



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**December 31, 2021**



# TABLE OF CONTENTS

|       |  |
|-------|--|
| 1     | <u>Balance Sheet</u>                                 |
| 2-4   | <u>General Fund Income Statement</u>                 |
| 5     | <u>Capital Reserve Income Statement</u>              |
| 6     | <u>Capital Reserve Check Register</u>                |
| 7     | <u>Debt Service Series 2006 Income Statement</u>     |
| 8     | <u>Debt Service Series 2020 Income Statement</u>     |
| 9     | <u>Capital Projects Series 2020 Income Statement</u> |
| 10-13 | <u>Golf Course Income Statement</u>                  |
| 14    | <u>Restaurant Income Statement</u>                   |
| 15-16 | <u>Month by Month- General Fund</u>                  |
| 17-20 | <u>Month by Month- Golf Course</u>                   |
| 21    | <u>Month by Month- Restaurant</u>                    |
| 22    | <u>Month by Month- Proshop</u>                       |
| 23    | <u>Long Term Debt Report</u>                         |
| 24    | <u>FY2022 Tax Receipt Schedule</u>                   |

**Viera East**  
**Community Development District**

Combined Balance Sheet  
December 31, 2021

Governmental Fund Types

|  | <u>General</u>     | <u>Capital Reserve</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Golf<br/>Course/Recreation</u> | <u>Totals<br/>(memorandum only)</u> |
|--|--------------------|------------------------|---------------------|-------------------------|-----------------------------------|-------------------------------------|
| <i>Assets</i>                                |                    |                        |                     |                         |                                   |                                     |
| Operating Account                            | \$2,507,131        | \$138,955              | ---                 | ---                     | \$644,227                         | \$3,290,314                         |
| Accounts Receivable                          | ---                | ---                    | ---                 | ---                     | \$295                             | \$295                               |
| Due From Golf Course                         | \$19,718           | \$450,000              | ---                 | ---                     | ---                               | \$469,718                           |
| Due From General Fund                        | ---                | ---                    | \$1,274,402         | ---                     | \$493,636                         | \$1,768,038                         |
| Due From Capital Reserve                     | \$209              | ---                    | ---                 | ---                     | \$128                             | \$337                               |
| Due from Debt Service                        | ---                | ---                    | ---                 | ---                     | \$22,922                          | \$22,922                            |
| Due from Other                               | ---                | ---                    | ---                 | ---                     | \$4,173                           | \$4,173                             |
| Due from Capital Projects                    | ---                | \$84,721               | ---                 | ---                     | \$32,005                          | \$116,726                           |
| Inventory - Pro Shop                         | ---                | ---                    | ---                 | ---                     | \$32,728                          | \$32,728                            |
| Inventory - Hook and Eagle                   | ---                | ---                    | ---                 | ---                     | \$18,602                          | \$18,602                            |
| <i>Investments:</i>                          |                    |                        |                     |                         |                                   |                                     |
| State Board                                  | ---                | \$121,693              | ---                 | ---                     | ---                               | \$121,693                           |
| Benefit Assessment- Series 2012              | ---                | ---                    | ---                 | ---                     | \$4,118                           | \$4,118                             |
| Reserve - Series 2012                        | ---                | ---                    | ---                 | ---                     | \$280,130                         | \$280,130                           |
| Bond Service- Series 2012                    | ---                | ---                    | ---                 | ---                     | \$14                              | \$14                                |
| Bond Service- Series 2006                    | ---                | ---                    | \$1,004,392         | ---                     | ---                               | \$1,004,392                         |
| Reserve- Series 2020                         | ---                | ---                    | \$234,607           | ---                     | ---                               | \$234,607                           |
| Temporary Interest Series 2020               | ---                | ---                    | \$180,638           | ---                     | ---                               | \$180,638                           |
| Project- Series 2020                         | ---                | ---                    | ---                 | \$4,784,710             | ---                               | \$4,784,710                         |
| Improvements (Net of Depreciation)           | ---                | ---                    | ---                 | ---                     | \$1,138,838                       | \$1,138,838                         |
| Prepaid Expenses- Operations                 | \$12,204           | ---                    | ---                 | ---                     | \$137,689                         | \$149,892                           |
| <b>Total Assets</b>                          | <b>\$2,539,263</b> | <b>\$795,369</b>       | <b>\$2,694,039</b>  | <b>\$4,784,710</b>      | <b>\$2,809,504</b>                | <b>\$13,622,884</b>                 |
| <i>Liabilities</i>                           |                    |                        |                     |                         |                                   |                                     |
| Accounts Payable                             | \$14,831           | \$34,634               | ---                 | ---                     | \$26,295                          | \$75,760                            |
| Accrued Expenses                             | \$ 10,279          | ---                    | ---                 | ---                     | \$12,865                          | \$23,144                            |
| Deferred Revenue- Season Advance             | ---                | ---                    | ---                 | ---                     | \$69,585                          | \$69,585                            |
| Deferred Revenue- Special Assessments O&M    | ---                | ---                    | ---                 | ---                     | \$13,674                          | \$13,674                            |
| Deferred Revenue- Special Assessments Debt   | ---                | ---                    | ---                 | ---                     | \$357,288                         | \$357,288                           |
| Deposit-Divots Grill                         | ---                | ---                    | ---                 | ---                     | \$1,814                           | \$1,814                             |
| Due to General Fund                          | ---                | \$209                  | ---                 | ---                     | \$19,718                          | \$19,928                            |
| Due to Capital Reserve                       | ---                | ---                    | ---                 | ---                     | \$450,000                         | \$450,000                           |
| Accrued Interest Payable                     | ---                | ---                    | ---                 | ---                     | \$68,124                          | \$68,124                            |
| Accrued Principal Payable                    | ---                | ---                    | ---                 | ---                     | \$105,250                         | \$105,250                           |
| Sales Tax Payable                            | ---                | ---                    | ---                 | ---                     | \$10,881                          | \$10,881                            |
| Event Deposits                               | ---                | ---                    | ---                 | ---                     | (\$1,896)                         | (\$1,896)                           |
| Due to Golf Course                           | \$493,636          | ---                    | \$22,922            | \$32,005                | ---                               | \$548,563                           |
| Due to Debt Service                          | \$1,274,402        | ---                    | ---                 | ---                     | ---                               | \$1,274,402                         |
| Due to Capital Reserve                       | ---                | ---                    | ---                 | \$84,721                | ---                               | \$84,721                            |
| Accrued Payroll Payable                      | \$14,365           | ---                    | ---                 | ---                     | \$36,911                          | \$51,276                            |
| Bonds Payable - Series 2012                  | ---                | ---                    | ---                 | ---                     | \$2,895,000                       | \$2,895,000                         |
| Bond Discount                                | ---                | ---                    | ---                 | ---                     | (\$13,414)                        | (\$13,414)                          |
| Deferred Loss                                | ---                | ---                    | ---                 | ---                     | (\$130,973)                       | (\$130,973)                         |
| <i>Fund Equity</i>                           |                    |                        |                     |                         |                                   |                                     |
| Net Assets                                   | ---                | ---                    | ---                 | ---                     | (\$1,111,618)                     | (\$1,111,618)                       |
| <i>Fund Balances</i>                         |                    |                        |                     |                         |                                   |                                     |
| Assigned - First Quarter                     | \$176,000          | ---                    | ---                 | ---                     | ---                               | \$176,000                           |
| Nonspendable - Prepaid Expense               | \$12,204           | ---                    | ---                 | ---                     | ---                               | \$12,204                            |
| Unassigned                                   | \$543,547          | ---                    | ---                 | ---                     | ---                               | \$543,547                           |
| Assigned- Capital Reserve Fund               | ---                | \$760,525              | ---                 | ---                     | ---                               | \$760,525                           |
| Restricted for Capital Projects              | ---                | ---                    | ---                 | \$4,667,984             | ---                               | \$4,667,984                         |
| Restricted for Debt Service                  | ---                | ---                    | \$2,671,116         | ---                     | ---                               | \$2,671,116                         |
| <b>Total Liabilities, Fund Equity, Other</b> | <b>\$2,539,263</b> | <b>\$795,369</b>       | <b>\$2,694,039</b>  | <b>\$4,784,710</b>      | <b>\$2,809,504</b>                | <b>\$13,622,884</b>                 |

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending December 31, 2021

|                                     | Adopted<br>Budget | Prorated Budget<br>12/31/21 | Actual<br>12/31/21 | Variance       |
|-------------------------------------|-------------------|-----------------------------|--------------------|----------------|
| <i>Revenues</i>                     |                   |                             |                    |                |
| Maintenance Assessments             | \$808,157         | \$720,278                   | \$720,278          | \$0            |
| Golf Course Administrative Services | \$56,280          | \$14,070                    | \$14,070           | \$0            |
| Donations for Park Material         | \$0               | \$0                         | \$2,450            | \$2,450        |
| Interest Income                     | \$100             | \$25                        | \$52               | \$27           |
| <b>Total Revenues</b>               | <b>\$864,536</b>  | <b>\$734,373</b>            | <b>\$736,850</b>   | <b>\$2,477</b> |

