$311,390	\$1,761
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,211)	(\$404)	(\$404)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$1,211)	(\$404)	(\$404)	\$0
Excess Revenue/(Expenditures)	(\$0)	\$309,226	\$310,987	\$1,761
Beginning Fund Balance	\$0		\$187,333	
Ending Fund Balance	\$0		\$498,320	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 4/30/21	Actual 4/30/21	Variance
<u>Revenues</u>				
Interest Income	\$2,500	\$1,458	\$94	(\$1,364)
Reserve Funding - Transfer In (General)	\$1,211	\$404	\$404	\$0
Reserve Funding - Transfer In (Golf)	\$31,219	\$10,406	\$10,406	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0
Total Revenues	\$34,930	\$12,268	\$10,904	(\$1,364)
<u>Expenditures</u>				
Capital Outlay	\$100,000	\$71,416	\$71,416	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$71,416	\$71,416	\$0
Excess Revenues/(Expenditures)	(\$90,070)		(\$60,512)	
Beginning Fund Balance	\$229,102		\$298,978	
Ending Fund Balance	\$139,032		\$238,466	

Viera East Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending April 30, 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
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
Total			<u>\$ 71,416.28</u>

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 4/30/21	Actual 4/30/21	Variance
Revenues				
Special Assessments	\$2,376,297	\$2,376,297	\$2,279,219	(\$97,078)
Interest Income	\$1,500	\$875	\$35	(\$840)
Total Revenues	\$2,377,797	\$2,377,172	\$2,279,254	(\$97,918)
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)		\$2,152,610	
Beginning Fund Balance	\$522,357		\$475,238	
Ending Fund Balance	\$506,866		\$2,627,848	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 4/30/21	Actual 4/30/21	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$583	\$18	(\$566)
Total Revenues	\$1,000	\$583	\$18	(\$566)
<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)		(\$52,662)	
Beginning Fund Balance	\$648,505		\$648,505	
Ending Fund Balance	\$506,518		\$595,843	

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

	Actual 4/30/21
<u>Revenues</u>	
Interest Income	\$160
Total Revenues	\$160
<u>Expenditures</u>	
Capital Outlay	\$1,831,338
Cost of Issuance	\$0
Total Expenditures	\$1,831,338
Excess Revenues/(Expenditures)	(\$1,831,177)
Beginning Fund Balance	\$6,089,551
Ending Fund Balance	\$4,258,374

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,299	3,627	672	26,199	19,349	6,850
Member Rounds	10,000	854	1,029	(175)	6,473	5,489	984
Comp Rounds	3,000	143	309	(166)	1,383	1,647	(264)
EZ Links	3,000	0	309	(309)	-	1,580	(1,580)
GolfNow	2,000	264	206	58	1,965	1,098	867
Total Memberships	60	8	-	8	57	60	(3)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$39	\$42	(\$4)	\$40	\$43	(\$3)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,426,357	\$165,529	\$153,333	\$12,195	\$1,042,776	\$832,279	\$210,497
Gift Cards - Sales	\$25,000	\$862	\$2,688	(\$1,825)	\$7,307	\$14,588	(\$7,281)
Gift Cards - Usage	(\$25,000)	(\$2,108)	(\$2,688)	\$579	(\$13,068)	(\$14,588)	\$1,519
Season Advance/Trail Fees	\$210,000	\$18,207	\$22,575	(\$4,368)	\$144,430	\$122,535	\$21,895
Associate Memberships	\$42,000	\$3,160	\$4,515	(\$1,355)	\$33,101	\$24,507	\$8,594
Driving Range	\$80,000	\$7,463	\$8,600	(\$1,137)	\$54,013	\$46,680	\$7,333
Golf Lessons	\$2,100	\$175	\$226	(\$51)	\$1,225	\$1,225	(\$0)
Merchandise Sales	\$115,000	\$11,856	\$12,363	(\$506)	\$71,450	\$67,103	\$4,348
Restaurant	\$20,000	\$3,225	\$2,150	\$1,075	\$23,122	\$11,670	\$11,452
Special Assessments - Operations	\$18,239	\$1,519	\$1,519	\$0	\$10,635	\$9,116	\$1,519
Miscellaneous Income	\$15,000	\$113	\$1,250	(\$1,137)	\$3,520	\$7,497	(\$3,977)
Total Revenues	\$1,928,696	\$210,000	\$206,530	\$3,470	\$1,378,510	\$1,122,612	\$255,898
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$2,278	\$1,250	(\$1,028)	\$9,337	\$8,747	(\$591)
Telephone/Internet	\$5,500	\$106	\$458	\$352	\$742	\$3,207	\$2,465
Postage	\$2,000	\$87	\$167	\$80	\$1,623	\$1,166	(\$456)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Utilities	\$15,900	\$1,322	\$1,324	\$2	\$8,703	\$9,271	\$568
Repairs & Maintenance	\$8,000	\$554	\$666	\$112	\$7,361	\$4,665	(\$2,697)
Advertising	\$45,000	\$830	\$3,749	\$2,919	\$9,617	\$26,240	\$16,622
Bank Charges	\$35,000	\$5,601	\$2,916	(\$2,686)	\$27,282	\$20,409	(\$6,874)
Office Supplies	\$4,000	\$324	\$333	\$9	\$1,441	\$2,332	\$891
Operating Supplies	\$5,000	\$289	\$417	\$127	\$2,832	\$2,916	\$83
Dues, Licenses & Subscriptions	\$8,000	\$793	\$666	(\$127)	\$3,211	\$4,665	\$1,454
Drug Testing - All Departments	\$500	\$292	\$42	(\$250)	\$486	\$292	(\$195)
Training, Education & Employee Relations	\$3,000	\$130	\$250	\$120	\$1,237	\$1,749	\$512
Contractual Security	\$3,000	\$382	\$250	(\$132)	\$2,820	\$1,749	(\$1,071)
IT Services	\$3,000	\$95	\$250	\$155	\$530	\$1,749	\$1,219
Total Golf Course Expenditures	\$153,900	\$13,083	\$12,820	(\$263)	\$77,224	\$89,739	\$12,516

