



**Viera East
Community Development
District**

Unaudited Financial Reporting

July 31, 2021



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Viera East
Community Development District
 Combined Balance Sheet
 July 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	\$440,820	\$121,544	---	---	\$697,433	\$1,259,797
Accounts Receivable	---	---	---	---	(\$221)	(\$221)
Rent Receivable	---	---	---	---	\$2,187	\$2,187
Due From Golf Course	\$61,708	\$5,946	---	---	---	\$67,655
Due From General Fund	---	\$231	\$24,831	---	\$115,262	\$140,324
Due From Capital Reserve	\$209	---	---	---	\$9,674	\$9,883
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$3,097	\$3,097
Due from Capital Projects	---	\$25,374	---	---	\$750	\$26,124
Inventory - Pro Shop	---	---	---	---	\$32,905	\$32,905
Investments:						
State Board	---	\$103,147	---	---	---	\$103,147
Benefit Assessment- Series 2012	---	---	---	---	\$4,118	\$4,118
Reserve - Series 2012	---	---	---	---	\$9	\$9
Bond Service- Series 2012	---	---	---	---	\$280,129	\$280,129
Bond Service- Series 2006	---	---	\$467,419	---	---	\$467,419
Reserve- Series 2020	---	---	\$234,602	---	---	\$234,602
Temporary Interest Series 2020	---	---	\$270,940	---	---	\$270,940
Project- Series 2020	---	---	---	\$4,376,674	---	\$4,376,674
Improvements (Net of Depreciation)	---	---	---	---	\$1,130,856	\$1,130,856
Prepaid Expenses- Debt	---	---	---	---	\$106,250	\$106,250
Prepaid Expenses- Operations	\$3,500	---	---	---	\$62,319	\$65,820
Total Assets	\$517,268	\$256,243	\$997,792	\$4,376,674	\$2,467,690	\$8,615,667
Liabilities						
Accounts Payable	\$9,606	---	---	---	\$11,220	\$20,826
Accrued Expenses	\$3,684	---	---	---	\$12,061	\$15,744
Deferred Revenue- Season Advance	---	---	---	---	\$68,994	\$68,994
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$3,039	\$3,039
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$117,012	\$117,012
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	\$209	\$11,030	---	\$61,708	\$72,948
Accrued Interest Payable	---	---	---	---	\$77,364	\$77,364
Sales Tax Payable	---	---	---	---	\$183	\$183
Event Deposits	---	---	---	---	\$910	\$910
Due to Golf Course	\$115,262	\$9,674	\$22,922	---	---	\$147,859
Due to Debt Service	\$24,831	---	---	---	---	\$24,831
Due to Capital Reserve	\$231	---	---	\$25,374	\$5,946	\$31,552
Accrued Payroll Payable	\$9,021	---	---	---	\$19,906	\$28,927
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	---	---	---	---	(\$632,808)	(\$632,808)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$3,500	---	---	---	---	\$3,500
Unassigned	\$175,133	---	---	---	---	\$175,133
Assigned- Capital Reserve Fund	---	\$246,359	---	---	---	\$246,359
Restricted for Capital Projects	---	---	---	\$4,351,300	---	\$4,351,300
Restricted for Debt Service	---	---	\$963,839	---	---	\$963,839
Total Liabilities, Fund Equity, Other	\$517,268	\$256,243	\$997,792	\$4,376,674	\$2,467,690	\$8,615,667

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$46,900	\$46,900	\$0
Donations for Park Material	\$0	\$0	\$2,000	\$2,000
Interest Income	\$100	\$83	\$4	(\$80)
Total Revenues	\$864,536	\$855,139	\$857,061	\$1,921

Administrative Expenditures

Supervisors Fees	\$30,496	\$25,413	\$25,367	\$47
Engineering Fees	\$5,000	\$4,167	\$1,815	\$2,352
Attorney's Fees	\$5,000	\$4,167	\$11,698	(\$7,531)
Dissemination	\$1,000	\$833	\$833	\$0
Trustee Fees	\$5,600	\$4,667	\$5,836	(\$1,169)
Annual Audit	\$6,500	\$5,417	\$2,750	\$2,666
Collection Agent	\$2,500	\$2,083	\$2,084	(\$0)
Management Fees	\$100,440	\$83,700	\$83,700	\$0
Postage	\$1,500	\$1,250	\$2,090	(\$840)
Printing & Binding	\$2,500	\$2,083	\$1,102	\$982
Insurance- Liability	\$7,475	\$6,229	\$7,300	(\$1,071)
Legal Advertising	\$1,500	\$1,250	\$2,037	(\$787)
Other Current Charges	\$1,500	\$1,250	\$358	\$892
Office Supplies	\$1,500	\$1,250	\$132	\$1,118
Dues & Licenses	\$175	\$146	\$146	(\$0)
Information Technology	\$3,400	\$2,833	\$2,833	\$0
Total Administrative	\$176,086	\$146,739	\$150,081	(\$3,342)

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$149,299	\$124,416	\$121,281	\$3,135
Administrative Fee	\$1,659	\$1,383	\$1,730	(\$348)
FICA Expense	\$11,421	\$9,518	\$7,756	\$1,762
Employee Insurance	\$16,914	\$14,095	\$13,144	\$951
Workers Compensation	\$2,926	\$2,438	\$3,099	(\$661)
Unemployment	\$853	\$711	\$992	(\$281)
Other Contractual	\$7,500	\$6,250	\$7,239	(\$989)
Training	\$500	\$417	\$0	\$417
Uniforms	\$500	\$417	\$0	\$417
Total Operating	\$191,572	\$159,643	\$155,242	\$4,401
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$11,667	\$0	\$11,667
Lake Bank Restoration	\$60,000	\$60,000	\$57,000	\$3,000
Environmental Services	\$20,000	\$16,667	\$2,996	\$13,671
Water Management System	\$99,000	\$82,500	\$89,577	(\$7,077)
Control Burns	\$15,000	\$12,500	\$2,790	\$9,710
Contingencies	\$2,000	\$1,667	\$0	\$1,667
Fire Line Maintenance	\$3,000	\$2,500	\$800	\$1,700
Basin Repair	\$4,000	\$3,333	\$0	\$3,333
Total Maintenance	\$217,000	\$190,833	\$153,163	\$37,670