*Administrative Expenditures*

|                             |                  |                 |                 |                |
|-----------------------------|------------------|-----------------|-----------------|----------------|
| Supervisors Fees            | \$30,496         | \$7,624         | \$6,063         | \$1,561        |
| Engineering Fees            | \$5,000          | \$1,250         | \$0             | \$1,250        |
| Attorney's Fees             | \$5,000          | \$1,250         | \$3,289         | (\$2,039)      |
| Dissemination               | \$1,000          | \$250           | \$250           | \$0            |
| Trustee Fees                | \$5,600          | \$1,400         | \$0             | \$1,400        |
| Annual Audit                | \$6,500          | \$1,625         | \$0             | \$1,625        |
| Collection Agent            | \$2,500          | \$625           | \$625           | \$0            |
| Management Fees             | \$103,454        | \$25,863        | \$25,864        | (\$0)          |
| Postage                     | \$1,500          | \$375           | \$345           | \$30           |
| Printing & Binding          | \$2,500          | \$625           | \$214           | \$411          |
| Insurance- Liability        | \$8,040          | \$2,010         | \$1,749         | \$261          |
| Legal Advertising           | \$1,500          | \$375           | \$0             | \$375          |
| Other Current Charges       | \$1,500          | \$375           | \$130           | \$245          |
| Office Supplies             | \$1,500          | \$375           | \$20            | \$355          |
| Dues & Licenses             | \$175            | \$175           | \$175           | \$0            |
| Information Technology      | \$4,250          | \$1,063         | \$1,063         | (\$0)          |
| <b>Total Administrative</b> | <b>\$180,515</b> | <b>\$45,260</b> | <b>\$39,786</b> | <b>\$5,474</b> |

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

|  | <b>Adopted<br/>Budget</b> | <b>Prorated Budget<br/>12/31/21</b> | <b>Actual<br/>12/31/21</b> | <b>Variance</b>  |
|--|---------------------------|-------------------------------------|----------------------------|------------------|
| <i><u>Operating Expenditures</u></i>   |                           |                                     |                            |                  |
| Salaries                               | \$147,487                 | \$36,872                            | \$38,779                   | (\$1,907)        |
| Administration Fee                     | \$1,388                   | \$347                               | \$290                      | \$57             |
| FICA Expense                           | \$11,283                  | \$2,821                             | \$2,634                    | \$187            |
| Health Insurance                       | \$17,410                  | \$4,353                             | \$3,270                    | \$1,083          |
| Workers Compensation                   | \$2,891                   | \$723                               | \$698                      | \$25             |
| Unemployment                           | \$842                     | \$211                               | \$86                       | \$125            |
| Other Contractual                      | \$7,500                   | \$1,875                             | \$2,797                    | (\$922)          |
| Marketing- Lifestyle/Amenities         | \$18,000                  | \$4,500                             | \$4,619                    | (\$119)          |
| Training                               | \$500                     | \$125                               | \$0                        | \$125            |
| Uniforms                               | \$500                     | \$125                               | \$0                        | \$125            |
| <b>Total Operating</b>                 | <b>\$207,801</b>          | <b>\$51,950</b>                     | <b>\$53,173</b>            | <b>(\$1,223)</b> |
| <i><u>Maintenance Expenditures</u></i> |                           |                                     |                            |                  |
| Canal Maintenance                      | \$14,000                  | \$3,500                             | \$0                        | \$3,500          |
| Lake Bank Restoration                  | \$30,000                  | \$7,500                             | \$0                        | \$7,500          |
| Environmental Services                 | \$20,000                  | \$5,000                             | \$0                        | \$5,000          |
| Water Management System                | \$99,000                  | \$24,750                            | \$29,753                   | (\$5,003)        |
| Midge Control                          | \$15,000                  | \$3,750                             | \$0                        | \$3,750          |
| Contingencies                          | \$2,000                   | \$500                               | \$0                        | \$500            |
| Fire Line Maintenance                  | \$2,000                   | \$500                               | \$2,000                    | (\$1,500)        |
| Basin Repair                           | \$3,000                   | \$750                               | \$0                        | \$750            |
| <b>Total Maintenance</b>               | <b>\$185,000</b>          | <b>\$46,250</b>                     | <b>\$31,753</b>            | <b>\$14,497</b>  |

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending December 31, 2021

|   | Adopted<br>Budget | Prorated Budget<br>12/31/21 | Actual<br>12/31/21 | Variance        |
|---|-------------------|-----------------------------|--------------------|-----------------|
| <i><u>Grounds Maintenance Expenditures</u></i>      |                   |                             |                    |                 |
| Salaries  | \$166,108         | \$41,527                    | \$35,557           | \$5,970         |
| Administrative Fees                                 | \$3,446           | \$862                       | \$545              | \$317           |
| FICA  | \$12,707          | \$3,177                     | \$2,608            | \$569           |
| Health Insurance                                    | \$28,182          | \$7,046                     | \$4,085            | \$2,960         |
| Workers Compensation                                | \$3,256           | \$814                       | \$629              | \$185           |
| Unemployment  | \$2,506           | \$627                       | \$172              | \$454           |
| Telephone   | \$6,250           | \$1,563                     | \$1,723            | (\$161)         |
| Utilities   | \$7,200           | \$1,800                     | \$2,417            | (\$617)         |
| Property Appraiser                                  | \$1,990           | \$498                       | \$1,989            | (\$1,491)       |
| Insurance- Property                                 | \$2,197           | \$549                       | \$659              | (\$109)         |
| Repairs   | \$15,000          | \$3,750                     | \$6,688            | (\$2,938)       |
| Fuel  | \$10,000          | \$2,500                     | \$3,467            | (\$967)         |
| Park Maintenance                                    | \$7,500           | \$1,875                     | \$146              | \$1,729         |
| Sidewalk Repair                                     | \$10,000          | \$2,500                     | \$0                | \$2,500         |
| Chemicals   | \$4,000           | \$1,000                     | \$1,122            | (\$122)         |
| Contingencies                                       | \$4,000           | \$1,000                     | \$800              | \$200           |
| Refuse  | \$6,000           | \$1,500                     | \$960              | \$540           |
| Office Supplies                                     | \$750             | \$188                       | \$0                | \$188           |
| Uniforms  | \$3,000           | \$750                       | \$726              | \$24            |
| Fire Alarm System                                   | \$7,500           | \$1,875                     | \$1,535            | \$340           |
| Rain Bird Pump System                               | \$27,576          | \$6,894                     | \$7,125            | (\$231)         |
| Park Materials                                      | \$0               | \$0                         | \$1,748            | (\$1,748)       |
| <b>Total Grounds Maintenance</b>                    | <b>\$329,168</b>  | <b>\$82,292</b>             | <b>\$74,702</b>    | <b>\$7,590</b>  |
| <b>Total Expenditures</b>                           | <b>\$902,484</b>  | <b>\$225,752</b>            | <b>\$199,414</b>   | <b>\$26,338</b> |
| <b>Operating Income (Loss)</b>                      | <b>(\$37,948)</b> | <b>\$508,621</b>            | <b>\$537,436</b>   | <b>\$28,815</b> |
| <i><u>Non Operating Revenues/(Expenditures)</u></i> |                   |                             |                    |                 |
| Reserve Funding- Transfer Out (Capital Reserve)     | (\$5,000)         | \$0                         | \$0                | \$0             |
| Reserve Funding- Transfer Out (Excess)              | \$0               | \$0                         | \$0                | \$0             |
| <b>Total Non Operating Revenues/(Expenditures)</b>  | <b>(\$5,000)</b>  | <b>\$0</b>                  | <b>\$0</b>         | <b>\$0</b>      |
| <b>Excess Revenue/(Expenditures)</b>                | <b>(\$42,948)</b> | <b>\$508,621</b>            | <b>\$537,436</b>   | <b>\$28,815</b> |
| <b>Beginning Fund Balance</b>                       | <b>\$42,948</b>   |                             | <b>\$194,315</b>   |                 |
| <b>Ending Fund Balance</b>                          | <b>\$0</b>        |                             | <b>\$731,750</b>   |                 |

# Viera East

## Community Development District

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

|  | Adopted<br>Budget | Prorated Budget<br>12/31/21 | Actual<br>12/31/21 | Variance |
|--|-------------------|-----------------------------|--------------------|----------|
|--|-------------------|-----------------------------|--------------------|----------|

Revenues

|   |         |       |           |           |
|---|---------|-------|-----------|-----------|
| Interest Income                           | \$1,000 | \$250 | \$33      | (\$217)   |
| Reserve Funding - Transfer In (General)   | \$5,000 | \$0   | \$0       | \$0       |
| Reserve Funding - Transfer In (Golf)      | \$6,694 | \$0   | \$0       | \$0       |
| Reserve Funding - Transfer In (PY Excess) | \$0     | \$0   | \$450,000 | \$450,000 |

|                       |                 |              |                  |                  |
|-----------------------|-----------------|--------------|------------------|------------------|
| <b>Total Revenues</b> | <b>\$12,694</b> | <b>\$250</b> | <b>\$450,033</b> | <b>\$449,783</b> |
|-----------------------|-----------------|--------------|------------------|------------------|

Expenditures

|                   |           |     |     |     |
|-------------------|-----------|-----|-----|-----|
| Capital Outlay    | \$100,000 | \$0 | \$0 | \$0 |
| Truck Maintenance | \$25,000  | \$0 | \$0 | \$0 |
| Transfer Out      | \$0       | \$0 | \$0 | \$0 |

|                           |                  |            |            |            |
|---------------------------|------------------|------------|------------|------------|
| <b>Total Expenditures</b> | <b>\$125,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |
|---------------------------|------------------|------------|------------|------------|

|                                       |                    |  |                  |  |
|---------------------------------------|--------------------|--|------------------|--|
| <b>Excess Revenues/(Expenditures)</b> | <b>(\$112,306)</b> |  | <b>\$450,033</b> |  |
|---------------------------------------|--------------------|--|------------------|--|

|                               |                  |  |                  |  |
|-------------------------------|------------------|--|------------------|--|
| <b>Beginning Fund Balance</b> | <b>\$315,696</b> |  | <b>\$310,492</b> |  |
|-------------------------------|------------------|--|------------------|--|

|                            |                  |  |                  |  |
|----------------------------|------------------|--|------------------|--|
| <b>Ending Fund Balance</b> | <b>\$203,390</b> |  | <b>\$760,525</b> |  |
|----------------------------|------------------|--|------------------|--|