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$123	\$28	\$666	\$782	\$116
Equipment Lease	\$1,100	\$124	\$113	(\$11)	\$769	\$717	(\$52)
Total Restaurant Expenditures	\$2,300	\$219	\$237	\$17	\$1,435	\$1,499	\$64
<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$15,775	\$17,574	\$1,799	\$116,733	\$123,020	\$6,287
Administrative Fee	\$19,957	\$1,236	\$1,663	\$427	\$10,075	\$11,641	\$1,566
FICA Expense	\$16,547	\$1,207	\$1,379	\$172	\$8,930	\$9,652	\$722
Health Insurance	\$707	\$33	\$59	\$26	\$218	\$412	\$194
Workers Compensation	\$4,239	\$431	\$353	(\$78)	\$3,188	\$2,473	(\$715)
Unemployment	\$12,786	\$790	\$1,065	\$276	\$5,254	\$7,458	\$2,204
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,200	\$1,283	\$83
Utilities	\$22,500	\$1,676	\$1,875	\$199	\$11,429	\$13,125	\$1,696
Repairs	\$250	\$0	\$21	\$21	\$355	\$146	(\$209)
Pest Control	\$1,200	\$95	\$100	\$5	\$666	\$700	\$34
Supplies	\$10,000	\$1,255	\$833	(\$422)	\$7,802	\$5,833	(\$1,969)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$875	\$875
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,167	\$1,167
Fuel	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Cart Lease	\$99,000	\$7,555	\$8,250	\$695	\$53,771	\$57,750	\$3,979
Cart Maintenance	\$4,000	\$435	\$333	(\$102)	\$4,815	\$2,333	(\$2,482)
Driving Range	\$10,000	\$0	\$833	\$833	\$1,548	\$5,833	\$4,286
Total Golf Operation Expenditures	\$418,286	\$30,488	\$34,856	\$4,368	\$225,985	\$243,994	\$18,009
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$6,058	\$6,417	\$358	\$49,004	\$44,917	(\$4,087)
Total Merchandise Sales	\$77,000	\$6,058	\$6,417	\$358	\$49,004	\$44,917	(\$4,087)