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$117,323	\$108,822	\$8,501
Administrative Fees	\$3,684	\$3,070	\$2,702	\$368
FICA	\$10,770	\$8,975	\$8,013	\$962
Health Insurance	\$18,818	\$15,682	\$13,442	\$2,240
Workers Compensation	\$2,759	\$2,299	\$2,753	(\$454)
Unemployment	\$2,120	\$1,767	\$1,745	\$22
Telephone	\$6,250	\$5,208	\$5,125	\$83
Utilities	\$5,500	\$4,583	\$5,797	(\$1,214)
Property Appraiser	\$1,990	\$1,990	\$1,989	\$2
Insurance	\$1,663	\$1,386	\$1,249	\$137
Repairs	\$15,000	\$12,500	\$16,206	(\$3,706)
Fuel	\$10,000	\$8,333	\$11,661	(\$3,327)
Park Maintenance	\$2,500	\$2,083	\$4,101	(\$2,017)
Sidewalk Maintenance	\$5,000	\$4,167	\$0	\$4,167
Chemicals	\$4,000	\$3,333	\$1,924	\$1,409
Contingencies	\$4,000	\$4,000	\$6,244	(\$2,244)
Refuse	\$6,000	\$5,000	\$3,840	\$1,160
Office Supplies	\$750	\$750	\$765	(\$15)
Uniforms	\$3,000	\$2,500	\$2,064	\$436
Fire Alarm System	\$6,500	\$5,417	\$6,292	(\$875)
Rain Bird Pump System	\$27,576	\$22,980	\$23,444	(\$464)
Park Materials	\$0	\$0	\$2,347	(\$2,347)
Total Grounds Maintenance	\$278,667	\$233,346	\$230,524	\$2,821
Total Expenditures	\$863,325	\$730,561	\$689,010	\$41,551
Operating Income (Loss)	\$1,211	\$124,578	\$168,050	\$43,472
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,211)	(\$750)	(\$750)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$1,211)	(\$750)	(\$750)	\$0
Excess Revenue/(Expenditures)	(\$0)	\$123,828	\$167,300	\$43,472
Beginning Fund Balance	\$0		\$187,333	
Ending Fund Balance	\$0		\$354,633	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
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Revenues

Interest Income	\$2,500	\$2,083	\$127	(\$1,956)
Reserve Funding - Transfer In (General)	\$1,211	\$750	\$750	\$0
Reserve Funding - Transfer In (Golf)	\$31,219	\$19,326	\$19,326	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0

Total Revenues	\$34,930	\$22,159	\$20,203	(\$1,956)
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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)		(\$52,618)	
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Beginning Fund Balance	\$229,102		\$298,978	
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Ending Fund Balance	\$139,032		\$246,359	
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Viera East
Community Development District

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

	Adopted Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
Revenues				
Special Assessments	\$2,376,297	\$2,376,297	\$2,376,297	\$0
Interest Income	\$1,500	\$1,250	\$49	(\$1,201)
Total Revenues	\$2,377,797	\$2,377,547	\$2,376,346	(\$1,201)
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)		(\$16,941)	
Beginning Fund Balance	\$522,357		\$475,238	
Ending Fund Balance	\$506,866		\$458,297	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 7/31/21	Actual 7/31/21	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$833	\$24	(\$809)
Total Revenues	\$1,000	\$833	\$24	(\$809)
<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)		(\$142,962)	
Beginning Fund Balance	\$648,505		\$648,505	
Ending Fund Balance	\$506,518		\$505,542	

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

	Actual 7/31/21
<u>Revenues</u>	
Interest Income	\$222
Total Revenues	\$222
<u>Expenditures</u>	
Capital Outlay	\$1,738,473
Cost of Issuance	\$0
Total Expenditures	\$1,738,473
Excess Revenues/(Expenditures)	(\$1,738,251)
Beginning Fund Balance	\$6,089,551
Ending Fund Balance	\$4,351,300