**Viera East**  
**Community Development District**

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

| Check Date | Vendor | Detail | Amount |
|------------|--------|--------|--------|
|------------|--------|--------|--------|

**Capital Outlay**

*FY2022*

**Total**

\$ -



# Viera East

## Community Development District

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

|                                       | Adopted<br>Budget  | Prorated Budget<br>12/31/21 | Actual<br>12/31/21 | Variance      |
|---------------------------------------|--------------------|-----------------------------|--------------------|---------------|
| <b>Revenues</b>                       |                    |                             |                    |               |
| Special Assessments                   | \$2,089,942        | \$1,862,682                 | \$1,862,682        | \$0           |
| Interest Income                       | \$100              | \$25                        | \$6                | (\$19)        |
| <b>Total Revenues</b>                 | <b>\$2,090,042</b> | <b>\$1,862,707</b>          | <b>\$1,862,687</b> | <b>(\$19)</b> |
| <b>Expenditures</b>                   |                    |                             |                    |               |
| <b>Series 2006</b>                    |                    |                             |                    |               |
| Interest-11/1                         | \$65,119           | \$65,119                    | \$65,119           | \$0           |
| Interest-5/1                          | \$65,119           | \$0                         | \$0                | \$0           |
| Principal-5/1                         | \$2,265,000        | \$0                         | \$0                | \$0           |
| <b>Total Expenditures</b>             | <b>\$2,395,238</b> | <b>\$65,119</b>             | <b>\$65,119</b>    | <b>\$0</b>    |
| <b>Excess Revenues/(Expenditures)</b> | <b>(\$305,196)</b> |                             | <b>\$1,797,569</b> |               |
| <b>Beginning Fund Balance</b>         | <b>\$458,327</b>   |                             | <b>\$458,303</b>   |               |
| <b>Ending Fund Balance</b>            | <b>\$153,131</b>   |                             | <b>\$2,255,871</b> |               |

# Viera East

## Community Development District

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

|                                       | Adopted<br>Budget  | Prorated Budget<br>12/31/21 | Actual<br>12/31/21 | Variance       |
|---------------------------------------|--------------------|-----------------------------|--------------------|----------------|
| <u>Revenues</u>                       |                    |                             |                    |                |
| Interest Income                       | \$500              | \$125                       | \$6                | (\$119)        |
| <b>Total Revenues</b>                 | <b>\$500</b>       | <b>\$125</b>                | <b>\$6</b>         | <b>(\$119)</b> |
| <u>Expenditures</u>                   |                    |                             |                    |                |
| <u>Series 2020</u>                    |                    |                             |                    |                |
| Interest-11/1                         | \$90,308           | \$90,308                    | \$90,308           | \$0            |
| Interest-5/1                          | \$90,308           | \$0                         | \$0                | \$0            |
| <b>Total Expenditures</b>             | <b>\$180,615</b>   | <b>\$90,308</b>             | <b>\$90,308</b>    | <b>\$0</b>     |
| <b>Excess Revenues/(Expenditures)</b> | <b>(\$180,115)</b> |                             | <b>(\$90,302)</b>  |                |
| <b>Beginning Fund Balance</b>         | <b>\$270,953</b>   |                             | <b>\$505,547</b>   |                |
| <b>Ending Fund Balance</b>            | <b>\$90,838</b>    |                             | <b>\$415,245</b>   |                |

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

|  | Adopted<br>Budget  | Current Month    |                  |                 | Year-to-Date     |                  |                 |
|--|--------------------|------------------|------------------|-----------------|------------------|------------------|-----------------|
|  |                    | Actuals          | Budget           | Variance        | Actuals          | Budget           | Variance        |
| <i>Number of Rounds</i>                  |                    |                  |                  |                 |                  |                  |                 |
| Paid Rounds                              | 35,250             | 3,817            | 2,358            | 1,459           | 10,307           | 7,378            | 2,929           |
| Member Rounds                            | 10,000             | 784              | 669              | 115             | 2,299            | 2,093            | 206             |
| Comp Rounds                              | 3,000              | 156              | 201              | (45)            | 699              | 628              | 71              |
| EZ Links                                 | 3,000              | 0                | 134              | (134)           | -                | 561              | (561)           |
| GolfNow                                  | 2,000              | 293              | 134              | 159             | 672              | 419              | 253             |
| Total Memberships                        | 60                 | 13               | -                | 13              | 14               | 60               | (46)            |
| <i>Revenue per Round</i>                 |                    |                  |                  |                 |                  |                  |                 |
| Paid Rounds                              | \$40               | \$40             | \$50             | (\$9)           | \$40             | \$46             | (\$6)           |
| <i>Revenues</i>                          |                    |                  |                  |                 |                  |                  |                 |
| Greens Fees                              | \$1,426,357        | \$153,395        | \$116,961        | \$36,434        | \$411,472        | \$338,047        | \$73,425        |
| Gift Cards- Sales                        | \$25,000           | \$3,300          | \$2,050          | \$1,250         | \$4,045          | \$5,925          | (\$1,880)       |
| Gift Cards- Usage                        | (\$25,000)         | (\$1,538)        | (\$2,050)        | \$512           | (\$3,744)        | (\$5,925)        | \$2,181         |
| Season Advance/Trail Fees                | \$210,000          | \$21,895         | \$17,220         | \$4,675         | \$64,940         | \$49,770         | \$15,170        |
| Associate Memberships                    | \$42,000           | \$3,555          | \$3,444          | \$111           | \$7,858          | \$9,954          | (\$2,096)       |
| Driving Range                            | \$80,000           | \$10,607         | \$6,560          | \$4,047         | \$25,202         | \$18,960         | \$6,242         |
| Golf Lessons                             | \$2,100            | \$175            | \$172            | \$3             | \$525            | \$498            | \$27            |
| Merchandise Sales                        | \$115,000          | \$10,220         | \$9,430          | \$790           | \$30,144         | \$27,255         | \$2,889         |
| Assessments -Recreation Operating        | \$18,239           | \$1,519          | \$1,519          | \$0             | \$4,558          | \$4,558          | \$0             |
| Miscellaneous Income                     | \$15,000           | \$1,266          | \$1,250          | \$17            | \$3,615          | \$3,749          | (\$134)         |
| <b>Total Revenues</b>                    | <b>\$1,908,696</b> | <b>\$204,396</b> | <b>\$156,556</b> | <b>\$47,840</b> | <b>\$548,614</b> | <b>\$452,790</b> | <b>\$95,824</b> |
| <i>Golf Course Expenditures</i>          |                    |                  |                  |                 |                  |                  |                 |
| Other Contractual Services               | \$15,000           | \$609            | \$1,250          | \$640           | \$3,618          | \$3,749          | \$130           |
| Telephone                                | \$2,500            | \$106            | \$208            | \$102           | \$318            | \$625            | \$307           |
| Postage                                  | \$2,000            | \$0              | \$167            | \$167           | \$0              | \$500            | \$500           |
| Printing & Binding                       | \$1,000            | \$0              | \$83             | \$83            | \$0              | \$250            | \$250           |
| Utilities                                | \$15,900           | \$671            | \$1,324          | \$654           | \$1,406          | \$3,973          | \$2,568         |
| Repairs & Maintenance                    | \$8,000            | \$1,886          | \$666            | (\$1,219)       | \$7,024          | \$1,999          | (\$5,024)       |
| Marketing- Golf Marketing                | \$39,000           | \$2,434          | \$3,249          | \$815           | \$5,917          | \$9,746          | \$3,830         |
| Bank Charges                             | \$35,000           | \$4,390          | \$2,916          | (\$1,475)       | \$11,792         | \$8,747          | (\$3,045)       |
| Office Supplies                          | \$4,000            | \$340            | \$333            | (\$7)           | \$1,104          | \$1,000          | (\$105)         |
| Operating Supplies                       | \$5,000            | \$516            | \$417            | (\$100)         | \$837            | \$1,250          | \$412           |
| Dues, Licenses & Subscriptions           | \$8,000            | \$238            | \$666            | \$428           | \$418            | \$1,999          | \$1,581         |
| Drug Testing- All departments            | \$500              | \$0              | \$42             | \$42            | \$0              | \$125            | \$125           |
| Training, Education & Employee Relations | \$3,000            | \$234            | \$250            | \$16            | \$324            | \$750            | \$425           |
| Contractual Security                     | \$3,000            | \$268            | \$250            | (\$18)          | \$268            | \$750            | \$482           |
| IT Services                              | \$3,000            | \$575            | \$250            | (\$325)         | \$1,385          | \$750            | (\$635)         |
| <b>Total Golf Course Expenditures</b>    | <b>\$144,900</b>   | <b>\$12,266</b>  | <b>\$12,070</b>  | <b>(\$196)</b>  | <b>\$34,411</b>  | <b>\$36,211</b>  | <b>\$1,800</b>  |