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$452,632	\$29,500	\$37,719	\$8,219	\$229,833	\$264,035	\$34,202
Administrative Fees	\$11,919	\$935	\$993	\$59	\$6,408	\$6,953	\$545
FICA Expense	\$3,756	\$2,206	\$313	(\$1,893)	\$16,838	\$2,191	(\$14,647)
Employee Insurance	\$49,336	\$2,737	\$4,111	\$1,374	\$23,617	\$28,779	\$5,162
Workers Compensation	\$11,023	\$806	\$919	\$113	\$6,267	\$6,430	\$163
Unemployment	\$8,170	\$320	\$681	\$361	\$5,679	\$4,766	(\$913)
Consulting Fees	\$6,000	\$0	\$500	\$500	\$2,000	\$3,500	\$1,500
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$557	\$2,333	\$1,777
Utilities/Water	\$26,200	\$2,733	\$2,183	(\$550)	\$15,473	\$15,283	(\$190)
Repairs	\$48,000	\$909	\$4,000	\$3,091	\$25,414	\$28,000	\$2,586
Fuel & Oil	\$40,000	\$2,377	\$3,333	\$956	\$13,537	\$23,333	\$9,796
Pest Control	\$1,000	\$88	\$83	(\$4)	\$614	\$583	(\$30)
Irrigation/Drainage	\$30,000	\$1,047	\$2,500	\$1,453	\$7,194	\$17,500	\$10,306
Sand and Topsoil	\$26,500	\$1,457	\$2,208	\$752	\$3,359	\$15,458	\$12,100
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$3,180	\$4,083	\$904
Fertilizer	\$139,000	\$10,200	\$11,583	\$1,383	\$33,953	\$81,083	\$47,130
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$1,681	\$9,625	\$7,944
Trash Removal	\$2,000	\$402	\$167	(\$235)	\$1,646	\$1,167	(\$479)
Contingency	\$6,000	\$345	\$500	\$155	\$1,579	\$3,500	\$1,921
First Aid	\$800	\$0	\$67	\$67	\$121	\$467	\$345
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Operating Supplies	\$15,000	\$565	\$1,250	\$685	\$3,450	\$8,750	\$5,300
Training	\$1,000	\$314	\$83	(\$230)	\$865	\$583	(\$282)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$172	\$583	\$411
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Uniforms	\$8,500	\$806	\$708	(\$97)	\$4,992	\$4,958	(\$34)
Equipment Rental	\$2,000	\$31	\$167	\$136	\$31	\$1,167	\$1,136
Equipment Lease	\$165,000	\$10,009	\$13,750	\$3,741	\$83,682	\$96,250	\$12,568
Small Tools	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Total Golf Course Maintenance	\$1,084,836	\$67,785	\$90,403	\$22,618	\$492,143	\$632,821	\$140,678

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending April 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	\$875	\$875
Arbitrage	\$600	\$20	\$50	\$30	\$140	\$350	\$210
Dissemination	\$1,000	\$83	\$83	\$0	\$583	\$583	\$0
Trustee Fees	\$4,100	\$342	\$342	(\$0)	\$2,392	\$2,392	(\$0)
Annual Audit	\$1,500	\$125	\$125	\$0	\$875	\$875	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$32,830	\$32,830	\$0
Insurance	\$77,000	\$7,241	\$6,417	(\$824)	\$45,788	\$44,917	(\$872)
Property Taxes	\$15,000	\$1,622	\$1,250	(\$372)	\$12,058	\$8,750	(\$3,308)
Total Administrative Expenditures	\$156,980	\$14,123	\$13,082	(\$1,041)	\$94,666	\$91,572	(\$3,094)
Total Revenues	\$1,928,696	\$210,000	\$206,530	\$3,470	\$1,378,510	\$1,122,612	\$255,898
Total Expenditures	\$1,893,302	\$131,756	\$157,814	\$26,058	\$940,456	\$1,104,542	\$164,086
Operating Income (Loss)	\$35,394	\$78,244	\$48,716	\$29,527	\$438,054	\$18,070	\$419,984
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	(\$0)	\$326,813	\$326,813	(\$0)
Interest Income	\$1,000	\$2	\$83	(\$81)	\$7	\$583	(\$576)
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$45	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	(\$31,219)	(\$5,203)	(\$5,203)	\$0	(\$10,406)	(\$10,406)	\$0
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$81,915)	(\$81,915)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$247,917)	(\$247,917)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$35,394)	(\$5,632)	(\$5,551)	(\$81)	(\$13,373)	(\$12,842)	(\$531)
Change in Net Assets	\$0	\$72,611	\$43,165	\$29,446	\$424,681	\$5,229	\$419,453
Beginning Net Assets	\$0	----	----	----	(\$1,097,897)	----	----
Ending Net Assets	\$0	----	----	----	(\$673,215)	----	----

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	\$0	\$0	\$0	\$0	\$0	\$71,450
Total Revenues	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$0	\$0	\$0	\$0	\$0	\$71,450
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$0	\$0	\$0	\$0	\$0	\$49,004
Total Expenditures	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$0	\$0	\$0	\$0	\$0	\$49,004
Operating Income (Loss)	\$2,756	\$5,484	\$1,832	\$1,464	\$6,191	(\$1,078)	\$5,798	\$0	\$0	\$0	\$0	\$0	\$22,447