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,114	2,260	854	38,608	30,967	7,641
Member Rounds	10,000	625	641	(16)	8,677	8,785	(108)
Comp Rounds	3,000	125	192	(67)	1,764	2,636	(872)
EZ Links	3,000	0	192	(192)	-	2,569	(2,569)
GolfNow	2,000	315	128	187	2,860	1,757	1,103
Total Memberships	60	3	-	3	68	60	8
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$32	\$37	(\$5)	\$36	\$41	(\$5)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,426,357	\$98,191	\$82,729	\$15,463	\$1,400,964	\$1,265,892	\$135,072
Gift Cards - Sales	\$25,000	\$1,128	\$1,450	(\$322)	\$9,711	\$22,188	(\$12,477)
Gift Cards - Usage	(\$25,000)	(\$681)	(\$1,450)	\$769	(\$17,191)	(\$22,188)	\$4,996
Season Advance/Trail Fees	\$210,000	\$17,574	\$12,180	\$5,394	\$198,038	\$186,375	\$11,663
Associate Memberships	\$42,000	\$553	\$2,436	(\$1,883)	\$37,367	\$37,275	\$92
Driving Range	\$80,000	\$6,657	\$4,640	\$2,017	\$77,922	\$71,000	\$6,922
Golf Lessons	\$2,100	\$175	\$122	\$53	\$1,750	\$1,864	(\$114)
Merchandise Sales	\$115,000	\$11,826	\$6,670	\$5,156	\$104,505	\$102,063	\$2,442
Restaurant	\$20,000	\$2,373	\$1,160	\$1,213	\$31,237	\$17,750	\$13,487
Special Assessments - Operations	\$18,239	\$1,519	\$1,521	(\$2)	\$15,193	\$15,197	(\$4)
Miscellaneous Income	\$15,000	\$737	\$1,251	(\$514)	\$4,964	\$12,498	(\$7,534)
Total Revenues	\$1,928,696	\$140,052	\$112,709	\$27,344	\$1,864,459	\$1,709,913	\$154,547
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,733	\$1,251	(\$482)	\$13,291	\$12,498	(\$793)
Telephone/Internet	\$5,500	\$228	\$459	\$231	\$1,182	\$4,583	\$3,401
Postage	\$2,000	\$0	\$167	\$167	\$1,623	\$1,666	\$44
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$833	\$833
Utilities	\$15,900	\$1,298	\$1,326	\$28	\$12,789	\$13,248	\$459
Repairs & Maintenance	\$8,000	\$2,742	\$667	(\$2,075)	\$11,299	\$6,666	(\$4,633)
Advertising	\$45,000	\$2,397	\$3,753	\$1,357	\$14,749	\$37,494	\$22,745
Bank Charges	\$35,000	\$3,719	\$2,919	(\$800)	\$40,000	\$29,162	(\$10,838)
Office Supplies	\$4,000	\$610	\$334	(\$276)	\$2,590	\$3,333	\$743
Operating Supplies	\$5,000	\$428	\$417	(\$11)	\$3,559	\$4,166	\$607
Dues, Licenses & Subscriptions	\$8,000	\$2,912	\$667	(\$2,245)	\$8,194	\$6,666	(\$1,528)
Drug Testing - All Departments	\$500	\$195	\$42	(\$153)	\$681	\$417	(\$264)
Training, Education & Employee Relations	\$3,000	\$300	\$250	(\$50)	\$1,655	\$2,500	\$844
Contractual Security	\$3,000	\$196	\$250	\$54	\$3,594	\$2,500	(\$1,094)
IT Services	\$3,000	\$0	\$250	\$250	\$2,367	\$2,500	\$133
Total Golf Course Expenditures	\$153,900	\$16,757	\$12,835	(\$3,921)	\$117,572	\$128,229	\$10,658

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$77	(\$18)	\$1,046	\$1,054	\$8
Equipment Lease	\$1,100	\$99	\$71	(\$29)	\$1,067	\$966	(\$101)
Total Restaurant Expenditures	\$2,300	\$194	\$147	(\$47)	\$2,113	\$2,021	(\$93)
<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$16,244	\$17,574	\$1,331	\$169,291	\$175,743	\$6,452
Administrative Fee	\$19,957	\$1,293	\$1,663	\$370	\$14,038	\$16,630	\$2,592
FICA Expense	\$16,547	\$1,243	\$1,379	\$136	\$12,951	\$13,789	\$838
Health Insurance	\$707	\$19	\$59	\$40	\$312	\$589	\$277
Workers Compensation	\$4,239	\$292	\$353	\$61	\$4,294	\$3,532	(\$761)
Unemployment	\$12,786	\$460	\$1,065	\$605	\$7,153	\$10,655	\$3,502
Golf Printing	\$2,200	\$0	\$183	\$183	\$2,414	\$1,833	(\$581)
Utilities	\$22,500	\$1,837	\$1,875	\$38	\$16,958	\$18,750	\$1,792
Repairs	\$250	\$0	\$21	\$21	\$387	\$208	(\$179)
Pest Control	\$1,200	\$95	\$100	\$5	\$1,046	\$1,000	(\$46)
Supplies	\$10,000	\$1,488	\$833	(\$655)	\$11,400	\$8,333	(\$3,067)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$1,250	\$1,250
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,667	\$1,667
Fuel	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Cart Lease	\$99,000	\$7,169	\$8,250	\$1,081	\$75,288	\$82,500	\$7,212
Cart Maintenance	\$4,000	\$124	\$333	\$209	\$5,094	\$3,333	(\$1,761)
Driving Range	\$10,000	\$550	\$833	\$283	\$2,640	\$8,333	\$5,693
Total Golf Operation Expenditures	\$418,286	\$30,814	\$34,856	\$4,042	\$323,266	\$348,563	\$25,297
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$5,367	\$6,417	\$1,049	\$68,299	\$64,167	(\$4,132)
Total Merchandise Sales	\$77,000	\$5,367	\$6,417	\$1,049	\$68,299	\$64,167	(\$4,132)