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

|  | Adopted<br>Budget | Current Month   |                 |                  | Year-to-Date     |                  |                |
|--|-------------------|-----------------|-----------------|------------------|------------------|------------------|----------------|
|  |                   | Actuals         | Budget          | Variance         | Actuals          | Budget           | Variance       |
| <i>Golf Operation Expenditures</i>       |                   |                 |                 |                  |                  |                  |                |
| Salaries                                 | \$239,595         | \$17,856        | \$19,965        | \$2,110          | \$53,571         | \$59,896         | \$6,325        |
| Administrative Fee                       | \$19,039          | \$1,510         | \$1,587         | \$76             | \$4,235          | \$4,760          | \$524          |
| FICA Expense                             | \$18,329          | \$1,352         | \$1,527         | \$175            | \$4,059          | \$4,582          | \$523          |
| Health Insurance                         | \$739             | \$663           | \$62            | (\$601)          | \$1,780          | \$185            | (\$1,596)      |
| Workers Compensation                     | \$4,696           | \$308           | \$391           | \$83             | \$951            | \$1,174          | \$223          |
| Unemployment                             | \$12,835          | \$403           | \$1,070         | \$666            | \$1,071          | \$3,209          | \$2,138        |
| Golf Printing                            | \$2,200           | \$0             | \$183           | \$183            | \$0              | \$550            | \$550          |
| Utilities                                | \$22,500          | \$2,138         | \$1,875         | (\$263)          | \$5,206          | \$5,625          | \$419          |
| Repairs                                  | \$250             | \$0             | \$21            | \$21             | \$50             | \$63             | \$13           |
| Pest Control                             | \$1,200           | \$99            | \$100           | \$1              | \$315            | \$300            | (\$15)         |
| Supplies                                 | \$10,000          | \$1,697         | \$833           | (\$863)          | \$3,403          | \$2,500          | (\$903)        |
| Uniforms                                 | \$1,500           | \$0             | \$125           | \$125            | \$0              | \$375            | \$375          |
| Training, Education & Employee Relations | \$2,000           | \$150           | \$167           | \$17             | \$150            | \$500            | \$350          |
| Fuel                                     | \$500             | \$0             | \$42            | \$42             | \$0              | \$125            | \$125          |
| Cart Lease                               | \$87,763          | \$6,908         | \$7,314         | \$406            | \$21,343         | \$21,941         | \$598          |
| Cart Maintenance                         | \$4,000           | \$0             | \$333           | \$333            | \$1,181          | \$1,000          | (\$181)        |
| Driving Range                            | \$10,000          | \$1,015         | \$833           | (\$182)          | \$4,015          | \$2,500          | (\$1,515)      |
| <b>Total Golf Operation Expenditures</b> | <b>\$437,146</b>  | <b>\$34,100</b> | <b>\$36,428</b> | <b>\$2,328</b>   | <b>\$101,331</b> | <b>\$109,284</b> | <b>\$7,953</b> |
| <i>Merchandise Sales</i>                 |                   |                 |                 |                  |                  |                  |                |
| Cost of Goods Sold                       | \$77,000          | \$9,352         | \$6,417         | (\$2,935)        | \$19,961         | \$19,250         | (\$711)        |
| <b>Total Merchandise Sales</b>           | <b>\$77,000</b>   | <b>\$9,352</b>  | <b>\$6,417</b>  | <b>(\$2,935)</b> | <b>\$19,961</b>  | <b>\$19,250</b>  | <b>(\$711)</b> |

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

|                                      | Adopted<br>Budget  | Current Month   |                 |                 | Year-to-Date     |                  |                 |
|--------------------------------------|--------------------|-----------------|-----------------|-----------------|------------------|------------------|-----------------|
|                                      |                    | Actuals         | Budget          | Variance        | Actuals          | Budget           | Variance        |
| <i>Golf Course Maintenance</i>       |                    |                 |                 |                 |                  |                  |                 |
| Salaries                             | \$420,047          | \$40,894        | \$35,004        | (\$5,890)       | \$115,385        | \$105,012        | (\$10,373)      |
| Administrative Fees                  | \$9,595            | \$743           | \$800           | \$57            | \$2,117          | \$2,399          | \$281           |
| FICA Expense                         | \$32,134           | \$3,065         | \$2,678         | (\$387)         | \$8,648          | \$8,034          | (\$615)         |
| Employee Insurance                   | \$43,225           | \$2,978         | \$3,602         | \$624           | \$8,032          | \$10,806         | \$2,774         |
| Workers Compensation                 | \$9,341            | \$703           | \$778           | \$75            | \$2,042          | \$2,335          | \$293           |
| Unemployment                         | \$7,165            | \$577           | \$597           | \$20            | \$742            | \$1,791          | \$1,050         |
| Fire Alarm System                    | \$4,000            | \$0             | \$333           | \$333           | \$0              | \$1,000          | \$1,000         |
| Utilities/Water                      | \$26,200           | \$1,957         | \$2,183         | \$226           | \$5,830          | \$6,550          | \$720           |
| Repairs                              | \$48,000           | \$1,966         | \$4,000         | \$2,034         | \$6,734          | \$12,000         | \$5,266         |
| Fuel & Oil                           | \$40,000           | \$1,768         | \$3,333         | \$1,566         | \$7,643          | \$10,000         | \$2,357         |
| Pest Control                         | \$1,000            | \$95            | \$83            | (\$12)          | \$306            | \$250            | (\$56)          |
| Irrigation/Drainage                  | \$30,000           | \$926           | \$2,500         | \$1,574         | \$2,737          | \$7,500          | \$4,763         |
| Sand and Topsoil                     | \$26,500           | \$489           | \$2,208         | \$1,719         | \$2,510          | \$6,625          | \$4,115         |
| Flower/Mulch                         | \$7,000            | \$1,508         | \$583           | (\$924)         | \$2,978          | \$1,750          | (\$1,228)       |
| Fertilizer                           | \$139,000          | \$11,196        | \$11,583        | \$388           | \$47,792         | \$34,750         | (\$13,042)      |
| Seed/Sod                             | \$16,500           | \$0             | \$1,375         | \$1,375         | \$0              | \$4,125          | \$4,125         |
| Trash Removal                        | \$2,000            | \$0             | \$167           | \$167           | \$620            | \$500            | (\$120)         |
| Contingency                          | \$6,000            | \$0             | \$500           | \$500           | \$3,950          | \$3,950          | \$0             |
| First Aid                            | \$800              | \$0             | \$67            | \$67            | \$151            | \$200            | \$49            |
| Office Supplies                      | \$1,000            | \$0             | \$83            | \$83            | \$0              | \$250            | \$250           |
| Operating Supplies                   | \$15,000           | \$1,579         | \$1,250         | (\$329)         | \$5,842          | \$3,750          | (\$2,092)       |
| Training                             | \$1,000            | \$0             | \$83            | \$83            | \$886            | \$250            | (\$636)         |
| Janitorial Supplies                  | \$1,000            | \$0             | \$83            | \$83            | \$30             | \$250            | \$220           |
| Janitorial Services                  | \$20,000           | \$950           | \$1,667         | \$717           | \$2,822          | \$5,000          | \$2,179         |
| Soil & Water Testing                 | \$1,000            | \$250           | \$83            | (\$167)         | \$1,663          | \$250            | (\$1,413)       |
| Uniforms                             | \$8,500            | \$1,645         | \$708           | (\$937)         | \$3,111          | \$2,125          | (\$986)         |
| Equipment Rental                     | \$2,000            | \$0             | \$167           | \$167           | \$67             | \$500            | \$433           |
| Equipment Lease                      | \$177,975          | \$7,673         | \$14,831        | \$7,159         | \$29,665         | \$44,494         | \$14,829        |
| Small Tools                          | \$500              | \$0             | \$42            | \$42            | \$0              | \$125            | \$125           |
| <b>Total Golf Course Maintenance</b> | <b>\$1,096,482</b> | <b>\$80,962</b> | <b>\$91,374</b> | <b>\$10,412</b> | <b>\$262,302</b> | <b>\$276,571</b> | <b>\$14,268</b> |