**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	\$0	\$0	\$0	\$0	\$0	\$775,142
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,830
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	\$0	\$0	\$0	\$0	\$0	\$809,975
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,678	\$2,384	\$2,900	\$1,415	\$2,328	\$2,561	\$3,841	\$0	\$0	\$0	\$0	\$0	\$18,107
Engineering Fees	\$0	\$0	\$475	\$150	\$0	\$615	\$150	\$0	\$0	\$0	\$0	\$0	\$1,390
Attorney's Fees	\$0	\$0	\$1,524	\$0	\$4,785	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$6,889
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$3,267
Annual Audit	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$0	\$0	\$0	\$0	\$0	\$1,925
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$1,459
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$58,590
Postage	\$364	\$198	\$138	\$324	\$52	\$585	\$35	\$0	\$0	\$0	\$0	\$0	\$1,697
Printing & Binding	\$206	\$70	\$125	\$50	\$212	\$87	\$121	\$0	\$0	\$0	\$0	\$0	\$870
Insurance- Liability	\$608	\$608	\$608	\$1,358	\$608	\$1,075	\$608	\$0	\$0	\$0	\$0	\$0	\$5,475
Legal Advertising	\$296	\$0	\$0	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$839
Other Current Charges	\$78	\$29	\$59	\$17	\$17	\$49	\$33	\$0	\$0	\$0	\$0	\$0	\$281
Office Supplies	\$20	\$20	\$20	\$20	\$0	\$12	\$10	\$0	\$0	\$0	\$0	\$0	\$102
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$102
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$1,983
Total Administrative	\$13,953	\$13,011	\$15,550	\$13,307	\$17,974	\$15,265	\$14,499	\$0	\$0	\$0	\$0	\$0	\$103,558
<i>Operating Expenditures</i>													
Salaries	\$11,153	\$13,540	\$12,302	\$12,301	\$11,077	\$11,947	\$11,129	\$0	\$0	\$0	\$0	\$0	\$83,448
Administration Fee	\$556	\$157	\$143	\$143	\$129	\$139	\$129	\$0	\$0	\$0	\$0	\$0	\$1,398
FICA Expense	\$382	\$928	\$843	\$845	\$563	\$788	\$808	\$0	\$0	\$0	\$0	\$0	\$5,156
Health Insurance	\$1,281	\$1,281	\$1,281	\$1,359	\$1,319	\$1,319	\$1,319	\$0	\$0	\$0	\$0	\$0	\$9,160
Workers Compensation	\$305	\$218	\$336	\$336	\$500	\$359	\$304	\$0	\$0	\$0	\$0	\$0	\$2,357
Unemployment	\$0	\$152	\$191	\$374	\$100	\$112	\$63	\$0	\$0	\$0	\$0	\$0	\$992
Other Contractual	\$462	\$1,225	\$903	\$462	\$341	\$462	\$619	\$0	\$0	\$0	\$0	\$0	\$4,473
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	\$0	\$0	\$0	\$0	\$0	\$106,985

**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	\$0	\$0	\$0	\$0	\$0	\$62,230
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	\$0	\$0	\$0	\$0	\$0	\$125,633
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,364	\$12,255	\$11,279	\$11,316	\$9,888	\$10,604	\$9,665	\$0	\$0	\$0	\$0	\$0	\$75,371
Administrative Fees	\$288	\$409	\$318	\$298	\$241	\$258	\$241	\$0	\$0	\$0	\$0	\$0	\$2,053
FICA	\$780	\$907	\$832	\$829	\$723	\$775	\$723	\$0	\$0	\$0	\$0	\$0	\$5,568
Health Insurance	\$1,452	\$1,428	\$1,265	\$1,344	\$1,404	\$1,357	\$1,380	\$0	\$0	\$0	\$0	\$0	\$9,630
Workers Compensation	\$283	\$335	\$308	\$309	\$270	\$290	\$264	\$0	\$0	\$0	\$0	\$0	\$2,058
Unemployment	\$21	\$25	\$202	\$650	\$401	\$272	\$64	\$0	\$0	\$0	\$0	\$0	\$1,636
Telephone	\$633	\$544	\$554	\$551	\$563	\$563	\$572	\$0	\$0	\$0	\$0	\$0	\$3,979
Utilities	\$506	\$780	\$534	\$536	\$594	\$699	\$543	\$0	\$0	\$0	\$0	\$0	\$4,192
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	\$0	\$0	\$0	\$0	\$0	\$874
Repairs	\$3,081	\$837	\$1,593	\$1,696	\$724	\$2,634	\$3,079	\$0	\$0	\$0	\$0	\$0	\$13,644
Fuel	\$1,442	\$531	\$511	\$158	\$1,837	\$1,064	\$1,026	\$0	\$0	\$0	\$0	\$0	\$6,569
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	(\$230)	\$0	\$0	\$0	\$0	\$0	\$4,755
Refuse	\$480	\$240	\$240	\$240	\$960	\$480	\$240	\$0	\$0	\$0	\$0	\$0	\$2,880
Office Supplies	\$512	\$212	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$743
Uniforms	\$199	\$247	\$245	\$196	\$196	\$245	\$196	\$0	\$0	\$0	\$0	\$0	\$1,525
Fire Alarm System	\$512	\$588	\$512	\$512	\$512	\$512	\$1,611	\$0	\$0	\$0	\$0	\$0	\$4,758
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$16,319
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	\$0	\$0	\$0	\$0	\$0	\$162,409
Total Expenditures	\$76,391	\$100,571	\$70,072	\$63,356	\$62,484	\$64,378	\$61,333	\$0	\$0	\$0	\$0	\$0	\$498,585
Operating Income (Loss)	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$50,413)	(\$50,701)	(\$33,827)	\$0	\$0	\$0	\$0	\$0	\$311,390
<i>Non Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	(\$202)	(\$202)	\$0	\$0	\$0	\$0	\$0	(\$404)
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)	\$0	\$0	\$0	\$0	\$0	(\$404)
Excess Revenue/(Expenditures)	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$50,413)	(\$50,902)	(\$34,029)	\$0	\$0	\$0	\$0	\$0	\$310,987