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$452,632	\$34,645	\$37,719	\$3,075	\$332,989	\$377,193	\$44,205
Administrative Fees	\$11,919	\$738	\$993	\$256	\$8,641	\$9,933	\$1,292
FICA Expense	\$3,756	\$2,636	\$313	(\$2,323)	\$24,505	\$3,130	(\$21,375)
Employee Insurance	\$49,336	\$2,640	\$4,111	\$1,472	\$31,813	\$41,113	\$9,301
Workers Compensation	\$11,023	\$616	\$919	\$302	\$8,395	\$9,186	\$791
Unemployment	\$8,170	\$81	\$681	\$600	\$6,019	\$6,808	\$789
Consulting Fees	\$6,000	\$0	\$500	\$500	\$2,000	\$5,000	\$3,000
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$557	\$3,333	\$2,777
Utilities/Water	\$26,200	\$2,396	\$2,183	(\$212)	\$23,014	\$21,833	(\$1,180)
Repairs	\$48,000	\$1,754	\$4,000	\$2,246	\$31,848	\$40,000	\$8,152
Fuel & Oil	\$40,000	\$4,836	\$3,333	(\$1,503)	\$24,257	\$33,333	\$9,076
Pest Control	\$1,000	\$88	\$83	(\$4)	\$964	\$833	(\$131)
Irrigation/Drainage	\$30,000	\$1,790	\$2,500	\$710	\$12,396	\$25,000	\$12,604
Sand and Topsoil	\$26,500	\$780	\$2,208	\$1,429	\$7,155	\$22,083	\$14,928
Flower/Mulch	\$7,000	\$43	\$583	\$541	\$3,222	\$5,833	\$2,611
Fertilizer	\$139,000	\$11,710	\$11,583	(\$127)	\$59,606	\$115,833	\$56,227
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$1,681	\$13,750	\$12,069
Trash Removal	\$2,000	\$402	\$167	(\$235)	\$2,248	\$1,667	(\$581)
Contingency	\$6,000	\$976	\$500	(\$476)	\$2,209	\$5,000	\$2,791
First Aid	\$800	\$0	\$67	\$67	\$432	\$667	\$234
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$833	\$833
Operating Supplies	\$15,000	\$312	\$1,250	\$938	\$5,256	\$12,500	\$7,244
Training	\$1,000	\$0	\$83	\$83	\$1,506	\$833	(\$672)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$473	\$833	\$361
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$833	\$833
Uniforms	\$8,500	\$577	\$708	\$131	\$6,530	\$7,083	\$553
Equipment Rental	\$2,000	\$34	\$167	\$132	\$162	\$1,667	\$1,504
Equipment Lease	\$165,000	\$13,903	\$13,750	(\$153)	\$129,182	\$137,500	\$8,318
Small Tools	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Total Golf Course Maintenance	\$1,084,836	\$80,954	\$90,403	\$9,449	\$727,059	\$904,030	\$176,971

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending July 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	\$1,250	\$1,250
Arbitrage	\$600	\$62	\$50	(\$12)	\$316	\$500	\$184
Dissemination	\$1,000	\$83	\$83	\$0	\$833	\$833	\$0
Trustee Fees	\$4,100	\$339	\$342	\$2	\$3,752	\$3,417	(\$335)
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,250	\$1,250	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$46,900	\$46,900	\$0
Insurance	\$77,000	\$7,241	\$6,417	(\$824)	\$67,510	\$64,167	(\$3,344)
Property Taxes	\$15,000	\$1,621	\$1,250	(\$371)	\$16,921	\$12,500	(\$4,421)
Total Administrative Expenditures	\$156,980	\$14,161	\$13,082	(\$1,080)	\$137,483	\$130,817	(\$6,666)
Total Revenues	\$1,928,696	\$140,052	\$112,709	\$27,344	\$1,864,459	\$1,709,913	\$154,547
Total Expenditures	\$1,893,302	\$148,248	\$157,740	\$9,493	\$1,375,791	\$1,577,826	\$202,035
Operating Income (Loss)	\$35,394	(\$8,195)	(\$45,032)	\$36,836	\$488,668	\$132,087	\$356,581
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	(\$0)	\$466,875	\$466,875	(\$0)
Interest Income	\$1,000	\$3	\$83	(\$80)	\$14	\$833	(\$819)
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	(\$19,326)	(\$19,326)	\$0
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$117,021)	(\$117,021)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$354,167)	(\$354,167)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$35,394)	(\$3,401)	(\$2,950)	\$291	(\$23,579)	(\$22,805)	(\$774)
Change in Net Assets	\$0	(\$11,597)	(\$47,981)	\$37,128	\$465,089	\$109,281	\$355,807
Beginning Net Assets	\$0	----	----	----	(\$1,097,897)	----	----
Ending Net Assets	\$0	----	----	----	(\$632,808)	----	----

**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	\$4,690	\$0	\$0	\$46,900
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	\$4,690	\$0	\$0	\$857,061
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,678	\$2,384	\$2,900	\$1,415	\$2,328	\$2,561	\$3,841	\$2,561	\$2,473	\$2,226	\$0	\$0	\$25,367
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	\$1,047	\$3,763	\$0	\$0	\$0	\$0	\$11,698
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$1,040	\$765	\$765	\$0	\$0	\$5,836
Annual Audit	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$0	\$0	\$2,750
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$2,084
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$0	\$83,700
Postage	\$364	\$198	\$138	\$324	\$52	\$585	\$35	\$81	\$311	\$2	\$0	\$0	\$2,090
Printing & Binding	\$206	\$70	\$125	\$50	\$212	\$87	\$121	\$88	\$74	\$70	\$0	\$0	\$1,102
Insurance- Liability	\$608	\$608	\$608	\$1,358	\$608	\$1,075	\$608	\$608	\$608	\$608	\$0	\$0	\$7,300
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	\$23	\$0	\$0	\$358
Office Supplies	\$20	\$20	\$20	\$20	\$0	\$12	\$10	\$10	\$10	\$10	\$0	\$0	\$132
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$146
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$2,833
Total Administrative	\$13,953	\$13,011	\$15,550	\$13,307	\$17,974	\$15,265	\$16,077	\$18,176	\$13,831	\$12,938	\$0	\$0	\$150,081
<i>Operating Expenditures</i>													
Salaries	\$11,153	\$13,540	\$12,302	\$12,301	\$11,077	\$11,947	\$11,129	\$13,551	\$11,933	\$12,349	\$0	\$0	\$121,281
Administration Fee	\$556	\$157	\$143	\$143	\$129	\$139	\$129	\$148	\$91	\$94	\$0	\$0	\$1,730
FICA Expense	\$382	\$928	\$843	\$845	\$563	\$788	\$808	\$931	\$820	\$848	\$0	\$0	\$7,756
Health Insurance	\$1,281	\$1,281	\$1,281	\$1,359	\$1,319	\$1,319	\$1,319	\$1,402	\$1,299	\$1,283	\$0	\$0	\$13,144
Workers Compensation	\$305	\$218	\$336	\$336	\$500	\$359	\$304	\$305	\$215	\$222	\$0	\$0	\$3,099
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	\$1,121	\$0	\$0	\$7,239
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	\$15,917	\$0	\$0	\$155,242