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

|  | Adopted<br>Budget  | Current Month      |                  |                  | Year-to-Date         |                   |                    |
|--|--------------------|--------------------|------------------|------------------|----------------------|-------------------|--------------------|
|  |                    | Actuals            | Budget           | Variance         | Actuals              | Budget            | Variance           |
| <i>Administrative Expenditures</i>                 |                    |                    |                  |                  |                      |                   |                    |
| Legal Fees   | \$1,500            | \$0                | \$125            | \$125            | \$0                  | \$375             | \$375              |
| Engineering  | \$0                | \$0                | \$0              | \$0              | \$210                | \$0               | (\$210)            |
| Arbitrage  | \$600              | \$0                | \$50             | \$50             | \$0                  | \$150             | \$150              |
| Dissemination                                      | \$1,000            | \$83               | \$83             | \$0              | \$250                | \$250             | \$0                |
| Trustee Fees                                       | \$4,100            | \$0                | \$342            | \$342            | \$0                  | \$1,025           | \$1,025            |
| Annual Audit                                       | \$1,500            | \$0                | \$125            | \$125            | \$0                  | \$375             | \$375              |
| Golf Course Administrative Services                | \$56,280           | \$4,690            | \$4,690          | \$0              | \$14,070             | \$14,070          | \$0                |
| Insurance  | \$85,019           | \$7,531            | \$7,085          | (\$446)          | \$22,594             | \$21,255          | (\$1,339)          |
| Property Taxes                                     | \$10,000           | \$740              | \$833            | \$93             | \$1,610              | \$2,500           | \$890              |
| <b>Total Administrative Expenditures</b>           | <b>\$159,999</b>   | <b>\$13,045</b>    | <b>\$13,333</b>  | <b>\$288</b>     | <b>\$38,734</b>      | <b>\$40,000</b>   | <b>\$1,266</b>     |
| <b>Total Revenues</b>                              | <b>\$1,908,696</b> | <b>\$204,396</b>   | <b>\$156,556</b> | <b>\$47,840</b>  | <b>\$548,614</b>     | <b>\$452,790</b>  | <b>\$95,824</b>    |
| <b>Total Expenditures</b>                          | <b>\$1,915,527</b> | <b>\$149,724</b>   | <b>\$159,621</b> | <b>\$9,897</b>   | <b>\$456,738</b>     | <b>\$481,314</b>  | <b>\$24,576</b>    |
| <b>Operating Income (Loss)</b>                     | <b>(\$6,831)</b>   | <b>\$54,671</b>    | <b>(\$3,065)</b> | <b>\$57,737</b>  | <b>\$91,876</b>      | <b>(\$28,525)</b> | <b>\$120,400</b>   |
| <i>Non Operating Revenues/(Expenditures)</i>       |                    |                    |                  |                  |                      |                   |                    |
| Special Assessments                                | \$560,250          | \$46,688           | \$46,688         | \$1              | \$140,064            | \$140,063         | \$2                |
| Interest Income                                    | \$1,000            | \$1                | \$83             | (\$82)           | \$4                  | \$250             | (\$246)            |
| Reserve Funding- Transfer Out (Capital Reserve)    | (\$6,694)          | \$0                | (\$558)          | (\$558)          | \$0                  | (\$1,674)         | \$1,674            |
| Reserve Funding- Transfer Out (PY Excess)          | \$0                | (\$450,000)        | \$0              | \$450,000        | (\$450,000)          | \$0               | (\$450,000)        |
| Interfund Transfer In- Restaurant                  | \$17,700           | \$0                | \$0              | \$0              | \$0                  | \$0               | \$0                |
| Gain on Sale of Asset                              | \$0                | \$300              | \$0              | (\$300)          | \$300                | \$0               | \$300              |
| Interest Expense                                   | (\$140,425)        | (\$11,702)         | (\$11,702)       | \$0              | (\$35,106)           | (\$35,106)        | \$0                |
| Principal Expense                                  | (\$425,000)        | (\$35,417)         | (\$35,417)       | (\$0)            | (\$105,250)          | (\$106,250)       | \$1,000            |
| <b>Total Non Operating Revenues/(Expenditures)</b> | <b>\$6,831</b>     | <b>(\$450,130)</b> | <b>(\$906)</b>   | <b>\$449,061</b> | <b>(\$449,988)</b>   | <b>(\$2,717)</b>  | <b>(\$447,271)</b> |
| <b>Change in Net Assets</b>                        | <b>\$0</b>         | <b>(\$395,458)</b> | <b>(\$3,971)</b> | <b>\$506,797</b> | <b>(\$358,113)</b>   | <b>(\$31,242)</b> | <b>(\$326,871)</b> |
| <b>Beginning Net Assets</b>                        | <b>\$0</b>         | <b>----</b>        | <b>----</b>      | <b>----</b>      | <b>(\$710,907)</b>   | <b>----</b>       | <b>----</b>        |
| <b>Ending Net Assets</b>                           | <b>\$0</b>         | <b>----</b>        | <b>----</b>      | <b>----</b>      | <b>(\$1,069,019)</b> | <b>----</b>       | <b>----</b>        |

# Viera East

## Community Development District

Restaurant- Hook & Eagle  
Statement of Revenues & Expenditures  
For Period Ending December 31, 2021

|  | Adopted<br>Budget | Prorated Budget<br>12/31/21 | Actual<br>12/31/21 | Variance           |
|--|-------------------|-----------------------------|--------------------|--------------------|
| <i>Revenues</i>                                    |                   |                             |                    |                    |
| Food Sales   | \$9,200           | \$1,533                     | \$37,463           | \$35,930           |
| Wine Sales   | \$400             | \$67                        | \$2,081            | \$2,014            |
| Beer Sales   | \$6,400           | \$1,067                     | \$28,386           | \$27,319           |
| Beverage Sales                                     | \$1,600           | \$267                       | \$7,006            | \$6,740            |
| Liquor Sales                                       | \$2,400           | \$400                       | \$12,365           | \$11,965           |
| Gift Card Sales                                    | \$0               | \$0                         | \$5,499            | \$5,499            |
| Gift Cards Usage                                   | \$0               | \$0                         | \$0                | \$0                |
| <b>Total Revenues</b>                              | <b>\$20,000</b>   | <b>\$3,333</b>              | <b>\$92,801</b>    | <b>\$89,467</b>    |
| <i>Restaurant Expenditures</i>                     |                   |                             |                    |                    |
| Restaurant Manager Contract                        | \$0               | \$0                         | \$16,250           | (\$16,250)         |
| Salaries   | \$0               | \$0                         | \$41,043           | (\$41,043)         |
| Administrative Fee                                 | \$0               | \$0                         | \$1,499            | (\$1,499)          |
| FICA Expense                                       | \$0               | \$0                         | \$3,713            | (\$3,713)          |
| Health Insurance                                   | \$0               | \$0                         | \$80               | (\$80)             |
| Workers Compensation                               | \$0               | \$0                         | \$640              | (\$640)            |
| Unemployment                                       | \$0               | \$0                         | \$1,604            | (\$1,604)          |
| Telephone  | \$0               | \$0                         | \$841              | (\$841)            |
| Utilities  | \$0               | \$0                         | \$2,223            | (\$2,223)          |
| Pest Control                                       | \$1,200           | \$200                       | \$312              | (\$112)            |
| Equipment Lease                                    | \$1,100           | \$183                       | \$303              | (\$119)            |
| Repairs  | \$0               | \$0                         | \$2,346            | (\$2,346)          |
| Kitchen Equipment/Supplies                         | \$0               | \$0                         | \$1,307            | (\$1,307)          |
| Paper & Plastic Supplies                           | \$0               | \$0                         | \$2,064            | (\$2,064)          |
| Operating Supplies                                 | \$0               | \$0                         | \$15,139           | (\$15,139)         |
| Food Cost  | \$0               | \$0                         | \$16,987           | (\$16,987)         |
| Snack Cost   | \$0               | \$0                         | \$3,061            | (\$3,061)          |
| Beer Cost  | \$0               | \$0                         | \$12,742           | (\$12,742)         |
| Beverage Cost                                      | \$0               | \$0                         | \$3,889            | (\$3,889)          |
| Wine Cost  | \$0               | \$0                         | \$1,064            | (\$1,064)          |
| Liquor Cost  | \$0               | \$0                         | \$4,972            | (\$4,972)          |
| First Aid  | \$0               | \$0                         | \$171              | (\$171)            |
| Entertainment                                      | \$0               | \$0                         | \$1,100            | (\$1,100)          |
| Delivery/Gas                                       | \$0               | \$0                         | \$37               | (\$37)             |
| Dues & License                                     | \$0               | \$0                         | \$2,013            | (\$2,013)          |
| <b>Total Restaurant Expenditures</b>               | <b>\$2,300</b>    | <b>\$383</b>                | <b>\$135,399</b>   | <b>(\$135,016)</b> |
| <b>Operating Income (Loss)</b>                     | <b>\$17,700</b>   | <b>\$2,950</b>              | <b>(\$42,598)</b>  | <b>(\$45,548)</b>  |
| <i>Non Operating Revenues/(Expenditures)</i>       |                   |                             |                    |                    |
| Interfund Transfer Out- Golf Course                | (\$17,700)        | \$0                         | \$0                | \$0                |
| <b>Total Non Operating Revenues/(Expenditures)</b> | <b>(\$17,700)</b> | <b>\$0</b>                  | <b>\$0</b>         | <b>\$0</b>         |
| <b>Excess Revenue/(Expenditures)</b>               | <b>\$0</b>        | <b>\$2,950</b>              | <b>(\$42,598)</b>  | <b>(\$45,548)</b>  |
| <b>Beginning Fund Balance</b>                      | <b>\$0</b>        |                             | <b>\$0</b>         |                    |
| <b>Ending Fund Balance</b>                         | <b>\$0</b>        |                             | <b>(\$42,598)</b>  |                    |

# Viera East

## Community Development District

Capital Projects Fund Series 2020  
Statement of Revenues & Expenditures  
For Period Ending December 31, 2021

|                                       | Actual<br>12/31/21 |
|---------------------------------------|--------------------|
| <u>Revenues</u>                       |                    |
| Interest Income                       | \$60               |
| <b>Total Revenues</b>                 | <b>\$60</b>        |
| <u>Expenditures</u>                   |                    |
| Capital Outlay                        | \$114,099          |
| Cost of Issuance                      | \$0                |
| <b>Total Expenditures</b>             | <b>\$114,099</b>   |
| <b>Excess Revenues/(Expenditures)</b> | <b>(\$114,038)</b> |
| <b>Beginning Fund Balance</b>         | <b>\$4,782,022</b> |
| <b>Ending Fund Balance</b>            | <b>\$4,667,984</b> |