**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	0	0	0	0	0	26,199
Member Rounds	701	666	816	1,012	836	1,008	854	0	0	0	0	580	6,473
Comp Rounds	237	152	234	239	182	196	143	0	0	0	0	0	1,383
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	285	256	293	313	250	304	264	0	0	0	0	0	1,965
<i>Revenue per Round</i>													
Paid Rounds	\$33	\$37	\$37	\$43	\$45	\$43	\$39	\$0	\$0	\$0	\$0	\$0	\$276
Revenues:													
Greens Fees	\$107,375	\$107,634	\$130,099	\$165,174	\$161,835	\$205,130	\$165,529	\$0	\$0	\$0	\$0	\$0	\$1,042,776
Gift Cards - Sales	\$458	\$636	\$3,462	\$433	\$398	\$1,059	\$862	\$0	\$0	\$0	\$0	\$0	\$7,307
Gift Cards - Usage	(\$803)	(\$482)	(\$2,812)	(\$3,031)	(\$1,817)	(\$2,014)	(\$2,108)	\$0	\$0	\$0	\$0	\$0	(\$13,068)
Season Advance/Trail Fees	\$18,051	\$20,606	\$22,572	\$21,363	\$21,645	\$21,986	\$18,207	\$0	\$0	\$0	\$0	\$0	\$144,430
Associate Memberships	\$3,950	\$3,081	\$4,661	\$7,900	\$5,767	\$4,582	\$3,160	\$0	\$0	\$0	\$0	\$0	\$33,101
Driving Range	\$5,963	\$6,015	\$8,358	\$8,857	\$7,544	\$9,812	\$7,463	\$0	\$0	\$0	\$0	\$0	\$54,013
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$1,225
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$0	\$0	\$0	\$0	\$0	\$71,450
Restaurant	\$2,359	\$3,141	\$4,837	\$3,029	\$2,377	\$4,154	\$3,225	\$0	\$0	\$0	\$0	\$0	\$23,122
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$10,635
Miscellaneous Income	\$2,867	\$145	\$189	\$95	\$105	\$6	\$113	\$0	\$0	\$0	\$0	\$0	\$3,520
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$210,000	\$0	\$0	\$0	\$0	\$0	\$1,378,510
Golf Course Expenditures:													
Other Contractual Services	\$710	\$1,035	\$1,035	\$1,635	\$1,847	\$798	\$2,278	\$0	\$0	\$0	\$0	\$0	\$9,337
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$0	\$0	\$0	\$0	\$0	\$742
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	\$0	\$0	\$0	\$0	\$0	\$8,703
Repairs & Maintenance	\$419	\$250	\$0	\$1,661	\$2,596	\$1,881	\$554	\$0	\$0	\$0	\$0	\$0	\$7,361
Advertising	(\$350)	\$2,099	\$4,117	\$665	\$1,364	\$894	\$830	\$0	\$0	\$0	\$0	\$0	\$9,617
Bank Charges	\$2,332	\$3,112	\$3,184	\$3,636	\$4,992	\$4,426	\$5,601	\$0	\$0	\$0	\$0	\$0	\$27,282
Office Supplies	\$78	\$327	\$115	\$19	\$263	\$315	\$324	\$0	\$0	\$0	\$0	\$0	\$1,441
Operating Supplies	\$442	\$345	\$566	\$822	\$110	\$258	\$289	\$0	\$0	\$0	\$0	\$0	\$2,832
Dues, Licenses & Subscriptions	\$180	\$0	\$293	\$0	\$943	\$1,002	\$793	\$0	\$0	\$0	\$0	\$0	\$3,211
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	\$0	\$0	\$0	\$0	\$0	\$1,237
Contractual Security	\$482	\$519	\$662	\$197	\$196	\$382	\$382	\$0	\$0	\$0	\$0	\$0	\$2,820
IT Services	\$0	\$435	\$0	\$0	\$0	\$0	\$95	\$0	\$0	\$0	\$0	\$0	\$530
Total Golf Course Expenditures	\$5,667	\$9,938	\$12,822	\$10,052	\$14,353	\$11,309	\$13,083	\$0	\$0	\$0	\$0	\$0	\$77,224
Restaurant Expenditures:													
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$666
Equipment Lease	\$100	\$147	\$100	\$100	\$99	\$99	\$124	\$0	\$0	\$0	\$0	\$0	\$769
Total Restaurant Expenditures	\$195	\$242	\$195	\$195	\$194	\$194	\$219	\$0	\$0	\$0	\$0	\$0	\$1,435