**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	\$184	\$0	\$0	\$2,996
Water Management System	\$7,887	\$8,087	\$13,107	\$8,087	\$7,833	\$9,341	\$7,887	\$8,486	\$10,278	\$8,582	\$0	\$0	\$89,577
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	\$8,766	\$0	\$0	\$153,163
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,364	\$12,255	\$11,279	\$11,316	\$9,888	\$10,604	\$9,665	\$12,055	\$10,620	\$10,776	\$0	\$0	\$108,822
Administrative Fees	\$288	\$409	\$318	\$298	\$241	\$258	\$241	\$277	\$182	\$190	\$0	\$0	\$2,702
FICA	\$780	\$907	\$832	\$829	\$723	\$775	\$723	\$881	\$776	\$787	\$0	\$0	\$8,013
Health Insurance	\$1,452	\$1,428	\$1,265	\$1,344	\$1,404	\$1,357	\$1,380	\$1,391	\$1,350	\$1,071	\$0	\$0	\$13,442
Workers Compensation	\$283	\$335	\$308	\$309	\$270	\$290	\$264	\$310	\$191	\$194	\$0	\$0	\$2,753
Unemployment	\$21	\$25	\$202	\$650	\$401	\$272	\$64	\$73	\$31	\$5	\$0	\$0	\$1,745
Telephone	\$633	\$544	\$554	\$551	\$563	\$563	\$572	\$579	\$567	\$0	\$0	\$0	\$5,125
Utilities	\$506	\$780	\$534	\$536	\$594	\$699	\$523	\$466	\$729	\$430	\$0	\$0	\$5,797
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	\$125	\$0	\$0	\$1,249
Repairs	\$3,081	\$837	\$1,593	\$1,696	\$724	\$2,634	\$3,079	\$1,166	\$938	\$458	\$0	\$0	\$16,206
Fuel	\$1,442	\$531	\$511	\$158	\$1,837	\$1,064	\$1,026	\$566	\$1,523	\$3,003	\$0	\$0	\$11,661
Park Maintenance	\$0	\$0	\$480	\$0	\$280	\$0	\$20	\$2,403	\$660	\$258	\$0	\$0	\$4,101
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	\$283	\$0	\$0	\$1,924
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	\$240	\$0	\$0	\$3,840
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	\$196	\$0	\$0	\$2,064
Fire Alarm System	\$512	\$588	\$512	\$512	\$512	\$512	\$1,611	\$0	\$1,023	\$512	\$0	\$0	\$6,292
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,528	\$2,298	\$0	\$0	\$23,444
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	\$21,629	\$20,826	\$0	\$0	\$230,524
Total Expenditures	\$76,391	\$100,571	\$70,072	\$63,356	\$62,484	\$64,378	\$62,911	\$69,461	\$60,939	\$58,447	\$0	\$0	\$689,010
Operating Income (Loss)	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$50,413)	(\$50,701)	(\$35,406)	(\$40,201)	(\$47,804)	(\$53,757)	\$0	\$0	\$168,050
<i>Non Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	(\$202)	(\$202)	(\$115)	(\$115)	(\$115)	\$0	\$0	(\$750)
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)	(\$115)	\$0	\$0	(\$750)
Excess Revenue/(Expenditures)	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$50,413)	(\$50,902)	(\$35,607)	(\$40,316)	(\$47,920)	(\$53,872)	\$0	\$0	\$167,300