**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             | \$231,577        | \$488,701        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$720,278        |
| Golf Course Administrative Services | \$4,690         | \$4,690          | \$4,690          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$14,070         |
| Donations for Park Material         | \$1,250         | \$1,200          | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,450          |
| Interest Income                     | \$52            | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$52             |
| <b>Total Revenues</b>               | <b>\$5,992</b>  | <b>\$237,467</b> | <b>\$493,391</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$736,850</b> |
| <i>Administrative Expenditures</i>  |                 |                  |                  |            |            |            |            |            |            |            |            |            |                  |
| Supervisors Fees                    | \$1,343         | \$2,247          | \$2,473          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$6,063          |
| Engineering Fees                    | \$0             | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Attorney's Fees                     | \$0             | \$3,289          | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,289          |
| Dissemination                       | \$83            | \$83             | \$83             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$250            |
| Trustee Fees                        | \$0             | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Annual Audit                        | \$0             | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Collection Agent                    | \$208           | \$208            | \$208            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$625            |
| Management Fees                     | \$8,621         | \$8,621          | \$8,621          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$25,864         |
| Postage                             | \$3             | \$25             | \$318            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$345            |
| Printing & Binding                  | \$32            | \$83             | \$99             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$214            |
| Insurance- Liability                | \$583           | \$583            | \$583            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,749          |
| Legal Advertising                   | \$0             | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Other Current Charges               | \$82            | \$25             | \$23             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$130            |
| Office Supplies                     | \$0             | \$10             | \$10             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$20             |
| Dues & Licenses                     | \$175           | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$175            |
| Information Technology              | \$354           | \$354            | \$354            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,063          |
| <b>Total Administrative</b>         | <b>\$11,485</b> | <b>\$15,528</b>  | <b>\$12,773</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$39,786</b>  |
| <i>Operating Expenditures</i>       |                 |                  |                  |            |            |            |            |            |            |            |            |            |                  |
| Salaries                            | \$13,286        | \$12,015         | \$13,478         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$38,779         |
| Administration Fee                  | \$100           | \$91             | \$99             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$290            |
| FICA Expense                        | \$914           | \$805            | \$915            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,634          |
| Health Insurance                    | \$804           | \$812            | \$1,653          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,270          |
| Workers Compensation                | \$239           | \$216            | \$243            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$698            |
| Unemployment                        | \$0             | \$0              | \$86             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$86             |
| Other Contractual                   | \$1,008         | \$857            | \$933            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,797          |
| Marketing- Lifestyle/Amenities      | \$2,400         | \$783            | \$1,437          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4,619          |
| 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              |
| <b>Total Operating</b>              | <b>\$18,751</b> | <b>\$15,579</b>  | <b>\$18,844</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$53,173</b>  |

**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                            | \$0               | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Environmental Services                           | \$0               | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Water Management System                          | \$9,768           | \$10,218         | \$9,768          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$29,753         |
| Midge Control                                    | \$0               | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Contingencies                                    | \$0               | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Fire Line Maintenance                            | \$2,000           | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,000          |
| Basin Repair                                     | \$0               | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| <b>Total Maintenance</b>                         | <b>\$11,768</b>   | <b>\$10,218</b>  | <b>\$9,768</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$31,753</b>  |
| <i>Grounds Maintenance Expenditures</i>          |                   |                  |                  |            |            |            |            |            |            |            |            |            |                  |
| Salaries   | \$12,209          | \$10,821         | \$12,528         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$35,557         |
| Administrative Fees                              | \$200             | \$182            | \$163            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$545            |
| FICA   | \$894             | \$792            | \$922            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,608          |
| Health Insurance                                 | \$1,079           | \$1,630          | \$1,376          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4,085          |
| Workers Compensation                             | \$220             | \$195            | \$215            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$629            |
| Unemployment                                     | \$0               | \$0              | \$172            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$172            |
| Telephone  | \$557             | \$611            | \$555            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,723          |
| Utilities  | \$904             | \$830            | \$684            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,417          |
| Property Appraiser                               | \$0               | \$0              | \$1,989          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,989          |
| Insurance- Property                              | \$220             | \$220            | \$220            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$659            |
| Repairs  | \$1,095           | \$5,140          | \$454            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$6,688          |
| Fuel   | \$2,254           | \$450            | \$763            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,467          |
| Park Maintenance                                 | \$0               | \$0              | \$146            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$146            |
| Sidewalk Repair                                  | \$0               | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Chemicals  | \$0               | \$459            | \$663            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,122          |
| Contingencies                                    | \$0               | \$800            | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$800            |
| Refuse   | \$240             | \$480            | \$240            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$960            |
| Office Supplies                                  | \$0               | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Uniforms   | \$215             | \$161            | \$350            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$726            |
| Fire Alarm System                                | \$512             | \$512            | \$512            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,535          |
| Rain Bird Pump System                            | \$2,298           | \$2,298          | \$2,528          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$7,125          |
| Park Materials                                   | \$0               | \$1,748          | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,748          |
| <b>Total Grounds Maintenance</b>                 | <b>\$22,896</b>   | <b>\$27,328</b>  | <b>\$24,478</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$74,702</b>  |
| <b>Total Expenditures</b>                        | <b>\$64,899</b>   | <b>\$68,652</b>  | <b>\$65,863</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$199,414</b> |
| <b>Operating Income (Loss)</b>                   | <b>(\$58,907)</b> | <b>\$168,815</b> | <b>\$427,528</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$537,436</b> |
| <i>Non Operating Revenues/(Expenditures)</i>     |                   |                  |                  |            |            |            |            |            |            |            |            |            |                  |
| Reserve Funding- Transfer Out (Capital Reserve)  | \$0               | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Reserve Funding- Transfer Out (Excess)           | \$0               | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| <b>Total Non Operating Revenues/Expenditures</b> | <b>\$0</b>        | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>       |
| <b>Excess Revenue/(Expenditures)</b>             | <b>(\$58,907)</b> | <b>\$168,815</b> | <b>\$427,528</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$537,436</b> |

**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            | 3,227            | 3,817            | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 10,307           |
| Member Rounds                            | 701              | 814              | 784              | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 2,299            |
| Comp Rounds                              | 214              | 329              | 156              | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 699              |
| EZ Links                                 | 0                | 0                | 0                | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | -                |
| GolfNow                                  | 308              | 71               | 293              | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 672              |
| <i>Revenue per Round</i>                 |                  |                  |                  |            |            |            |            |            |            |            |            |            |                  |
| Paid Rounds                              | \$40             | \$40             | \$40             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$120            |
| <b>Revenues:</b>                         |                  |                  |                  |            |            |            |            |            |            |            |            |            |                  |
| Greens Fees                              | \$129,023        | \$129,054        | \$153,395        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$411,472        |
| Gift Cards - Sales                       | \$349            | \$397            | \$3,300          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4,045          |
| Gift Cards - Usage                       | (\$1,925)        | (\$281)          | (\$1,538)        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | (\$3,744)        |
| Season Advance/Trail Fees                | \$20,573         | \$22,472         | \$21,895         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$64,940         |
| Associate Memberships                    | \$1,738          | \$2,565          | \$3,555          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$7,858          |
| Driving Range                            | \$7,266          | \$7,328          | \$10,607         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$25,202         |
| Golf Lessons                             | \$175            | \$175            | \$175            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$525            |
| Merchandise Sales                        | \$12,204         | \$7,720          | \$10,220         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$30,144         |
| Special Assessments - Operations         | \$1,519          | \$1,519          | \$1,519          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4,558          |
| Miscellaneous Income                     | \$1,319          | \$1,030          | \$1,266          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,615          |
| <b>Total Revenues</b>                    | <b>\$172,240</b> | <b>\$171,978</b> | <b>\$204,396</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$548,614</b> |
| <b>Golf Course Expenditures:</b>         |                  |                  |                  |            |            |            |            |            |            |            |            |            |                  |
| Other Contractual Services               | \$1,246          | \$1,763          | \$609            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,618          |
| Telephone/Internet                       | \$106            | \$106            | \$106            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$318            |
| Postage                                  | \$0              | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Printing & Binding                       | \$0              | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Utilities                                | \$342            | \$393            | \$671            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,406          |
| Repairs & Maintenance                    | \$2,527          | \$2,610          | \$1,886          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$7,024          |
| Advertising                              | \$1,735          | \$1,748          | \$2,434          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$5,917          |
| Bank Charges                             | \$2,979          | \$4,423          | \$4,390          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$11,792         |
| Office Supplies                          | \$636            | \$129            | \$340            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,104          |
| Operating Supplies                       | \$157            | \$164            | \$516            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$837            |
| Dues, Licenses & Subscriptions           | \$180            | \$0              | \$238            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$418            |
| Drug Testing - All Departments           | \$0              | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Training, Education & Employee Relations | \$0              | \$91             | \$234            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$324            |
| Contractual Security                     | \$0              | \$0              | \$268            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$268            |
| IT Services                              | \$810            | \$0              | \$575            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,385          |
| <b>Total Golf Course Expenditures</b>    | <b>\$10,719</b>  | <b>\$11,426</b>  | <b>\$12,266</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$34,411</b>  |

**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                                 | \$19,463        | \$16,253        | \$17,856        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$53,571         |
| Administrative Fee                       | \$1,427         | \$1,298         | \$1,510         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4,235          |
| FICA Expense                             | \$1,475         | \$1,231         | \$1,352         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4,059          |
| Health Insurance                         | \$521           | \$596           | \$663           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,780          |
| Workers Compensation                     | \$350           | \$293           | \$308           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$951            |
| Unemployment                             | \$401           | \$266           | \$403           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,071          |
| Golf Printing                            | \$0             | \$0             | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Utilities                                | \$342           | \$2,726         | \$2,138         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$5,206          |
| Repairs                                  | \$50            | \$0             | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$50             |
| Pest Control                             | \$122           | \$95            | \$99            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$315            |
| Supplies                                 | \$508           | \$1,198         | \$1,697         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,403          |
| Uniforms                                 | \$0             | \$0             | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Training, Education & Employee Relations | \$0             | \$0             | \$150           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$150            |
| Fuel                                     | \$0             | \$0             | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Cart Lease                               | \$7,363         | \$7,072         | \$6,908         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$21,343         |
| Cart Maintenance                         | \$1,148         | \$33            | \$0             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,181          |
| Driving Range                            | \$0             | \$3,000         | \$1,015         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4,015          |
| <b>Total Golf Operation Expenditures</b> | <b>\$33,170</b> | <b>\$34,061</b> | <b>\$34,100</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$101,331</b> |
| <i>Merchandise Sales:</i>                |                 |                 |                 |            |            |            |            |            |            |            |            |            |                  |
| Cost of Goods Sold                       | \$5,774         | \$4,835         | \$9,352         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$19,961         |
| <b>Total Merchandise Sales</b>           | <b>\$5,774</b>  | <b>\$4,835</b>  | <b>\$9,352</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$19,961</b>  |