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	\$0	\$0	\$0	\$0	\$0	\$116,733
Administrative Fee	\$1,586	\$1,816	\$1,511	\$1,434	\$1,193	\$1,299	\$1,236	\$0	\$0	\$0	\$0	\$0	\$10,075
FICA Expense	\$1,231	\$1,395	\$1,286	\$1,304	\$1,172	\$1,336	\$1,207	\$0	\$0	\$0	\$0	\$0	\$8,930
Health Insurance	\$43	\$43	\$33	\$0	\$33	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$218
Workers Compensation	\$439	\$498	\$459	\$465	\$419	\$477	\$431	\$0	\$0	\$0	\$0	\$0	\$3,188
Unemployment	\$521	\$515	\$569	\$1,022	\$920	\$918	\$790	\$0	\$0	\$0	\$0	\$0	\$5,254
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	\$1,676	\$0	\$0	\$0	\$0	\$0	\$11,429
Repairs	\$0	\$0	\$0	\$355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$666
Supplies	\$1,410	\$1,019	\$876	\$1,205	\$719	\$1,318	\$1,255	\$0	\$0	\$0	\$0	\$0	\$7,802
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	\$0	\$0	\$0	\$0	\$0	\$53,771
Cart Maintenance	\$251	\$272	\$1,275	\$604	\$711	\$1,268	\$435	\$0	\$0	\$0	\$0	\$0	\$4,815
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	\$30,488	\$0	\$0	\$0	\$0	\$0	\$225,985
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$0	\$0	\$0	\$0	\$0	\$49,004
Total Merchandise Sales	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$0	\$0	\$0	\$0	\$0	\$49,004
<i>Golf Course Maintenance:</i>													
Salaries	\$32,200	\$38,863	\$31,368	\$38,115	\$26,216	\$33,570	\$29,500	\$0	\$0	\$0	\$0	\$0	\$229,833
Administrative Fees	\$852	\$1,035	\$822	\$1,037	\$815	\$913	\$935	\$0	\$0	\$0	\$0	\$0	\$6,408
FICA Expense	\$2,400	\$2,819	\$2,279	\$2,776	\$1,901	\$2,456	\$2,206	\$0	\$0	\$0	\$0	\$0	\$16,838
Employee Insurance	\$6,053	\$3,786	\$2,834	\$3,671	\$1,751	\$2,785	\$2,737	\$0	\$0	\$0	\$0	\$0	\$23,617
Workers Compensation	\$877	\$1,061	\$856	\$1,039	\$714	\$914	\$806	\$0	\$0	\$0	\$0	\$0	\$6,267
Unemployment	\$0	\$0	\$334	\$2,177	\$1,454	\$1,393	\$320	\$0	\$0	\$0	\$0	\$0	\$5,679
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	\$0	\$0	\$0	\$0	\$0	\$15,473
Repairs	\$4,341	\$7,770	\$817	\$6,763	\$1,613	\$3,201	\$909	\$0	\$0	\$0	\$0	\$0	\$25,414
Fuel & Oil	\$2,720	\$1,078	\$1,038	\$320	\$3,513	\$2,491	\$2,377	\$0	\$0	\$0	\$0	\$0	\$13,537
Pest Control	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$614
Irrigation/Drainage	\$1,150	\$1,525	\$1,527	\$736	\$736	\$473	\$1,047	\$0	\$0	\$0	\$0	\$0	\$7,194
Sand and Topsoil	\$321	\$321	\$0	\$641	\$0	\$618	\$1,457	\$0	\$0	\$0	\$0	\$0	\$3,359
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	\$0	\$0	\$0	\$0	\$0	\$33,953
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	\$0	\$0	\$0	\$0	\$1,646
Contingency	\$0	\$0	\$0	\$0	\$0	\$1,234	\$345	\$0	\$0	\$0	\$0	\$0	\$1,579
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	\$565	\$0	\$0	\$0	\$0	\$0	\$3,450
Training	\$0	\$0	\$0	\$0	\$0	\$552	\$314	\$0	\$0	\$0	\$0	\$0	\$865
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	\$806	\$0	\$0	\$0	\$0	\$0	\$4,992
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$31
Equipment Lease	\$12,688	\$11,952	\$13,484	\$9,219	\$13,229	\$13,100	\$10,009	\$0	\$0	\$0	\$0	\$0	\$83,682
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	\$67,785	\$0	\$0	\$0	\$0	\$0	\$492,143