**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	3,114	0	0	38,608
Member Rounds	701	666	816	1,012	836	1,008	854	800	779	625	0	580	8,677
Comp Rounds	237	152	234	239	182	196	143	124	132	125	0	0	1,764
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	285	256	293	313	250	304	264	302	278	315	0	0	2,860
<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	\$98,191	\$0	\$0	\$1,400,964
Gift Cards - Sales	\$458	\$636	\$3,462	\$433	\$398	\$1,059	\$862	\$570	\$706	\$1,128	\$0	\$0	\$9,711
Gift Cards - Usage	(\$803)	(\$482)	(\$2,812)	(\$3,031)	(\$1,817)	(\$2,014)	(\$2,108)	(\$1,899)	(\$1,544)	(\$681)	\$0	\$0	(\$17,191)
Season Advance/Trail Fees	\$18,051	\$20,606	\$22,572	\$21,363	\$21,645	\$21,986	\$18,207	\$13,213	\$22,821	\$17,574	\$0	\$0	\$198,038
Associate Memberships	\$3,950	\$3,081	\$4,661	\$7,900	\$5,767	\$4,582	\$3,160	\$1,580	\$2,133	\$553	\$0	\$0	\$37,367
Driving Range	\$5,963	\$6,015	\$8,358	\$8,857	\$7,544	\$9,812	\$7,463	\$9,384	\$7,869	\$6,657	\$0	\$0	\$77,922
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$1,750
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$11,826	\$0	\$0	\$104,505
Restaurant	\$2,359	\$3,141	\$4,837	\$3,029	\$2,377	\$4,154	\$3,225	\$3,423	\$2,319	\$2,373	\$0	\$0	\$31,237
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$15,193
Miscellaneous Income	\$2,867	\$145	\$189	\$95	\$105	\$6	\$113	\$3,053	(\$2,346)	\$737	\$0	\$0	\$4,964
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$210,000	\$175,173	\$170,724	\$140,052	\$0	\$0	\$1,864,459
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$710	\$1,035	\$1,035	\$1,635	\$1,847	\$798	\$2,278	\$720	\$1,501	\$1,733	\$0	\$0	\$13,291
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$228	\$0	\$0	\$1,182
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	\$1,298	\$0	\$0	\$12,789
Repairs & Maintenance	\$419	\$250	\$0	\$1,661	\$2,596	\$1,881	\$554	\$351	\$844	\$2,742	\$0	\$0	\$11,299
Advertising	(\$350)	\$2,099	\$4,117	\$665	\$1,364	\$894	\$830	\$1,496	\$1,240	\$2,397	\$0	\$0	\$14,749
Bank Charges	\$2,332	\$3,112	\$3,184	\$3,636	\$4,992	\$4,426	\$5,601	\$5,152	\$3,848	\$3,719	\$0	\$0	\$40,000
Office Supplies	\$78	\$327	\$115	\$19	\$263	\$315	\$324	\$177	\$362	\$610	\$0	\$0	\$2,590
Operating Supplies	\$442	\$345	\$566	\$822	\$110	\$258	\$289	\$149	\$149	\$428	\$0	\$0	\$3,559
Dues, Licenses & Subscriptions	\$180	\$0	\$293	\$0	\$943	\$1,002	\$793	\$793	\$1,278	\$2,912	\$0	\$0	\$8,194
Drug Testing - All Departments	\$0	\$0	\$49	\$49	\$0	\$97	\$292	\$0	\$0	\$195	\$0	\$0	\$681
Training, Education & Employee Relations	\$51	\$381	\$0	\$0	\$675	\$0	\$130	\$100	\$18	\$300	\$0	\$0	\$1,655
Contractual Security	\$482	\$519	\$662	\$197	\$196	\$382	\$382	\$382	\$196	\$196	\$0	\$0	\$3,594
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	\$12,902	\$10,690	\$16,757	\$0	\$0	\$117,572
<i>Restaurant Expenditures:</i>													
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$95	\$0	\$0	\$1,046
Equipment Lease	\$100	\$147	\$100	\$100	\$99	\$99	\$124	\$99	\$99	\$99	\$0	\$0	\$1,067
Total Restaurant Expenditures	\$195	\$242	\$195	\$195	\$194	\$194	\$219	\$290	\$194	\$194	\$0	\$0	\$2,113

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	\$16,244	\$0	\$0	\$169,291
Administrative Fee	\$1,586	\$1,816	\$1,511	\$1,434	\$1,193	\$1,299	\$1,236	\$1,434	\$1,236	\$1,293	\$0	\$0	\$14,038
FICA Expense	\$1,231	\$1,395	\$1,286	\$1,304	\$1,172	\$1,336	\$1,207	\$1,573	\$1,204	\$1,243	\$0	\$0	\$12,951
Health Insurance	\$43	\$43	\$33	\$0	\$33	\$33	\$33	\$43	\$33	\$19	\$0	\$0	\$312
Workers Compensation	\$439	\$498	\$459	\$465	\$419	\$477	\$431	\$530	\$283	\$292	\$0	\$0	\$4,294
Unemployment	\$521	\$515	\$569	\$1,022	\$920	\$918	\$790	\$974	\$464	\$460	\$0	\$0	\$7,153
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	\$1,837	\$0	\$0	\$16,958
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	\$95	\$0	\$0	\$1,046
Supplies	\$1,410	\$1,019	\$876	\$1,205	\$719	\$1,318	\$1,255	\$1,127	\$982	\$1,488	\$0	\$0	\$11,400
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	\$7,169	\$0	\$0	\$75,288
Cart Maintenance	\$251	\$272	\$1,275	\$604	\$711	\$1,268	\$435	\$121	\$34	\$124	\$0	\$0	\$5,094
Driving Range	\$32	\$0	\$733	\$556	\$227	\$0	\$543	\$0	\$0	\$550	\$0	\$0	\$2,640
Total Golf Operation Expenditures	\$31,062	\$32,692	\$34,144	\$34,307	\$30,372	\$32,920	\$31,031	\$35,747	\$30,176	\$30,814	\$0	\$0	\$323,266
<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	\$5,367	\$0	\$0	\$68,299
Total Merchandise Sales	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$0	\$0	\$68,299
<i>Golf Course Maintenance:</i>													
Salaries	\$32,200	\$38,863	\$31,368	\$38,115	\$26,216	\$33,570	\$29,500	\$36,305	\$32,206	\$34,645	\$0	\$0	\$332,989
Administrative Fees	\$852	\$1,035	\$822	\$1,037	\$815	\$913	\$935	\$906	\$589	\$738	\$0	\$0	\$8,641
FICA Expense	\$2,400	\$2,819	\$2,279	\$2,776	\$1,901	\$2,456	\$2,206	\$2,677	\$2,354	\$2,636	\$0	\$0	\$24,505
Employee Insurance	\$6,053	\$3,786	\$2,834	\$3,671	\$1,751	\$2,785	\$2,737	\$3,039	\$2,517	\$2,640	\$0	\$0	\$31,813
Workers Compensation	\$877	\$1,061	\$856	\$1,039	\$714	\$914	\$806	\$931	\$580	\$616	\$0	\$0	\$8,395
Unemployment	\$0	\$0	\$334	\$2,177	\$1,454	\$1,393	\$320	\$191	\$67	\$81	\$0	\$0	\$6,019
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	\$2,834	\$2,311	\$2,396	\$0	\$0	\$23,014
Repairs	\$4,341	\$7,770	\$817	\$6,763	\$1,613	\$3,201	\$909	\$2,402	\$2,278	\$1,754	\$0	\$0	\$31,848
Fuel & Oil	\$2,720	\$1,078	\$1,038	\$320	\$3,513	\$2,491	\$2,377	\$1,494	\$4,389	\$4,836	\$0	\$0	\$24,257
Pest Control	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$175	\$88	\$88	\$0	\$0	\$964
Irrigation/Drainage	\$1,150	\$1,525	\$1,527	\$736	\$736	\$473	\$1,047	\$2,481	\$931	\$1,790	\$0	\$0	\$12,396
Sand and Topsoil	\$321	\$321	\$0	\$641	\$0	\$618	\$1,457	\$1,126	\$1,891	\$780	\$0	\$0	\$7,155
Flower/Mulch	\$296	\$0	\$337	\$1,496	\$296	\$754	\$0	\$0	\$0	\$43	\$0	\$0	\$3,222
Fertilizer	\$7,254	\$3,173	\$3,618	\$2,497	\$2,360	\$4,851	\$10,200	\$6,236	\$7,707	\$11,710	\$0	\$0	\$59,606
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	\$402	\$0	\$0	\$2,248
Contingency	\$0	\$0	\$0	\$0	\$0	\$1,234	\$0	\$0	\$0	\$976	\$0	\$0	\$2,209
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	\$312	\$0	\$0	\$5,256
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	\$577	\$0	\$0	\$6,530
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$34	\$31	\$31	\$33	\$34	\$0	\$0	\$162
Equipment Lease	\$12,688	\$11,952	\$13,484	\$9,219	\$13,229	\$13,100	\$10,009	\$7,437	\$24,161	\$13,903	\$0	\$0	\$129,182
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	\$67,552	\$69,280	\$84,882	\$80,954	\$0	\$0	\$727,059