**Viera East Golf Course  
Month to Month**

|  | October          | November         | December         | January    | February   | March      | April      | May        | June       | July       | August     | September  | Total            |
|--|------------------|------------------|------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------------|
| <i><u>Golf Course Maintenance:</u></i>     |                  |                  |                  |            |            |            |            |            |            |            |            |            |                  |
| Salaries                                   | \$38,081         | \$36,410         | \$40,894         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$115,385        |
| Administrative Fees                        | \$701            | \$674            | \$743            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,117          |
| FICA Expense                               | \$2,851          | \$2,732          | \$3,065          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$8,648          |
| Employee Insurance                         | \$2,315          | \$2,739          | \$2,978          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$8,032          |
| Workers Compensation                       | \$685            | \$654            | \$703            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,042          |
| Unemployment                               | \$71             | \$94             | \$577            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$742            |
| Fire Alarm System                          | \$0              | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Utilities/Water                            | \$1,886          | \$1,987          | \$1,957          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$5,830          |
| Repairs                                    | \$2,736          | \$2,031          | \$1,966          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$6,734          |
| Fuel & Oil                                 | \$4,791          | \$1,084          | \$1,768          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$7,643          |
| Pest Control                               | \$112            | \$99             | \$95             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$306            |
| Irrigation/Drainage                        | \$1,231          | \$581            | \$926            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,737          |
| Sand and Topsoil                           | \$990            | \$1,031          | \$489            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,510          |
| Flower/Mulch                               | \$497            | \$973            | \$1,508          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,978          |
| Fertilizer                                 | \$32,201         | \$4,395          | \$11,196         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$47,792         |
| Seed/Sod                                   | \$0              | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Trash Removal                              | \$207            | \$414            | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$620            |
| Contingency                                | \$3,950          | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,950          |
| First Aid                                  | \$129            | \$22             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$151            |
| Office Supplies                            | \$0              | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Operating Supplies                         | \$3,147          | \$1,116          | \$1,579          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$5,842          |
| Training                                   | \$0              | \$886            | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$886            |
| Janitorial Supplies                        | \$0              | \$30             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$30             |
| Janitorial Services                        | \$922            | \$950            | \$950            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,822          |
| Soil & Water Testing                       | \$707            | \$707            | \$250            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,663          |
| Uniforms                                   | \$669            | \$797            | \$1,645          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,111          |
| Equipment Rental                           | \$34             | \$33             | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$67             |
| Equipment Lease                            | \$8,520          | \$13,473         | \$7,673          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$29,665         |
| Small Tools                                | \$0              | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| <b>Total Golf Course Maintenance</b>       | <b>\$107,431</b> | <b>\$73,910</b>  | <b>\$80,962</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$262,302</b> |
| <i><u>Administrative Expenditures:</u></i> |                  |                  |                  |            |            |            |            |            |            |            |            |            |                  |
| Legal Fees                                 | \$0              | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Engineering                                | \$210            | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$210            |
| Arbitrage                                  | \$0              | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Dissemination                              | \$83             | \$83             | \$83             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$250            |
| Trustee Fees                               | \$0              | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Annual Audit                               | \$0              | \$0              | \$0              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              |
| Golf Course Administrative Services        | \$4,690          | \$4,690          | \$4,690          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$14,070         |
| Insurance                                  | \$7,531          | \$7,531          | \$7,531          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$22,594         |
| Property Taxes                             | \$0              | \$870            | \$740            | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,610          |
| <b>Total Administrative Expenditures</b>   | <b>\$12,515</b>  | <b>\$13,174</b>  | <b>\$13,045</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$38,734</b>  |
| <b>Total Revenues</b>                      | <b>\$172,240</b> | <b>\$171,978</b> | <b>\$204,396</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$548,614</b> |
| <b>Total Expenditures</b>                  | <b>\$169,608</b> | <b>\$137,406</b> | <b>\$149,724</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$456,738</b> |
| <b>Operating Income (Loss)</b>             | <b>\$2,632</b>   | <b>\$34,572</b>  | <b>\$54,671</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$91,876</b>  |

**Viera East Golf Course  
Month to Month**

|  | October        | November        | December           | January    | February   | March      | April      | May        | June       | July       | August     | September  | Total              |
|--|----------------|-----------------|--------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------------|
| <b><i>Non Operating Revenues/(Expenditures):</i></b> |                |                 |                    |            |            |            |            |            |            |            |            |            |                    |
| Special Assessments - Debt Service                   | \$46,688       | \$46,688        | \$46,688           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$140,064          |
| Interest Income                                      | \$1            | \$1             | \$1                | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4                |
| Reserve Funding- Transfer Out (Capital Reserve)      | \$0            | \$0             | \$0                | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0                |
| Reserve Funding- Transfer Out (PY Excess)            | \$0            | \$0             | (\$450,000)        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | (\$450,000)        |
| Interfund Transfer In- Restaurant                    | \$0            | \$0             | \$0                | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0                |
| Gain on Sale of Asset                                | \$0            | \$0             | \$300              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$300              |
| Interest Expense                                     | (\$11,702)     | (\$11,702)      | (\$11,702)         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | (\$35,106)         |
| Principal Expense                                    | (\$34,417)     | (\$35,417)      | (\$35,417)         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | (\$105,250)        |
| <b>Total Non Operating Revenues/(Expenditures)</b>   | <b>\$571</b>   | <b>(\$429)</b>  | <b>(\$450,130)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$449,988)</b> |
| <b>Net Non Operating Income / (Loss)</b>             | <b>\$3,203</b> | <b>\$34,143</b> | <b>(\$395,458)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$358,113)</b> |

**Viera East Restaurant  
Month to Month**

|  | October           | November          | December          | January    | February   | March      | April      | May        | June       | July       | August     | September  | Total             |
|--|-------------------|-------------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------------|
| <b><i>Revenues:</i></b>                              |                   |                   |                   |            |            |            |            |            |            |            |            |            |                   |
| Food Sales   | \$10,435          | \$11,776          | \$15,252          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$37,463          |
| Wine Sales   | \$466             | \$835             | \$780             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,081           |
| Beer Sales   | \$8,602           | \$8,427           | \$11,356          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$28,386          |
| Beverage Sales                                       | \$1,752           | \$2,322           | \$2,933           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$7,006           |
| Liquor Sales   | \$2,248           | \$3,991           | \$6,126           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$12,365          |
| Gift Card Sales                                      | \$349             | \$1,368           | \$3,782           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$5,499           |
| Gift Cards Usage                                     | \$0               | \$0               | \$0               | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0               |
| <b>Total Revenues</b>                                | <b>\$23,852</b>   | <b>\$28,719</b>   | <b>\$40,230</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$92,801</b>   |
| <b><i>Restaurant Expenditures:</i></b>               |                   |                   |                   |            |            |            |            |            |            |            |            |            |                   |
| Restaurant Manager Contract                          | \$5,417           | \$5,417           | \$5,417           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$16,250          |
| Salaries   | \$9,259           | \$13,375          | \$18,409          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$41,043          |
| Administrative Fee                                   | \$422             | \$421             | \$656             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,499           |
| FICA Expense   | \$801             | \$1,176           | \$1,736           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,713           |
| Health Insurance                                     | \$0               | \$80              | \$0               | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$80              |
| Workers Compensation                                 | \$140             | \$211             | \$290             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$640             |
| Unemployment   | \$459             | \$434             | \$711             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,604           |
| Telephone  | \$349             | \$246             | \$246             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$841             |
| Utilities  | \$713             | \$547             | \$963             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,223           |
| Pest Control   | \$122             | \$95              | \$95              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$312             |
| Equipment Lease                                      | \$101             | \$100             | \$101             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$303             |
| Repairs  | \$1,776           | \$570             | \$0               | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,346           |
| Kitchen Equipment/Supplies                           | \$1,037           | \$270             | \$0               | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,307           |
| Paper & Plastic Supplies                             | \$867             | \$511             | \$686             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,064           |
| Operating Supplies                                   | \$10,181          | \$2,320           | \$2,638           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$15,139          |
| Food Cost  | \$2,158           | \$6,474           | \$8,355           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$16,987          |
| Snack Cost   | \$717             | \$2,152           | \$192             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,061           |
| Beer Cost  | \$1,967           | \$5,900           | \$4,876           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$12,742          |
| Beverage Cost  | \$743             | \$2,229           | \$917             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$3,889           |
| Wine Cost  | \$190             | \$570             | \$304             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,064           |
| Liquor Cost  | \$616             | \$1,848           | \$2,509           | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$4,972           |
| First Aid  | \$171             | \$0               | \$0               | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$171             |
| Entertainment  | \$300             | \$0               | \$800             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$1,100           |
| Delivery/Gas   | \$0               | \$0               | \$37              | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$37              |
| Dues & License                                       | \$455             | \$599             | \$959             | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$2,013           |
| <b>Total Restaurant Expenditures</b>                 | <b>\$38,961</b>   | <b>\$45,543</b>   | <b>\$50,895</b>   | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$135,399</b>  |
| <b>Operating Income (Loss)</b>                       | <b>(\$15,109)</b> | <b>(\$16,824)</b> | <b>(\$10,665)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$42,598)</b> |
| <b><i>Non Operating Revenues/(Expenditures):</i></b> |                   |                   |                   |            |            |            |            |            |            |            |            |            |                   |
| Interfund Transfer out- Golf Course                  | \$0               | \$0               | \$0               | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0               |
| <b>Total Non Operating Revenues/(Expenditures)</b>   | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b>        | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>        |
| <b>Net Non Operating Income / (Loss)</b>             | <b>(\$15,109)</b> | <b>(\$16,824)</b> | <b>(\$10,665)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$42,598)</b> |