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	\$0	\$0	\$0	\$0	\$0	\$140
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$0	\$0	\$0	\$0	\$0	\$2,392
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$875
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,830
Insurance	\$6,127	\$6,127	\$6,127	\$6,365	\$6,127	\$7,673	\$7,241	\$0	\$0	\$0	\$0	\$0	\$45,788
Property Taxes	\$1,250	\$1,250	\$1,126	\$1,757	\$1,621	\$3,431	\$1,622	\$0	\$0	\$0	\$0	\$0	\$12,058
Total Administrative Expenditures	\$12,637	\$12,637	\$12,514	\$13,382	\$13,009	\$16,364	\$14,123	\$0	\$0	\$0	\$0	\$0	\$94,666
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$210,000	\$0	\$0	\$0	\$0	\$0	\$1,378,510
Total Expenditures	\$131,958	\$140,634	\$131,059	\$139,121	\$119,433	\$146,493	\$131,756	\$0	\$0	\$0	\$0	\$0	\$940,456
Operating Income (Loss)	\$19,193	\$11,560	\$52,463	\$75,076	\$89,314	\$112,204	\$78,244	\$0	\$0	\$0	\$0	\$0	\$438,054
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$0	\$326,813
Interest Income	\$1	\$0	\$1	\$1	\$1	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$7
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)	\$0	\$0	\$0	\$0	\$0	(\$10,406)
Interest Expense	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	\$0	\$0	\$0	\$0	\$0	(\$81,915)
Principal Expense	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	\$0	(\$247,917)
Total Non Operating Revenues/(Expenditures)	(\$385)	(\$431)	(\$430)	(\$430)	(\$430)	(\$5,634)	(\$5,632)	\$0	\$0	\$0	\$0	\$0	(\$13,373)
Net Non Operating Income / (Loss)	\$18,808	\$11,129	\$52,033	\$74,646	\$88,883	\$106,570	\$72,611	\$0	\$0	\$0	\$0	\$0	\$424,681

**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
	\$ 3,609,216	\$ 775,142	\$ 2,279,219	\$ 554,856	\$ 3,609,216

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,376,297	63.15%	\$ 2,279,219	\$ (2,191,586)	\$ 87,633
General Fund	\$ 808,157	21.48%	\$ 775,142	\$ (775,142)	\$ -
Recreation Fund	\$ 578,489	15.37%	\$ 554,856	\$ (533,523)	\$ 21,333
	\$ 3,762,943	100.00%	\$ 3,609,216	\$ (3,500,250)	\$ 108,966

Percentage Collected	95.91%
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Viera East
Community Development District
 Golf Course/Recreation Fund- Operations
 Prior Month/Year Comparison

	Actuals 4/30/20	Actuals 4/30/21	Variance	Year to Date 4/30/20	Year to Date 4/30/21	Variance
<i>Revenues:</i>						
Greens Fees	\$ 104,181	\$ 165,529	\$ 61,347	\$ 850,801	\$ 1,042,776	\$ 191,975
Gift Cards - Sales	\$ 213	\$ 862	\$ 650	\$ 5,021	\$ 7,307	\$ 2,286
Gift Cards - Usage	\$ (795)	\$ (2,108)	\$ (1,314)	\$ (9,634)	\$ (13,068)	\$ (3,434)
Season Advance/Trail Fees	\$ 18,542	\$ 18,207	\$ (335)	\$ 128,651	\$ 144,430	\$ 15,779
Associate Memberships	\$ 2,133	\$ 3,160	\$ 1,027	\$ 26,307	\$ 33,101	\$ 6,794
Driving Range	\$ 8,212	\$ 7,463	\$ (749)	\$ 44,657	\$ 54,013	\$ 9,356
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 1,225	\$ 1,225	\$ -
Merchandise Sales	\$ 10,715	\$ 11,856	\$ 1,141	\$ 67,000	\$ 71,450	\$ 4,451
Restaurant	\$ 3,061	\$ 3,225	\$ 164	\$ 16,839	\$ 23,122	\$ 6,282
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 13,141	\$ 10,635	\$ (2,506)
Miscellaneous Income	\$ 1,983	\$ 113	\$ (1,870)	\$ 16,813	\$ 3,520	\$ (13,294)
Total Revenues	\$ 150,298	\$ 210,000	\$ 59,702	\$ 1,160,821	\$ 1,378,510	\$ 217,689
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 9,646	\$ 13,083	\$ (3,437)	\$ 81,995	\$ 77,224	\$ 4,772
Restaurant	\$ 193	\$ 219	\$ (27)	\$ 1,350	\$ 1,435	\$ (85)
Golf Operations	\$ 41,343	\$ 30,488	\$ 10,855	\$ 236,209	\$ 225,985	\$ 10,224
Merchandise Sales	\$ 8,297	\$ 6,058	\$ 2,239	\$ 44,021	\$ 49,004	\$ (4,983)
Golf Course Maintenance	\$ 85,909	\$ 67,785	\$ 18,124	\$ 584,107	\$ 492,143	\$ 91,965
Administrative	\$ 12,325	\$ 14,123	\$ (1,797)	\$ 86,504	\$ 94,666	\$ (8,162)
Total Expenditures	\$ 157,713	\$ 131,756	\$ 25,957	\$ 1,034,186	\$ 940,456	\$ 93,730
Operating Income/(Loss)	\$ (7,415)	\$ 78,244	\$ 85,659	\$ 126,635	\$ 438,054	\$ 311,419