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	\$62	\$0	\$0	\$316
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$681	\$339	\$339	\$0	\$0	\$3,752
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$1,250
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$46,900
Insurance	\$6,127	\$6,127	\$6,127	\$6,365	\$6,127	\$7,673	\$7,241	\$7,241	\$7,241	\$7,241	\$0	\$0	\$67,510
Property Taxes	\$1,250	\$1,250	\$1,126	\$1,757	\$1,621	\$3,431	\$1,622	\$1,621	\$1,621	\$1,621	\$0	\$0	\$16,921
Total Administrative Expenditures	\$12,637	\$12,637	\$12,514	\$13,382	\$13,009	\$16,364	\$14,123	\$14,523	\$14,132	\$14,161	\$0	\$0	\$137,483
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$210,000	\$175,173	\$170,724	\$140,052	\$0	\$0	\$1,864,459
Total Expenditures	\$131,958	\$140,634	\$131,059	\$139,121	\$119,433	\$146,527	\$132,066	\$137,430	\$149,313	\$148,248	\$0	\$0	\$1,375,791
Operating Income (Loss)	\$19,193	\$11,560	\$52,463	\$75,076	\$89,314	\$112,170	\$77,934	\$37,743	\$21,411	(\$8,195)	\$0	\$0	\$488,668
<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	\$46,688	\$0	\$0	\$466,875
Interest Income	\$1	\$0	\$1	\$1	\$1	\$0	\$2	\$3	\$1	\$3	\$0	\$0	\$14
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)	(\$2,973)	\$0	\$0	(\$19,326)
Interest Expense	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	\$0	\$0	(\$117,021)
Principal Expense	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	(\$354,167)
Total Non Operating Revenues/(Expenditures)	(\$385)	(\$431)	(\$430)	(\$430)	(\$430)	(\$5,634)	(\$5,632)	(\$3,402)	(\$3,403)	(\$3,401)	\$0	\$0	(\$23,579)
Net Non Operating Income / (Loss)	\$18,808	\$11,129	\$52,033	\$74,646	\$88,883	\$106,536	\$72,301	\$34,341	\$18,007	(\$11,597)	\$0	\$0	\$465,089

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	\$11,826	\$0	\$0	\$104,505
Total Revenues	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$11,826	\$0	\$0	\$104,505
<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	\$5,367	\$0	\$0	\$68,299
Total Expenditures	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$0	\$0	\$68,299
Operating Income (Loss)	\$2,756	\$5,484	\$1,832	\$1,464	\$6,191	(\$1,078)	\$5,798	\$5,682	\$1,619	\$6,459	\$0	\$0	\$36,206