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

Rounds of Golf	Monthly		Year to Date	
Paid Rounds				
Rounds of Golf- Associate Member	820	15%	5,540	16%
Rounds of Golf- CDD Resident	901	16%	4,931	14%
Rounds of Golf - Public	1,998	36%	11,353	32%
Rounds of Golf - Golf Now / EZ Links	619	11%	4,761	14%
Rounds of Golf- Tournaments	78	1%	80	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(104)	-2%	(557)	-2%
Total Paid Rounds	4,312		26,108	
Member Rounds				
Rounds of Golf - Members	854	15%	5,909	17%
Total Member Rounds	854		5,909	
Comp Rounds				
Rounds of Golf- Staff/Comp	78	1%	597	2%
Rounds of Golf- Other Comp	70	1%	667	2%
Total Comp Rounds	148		1,264	
Rounds of golf - GolfNow/EZ Links	264	5%	1,965	6%
TOTAL ROUNDS OF GOLF	5,578	100%	35,246	100%

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
448	3,538	372	2,002
840	5,664	61	(733)
1,543	11,493	455	(140)
284	1,625	335	3,136
0	0	78	80
0	0	0	0
(36)	(405)	(68)	(152)
3,079	21,915	1,233	4,193
950	5,508	(96)	401
950	5,508	(96)	401
147	1,066	(69)	(469)
105	928	(35)	(261)
252	1,994	(104)	(730)
246	1,775	18	190
4,527	31,192	1,051	4,054

Revenues	Monthly		Year to Date	
Greens Fee Revenue				
Rounds of Golf- Associate Member	\$33,322	21%	\$188,934	18%
Rounds of Golf- CDD Resident	\$28,574	18%	\$207,529	20%
Rounds of Golf - Public	\$75,083	47%	\$546,333	53%
Rounds of Golf - Golf Now / EZ Links	\$22,867	14%	\$96,466	9%
Rounds of Golf- Tournaments	\$2,613	2%	\$2,679	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$3,386)	-2%	(\$17,674)	-2%
TOTAL GREENS FEE REVENUE	\$159,073	100%	\$1,024,267	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$17,474	\$150,919	\$15,848	\$38,015
\$24,167	\$195,794	\$4,407	\$11,735
\$50,006	\$408,503	\$25,077	\$137,830
\$10,469	\$64,875	\$12,398	\$31,591
\$0	\$0	\$2,613	\$2,679
\$0	\$0	\$0	\$0
(\$824)	(\$11,307)	(\$2,562)	(\$6,367)
\$101,292	\$808,784	\$57,781	\$215,483

Average \$ per Round of Golf	Monthly		Year to Date	
Average \$ per round of Golf				
Rounds of Golf- Associate Member	\$40.64		\$34.10	
Rounds of Golf- CDD Resident	\$31.71		\$42.09	
Rounds of Golf - Public	\$37.58		\$48.12	
Rounds of Golf - Golf Now / EZ Links	\$36.94		\$20.26	
Rounds of Golf- Tournaments	\$33.50		\$33.49	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$32.56		\$31.73	
TOTAL - Average \$ per round of Golf	\$36.89		\$39.23	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$39.00	\$42.66	\$1.63	(\$8.55)
\$28.77	\$34.57	\$2.94	\$7.52
\$32.41	\$35.54	\$5.17	\$12.58
\$36.86	\$39.92	\$0.08	(\$19.66)
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$22.89	\$27.92	\$9.67	\$3.81
\$32.90	\$36.91	\$3.99	\$2.33

	Monthly	Year to Date
Membership Revenue	\$18,206	\$144,428
Average \$ per round of Golf	\$21.32	\$24.44

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$18,542	\$128,647	(\$336)	\$15,781
\$19.52	\$23.36	\$1.80	\$1.09