**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 7/31/20	Actuals 7/31/21	Variance	Year to Date 7/31/20	Year to Date 7/31/21	Variance
<i>Revenues:</i>						
Greens Fees	\$ 88,349	\$ 98,191	\$ 9,842	\$ 1,130,260	\$ 1,400,964	\$ 270,704
Gift Cards - Sales	\$ 275	\$ 1,128	\$ 853	\$ 6,820	\$ 9,711	\$ 2,891
Gift Cards - Usage	\$ (456)	\$ (681)	\$ (224)	\$ (11,074)	\$ (17,191)	\$ (6,117)
Season Advance/Trail Fees	\$ 17,113	\$ 17,574	\$ 460	\$ 180,396	\$ 198,038	\$ 17,641
Associate Memberships	\$ 1,738	\$ 553	\$ (1,185)	\$ 33,180	\$ 37,367	\$ 4,187
Driving Range	\$ 5,681	\$ 6,657	\$ 976	\$ 62,978	\$ 77,922	\$ 14,944
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 1,690	\$ 1,750	\$ 60
Merchandise Sales	\$ 11,103	\$ 11,826	\$ 723	\$ 95,511	\$ 104,505	\$ 8,994
Restaurant	\$ 1,076	\$ 2,373	\$ 1,297	\$ 21,884	\$ 31,237	\$ 9,353
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 18,773	\$ 15,193	\$ (3,579)
Miscellaneous Income	\$ 239	\$ 737	\$ 498	\$ 20,032	\$ 4,964	\$ (15,068)
Total Revenues	\$ 127,170	\$ 140,052	\$ 12,882	\$ 1,560,450	\$ 1,864,459	\$ 304,010
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 10,400	\$ 16,757	\$ (6,356)	\$ 110,146	\$ 117,572	\$ (7,426)
Restaurant	\$ 286	\$ 194	\$ 92	\$ 2,022	\$ 2,113	\$ (91)
Golf Operations	\$ 38,595	\$ 30,814	\$ 7,781	\$ 343,709	\$ 323,266	\$ 20,444
Merchandise Sales	\$ 28,457	\$ 5,367	\$ 23,090	\$ 82,388	\$ 68,299	\$ 14,089
Golf Course Maintenance	\$ 86,198	\$ 80,954	\$ 5,245	\$ 845,108	\$ 727,059	\$ 118,049
Administrative	\$ 12,147	\$ 14,161	\$ (2,014)	\$ 123,094	\$ 137,483	\$ (14,389)
Total Expenditures	\$ 176,084	\$ 148,248	\$ 27,836	\$ 1,506,467	\$ 1,375,791	\$ 130,676
Operating Income/(Loss)	\$ (48,914)	\$ (8,195)	\$ 40,719	\$ 53,983	\$ 488,668	\$ 434,685

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

<u>Rounds of Golf</u>	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	439	11%	6,662	13%
Rounds of Golf- CDD Resident	471	11%	7,562	15%
Rounds of Golf - Public	1,611	39%	16,894	34%
Rounds of Golf- Golf Now / EZ Links	661	16%	6,854	14%
Rounds of Golf- Tournaments	0	0%	0	0%
Rounds of Golf- Misc	0	0%	0	0%
Rain Check Issued	(93)	-2%	(807)	-2%
Total Paid Rounds	3,089		37,165	
<u>Member Rounds</u>				
Rounds of Golf - Members	625	15%	8,094	16%
Total Member Rounds	625		8,094	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	72	2%	833	2%
Rounds of Golf- Other Comp	53	1%	830	2%
Total Comp Rounds	125		1,663	
Rounds of golf - GolfNow/EZ Links	315	8%	2,860	6%
TOTAL ROUNDS OF GOLF	4,154	- 100%	49,782	100%

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
447	4,936	(8)	1,726
679	8,032	(208)	(470)
1,626	16,187	(15)	707
482	3,025	179	3,829
0	0	0	0
0	0	0	0
(109)	(665)	16	(142)
3,125	31,515	(36)	5,650
644	7,711	(19)	383
644	7,711	(19)	383
186	1,578	(114)	(745)
82	1,290	(29)	(460)
268	2,868	(143)	(1,205)
299	2,514	16	346
4,336	44,608	(182)	5,174

<u>Revenues</u>	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$14,681	15%	\$267,125	19%
Rounds of Golf- CDD Resident	\$12,976	14%	\$245,127	18%
Rounds of Golf - Public	\$48,060	50%	\$627,642	46%
Rounds of Golf- Golf Now / EZ Links	\$22,147	23%	\$253,933	19%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,146)	-2%	(\$23,388)	-2%
TOTAL GREENS FEE REVENUE	\$95,718	100%	\$1,370,439	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$15,383	\$199,600	(\$702)	\$67,525
\$18,841	\$259,249	(\$5,865)	(\$14,122)
\$45,839	\$541,684	\$2,221	\$85,958
\$15,826	\$111,148	\$6,321	\$142,785
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$2,710)	(\$18,204)	\$564	(\$5,184)
\$93,179	\$1,093,477	\$2,539	\$276,962

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date	
<u>Average \$ per round of Golf</u>				
Rounds of Golf- Associate Member	\$33.44	#DIV/0!	\$40.10	
Rounds of Golf- CDD Resident	\$27.55		\$32.42	
Rounds of Golf - Public	\$29.83		\$37.15	
Rounds of Golf- Golf Now / EZ Links	\$33.51		\$37.05	
Rounds of Golf- Tournaments	#DIV/0!		#DIV/0!	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$23.08		\$28.98	
TOTAL - Average \$ per round of Golf	\$30.99		\$36.87	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$34.41	\$40.44	(\$0.97)	(\$0.34)
\$27.75	\$32.28	(\$0.20)	\$0.14
\$28.19	\$33.46	\$1.64	\$3.69
\$32.83	\$36.74	\$0.67	\$0.31
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$24.86	\$27.37	(\$1.79)	\$1.61
\$29.82	\$34.70	\$1.17	\$2.18

	Monthly	Year to Date
Membership Revenue	\$17,573	\$198,035
Average \$ per round of Golf	\$28.12	\$24.47

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$17,133	\$179,872	\$440	\$18,163
\$26.60	\$23.33	\$1.51	\$1.14