# 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              | \$12,204        | \$7,720        | \$10,220        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$30,144        |
| <b>Total Revenues</b>          | <b>\$12,204</b> | <b>\$7,720</b> | <b>\$10,220</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$30,144</b> |
| <i>Expenditures</i>            |                 |                |                 |            |            |            |            |            |            |            |            |            |                 |
| Cost of Goods Sold             | \$5,774         | \$4,835        | \$9,352         | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | \$19,961        |
| <b>Total Expenditures</b>      | <b>\$5,774</b>  | <b>\$4,835</b> | <b>\$9,352</b>  | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$19,961</b> |
| <b>Operating Income (Loss)</b> | <b>\$6,430</b>  | <b>\$2,885</b> | <b>\$868</b>    | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$10,183</b> |



**Viera East  
Community Development District  
Long Term Debt Report**

| <b>Series 2006 Water Management Refunding Bonds</b> |                     |
|---|---------------------|
| 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           |
| <br>  |                     |
| 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)       |
| <b>Current Bonds Outstanding</b>                    | <b>\$2,265,000</b>  |

(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.

| <b>Series 2012 Special Assessment Revenue Bonds</b> |                     |
|---|---------------------|
| Interest Rate:                                      | 2.5% to 5%          |
| Maturity Date:                                      | 5/1/2026            |
| Reserve Fund Definition:                            | 50% Max Annual Dept |
| Reserve Fund Requirement:                           | \$279,239           |
| Reserve Fund Balance:                               | \$280,130           |
| <br>  |                     |
| 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)         |
| <b>Current Bonds Outstanding</b>                    | <b>\$2,470,000</b>  |

| <b>Series 2020 Special Assessment Revenue Bonds</b> |                     |
|---|---------------------|
| 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:                               | \$234,607           |
| <br>  |                     |
| Bonds outstanding - 7/10/20                         | \$7,685,000         |
| <b>Current Bonds Outstanding</b>                    | <b>\$7,685,000</b>  |

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

|                                  | Actuals           |                   |                    | Year to Date      |                   |                    |
|----------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
|                                  | 12/31/20          | 12/31/21          | Variance           | 12/31/20          | 12/31/21          | Variance           |
| <i>Revenues:</i>                 |                   |                   |                    |                   |                   |                    |
| Greens Fees                      | \$130,099         | \$ 153,395        | \$ 23,296          | \$ 345,109        | \$ 411,472        | \$ 66,363          |
| Gift Cards - Sales               | \$3,462           | \$ 3,300          | \$ (162)           | \$ 4,556          | \$ 4,045          | \$ (510)           |
| Gift Cards - Usage               | (\$2,812)         | \$ (1,538)        | \$ 1,275           | \$ (4,098)        | \$ (3,744)        | \$ 354             |
| Season Advance/Trail Fees        | \$22,572          | \$ 21,895         | \$ (677)           | \$ 61,229         | \$ 64,940         | \$ 3,711           |
| Associate Memberships            | \$4,661           | \$ 3,555          | \$ (1,106)         | \$ 11,692         | \$ 7,858          | \$ (3,834)         |
| Driving Range                    | \$8,358           | \$ 10,607         | \$ 2,249           | \$ 20,336         | \$ 25,202         | \$ 4,866           |
| Golf Lessons                     | \$175             | \$ 175            | \$ -               | \$ 525            | \$ 525            | \$ -               |
| Merchandise Sales                | \$10,462          | \$ 10,220         | \$ (242)           | \$ 29,425         | \$ 30,144         | \$ 720             |
| Special Assessments - Operations | \$1,519           | \$ 1,519          | \$ -               | \$ 4,558          | \$ 4,558          | \$ -               |
| Miscellaneous Income             | \$189             | \$ 1,266          | \$ 1,077           | \$ 3,201          | \$ 3,615          | \$ 414             |
| <b>Total Revenues</b>            | <b>\$ 178,685</b> | <b>\$ 204,396</b> | <b>\$ 25,710</b>   | <b>\$ 476,531</b> | <b>\$ 548,614</b> | <b>\$ 72,083</b>   |
| <i>Expenditures:</i>             |                   |                   |                    |                   |                   |                    |
| Golf Course Expenditures         | \$ 12,822         | \$ 12,266         | \$ 556             | \$28,426          | \$ 37,119         | \$ (8,693)         |
| Golf Operations                  | \$ 34,144         | \$ 34,100         | \$ 44              | \$97,898          | \$ 101,331        | \$ (3,433)         |
| Merchandise Sales                | \$ 8,630          | \$ 9,352          | \$ (722)           | \$19,353          | \$ 19,961         | \$ (608)           |
| Golf Course Maintenance          | \$ 62,755         | \$ 80,962         | \$ (18,206)        | \$219,555         | \$ 258,352        | \$ (38,798)        |
| Administrative                   | \$ 12,514         | \$ 13,045         | \$ (531)           | \$37,789          | \$ 38,734         | \$ (945)           |
| <b>Total Expenditures</b>        | <b>\$ 130,864</b> | <b>\$ 149,724</b> | <b>\$ (18,860)</b> | <b>\$ 403,020</b> | <b>\$ 455,497</b> | <b>\$ (52,477)</b> |
| <b>Operating Income/(Loss)</b>   | <b>\$ 47,821</b>  | <b>\$ 54,671</b>  | <b>\$ 6,850</b>    | <b>\$ 73,512</b>  | <b>\$ 93,117</b>  | <b>\$ 19,606</b>   |

**Viera East  
Community Development District  
Special Assessment Receipts - FY2022**

| Date     | Net          | Gen Fund      | Debt Svc 2006   | Rec Fund      | Total        |
|----------|--------------|---------------|-----------------|---------------|--------------|
| 11/10/21 | \$ 66,396    | \$ 15,434     | \$ 39,914       | \$ 11,048     | \$ 66,396    |
| 11/23/21 | \$ 929,820   | \$ 216,143    | \$ 558,959      | \$ 154,718    | \$ 929,820   |
| 12/9/21  | \$ 1,960,557 | \$ 455,745    | \$ 1,178,584    | \$ 326,228    | \$ 1,960,557 |
| 12/21/21 | \$ 141,771   | \$ 32,956     | \$ 85,225       | \$ 23,590     | \$ 141,771   |
|          | \$ 3,098,544 | \$ 720,278.01 | \$ 1,862,681.74 | \$ 515,584.11 | \$ 3,098,544 |

|                   | Net Assessed | Percentage | Assessments Collected | Assessments Transferred | Balance to Transfer |
|-------------------|--------------|------------|-----------------------|-------------------------|---------------------|
| Debt Service Fund | \$ 2,089,942 | 60.11%     | \$ 1,862,682          | \$ (598,873)            | \$ 1,263,809        |
| General Fund      | \$ 808,157   | 23.25%     | \$ 720,278            | \$ (720,278)            | \$ -                |
| Recreation Fund   | \$ 578,489   | 16.64%     | \$ 515,584            | \$ (165,766)            | \$ 349,818          |
|                   | \$ 3,476,588 | 100.00%    | \$ 3,098,544          | \$ (1,484,917)          | \$ 1,613,627        |

|                             |               |
|-----------------------------|---------------|
| <b>Percentage Collected</b> | <b>89.13%</b> |
|-----------------------------|---------------|

| <b><i>I. Cash Flows:</i></b> | <b>Actuals</b> |            |            | <b>Projections</b> |            |            |            |            |            |            |            |   |              |
|------------------------------|----------------|------------|------------|--------------------|------------|------------|------------|------------|------------|------------|------------|---|--------------|
|                              | October        | November   | December   | January            | February   | March      | April      | May        | June       | July       | August     | September                                 | Totals       |
| <b>Starting Funds</b>        |                |            |            |                    |            |            |            |            |            |            |            |   |              |
| Carry Forward                | \$ 116,311     | \$ 103,834 | \$ 121,582 | \$ 165,588         | \$ 190,493 | \$ 248,219 | \$ 337,620 | \$ 375,310 | \$ 378,015 | \$ 368,368 | \$ 332,007 | \$ 308,812                                |              |
| <b>Revenues</b>              |                |            |            |                    |            |            |            |            |            |            |            |   |              |
| Golf Course                  | \$ 196,093     | \$ 200,696 | \$ 244,626 | \$ 185,306         | \$ 218,166 | \$ 249,879 | \$ 198,106 | \$ 162,953 | \$ 150,727 | \$ 123,980 | \$ 137,162 | \$ 97,999                                 | \$ 2,165,693 |
| <i>Course Operations</i>     | \$ 172,240     | \$ 171,978 | \$ 204,396 | \$ 183,770         | \$ 216,242 | \$ 247,611 | \$ 195,506 | \$ 160,895 | \$ 149,037 | \$ 122,418 | \$ 135,880 | \$ 96,579                                 | \$ 2,056,552 |
| <i>Restaurant</i>            | \$ 23,852      | \$ 28,719  | \$ 40,230  | \$ 1,536           | \$ 1,924   | \$ 2,268   | \$ 2,600   | \$ 2,058   | \$ 1,690   | \$ 1,562   | \$ 1,282   | \$ 1,420                                  | \$ 109,141   |
| <i>Total All Cash</i>        | \$ 312,403     | \$ 304,531 | \$ 366,208 | \$ 350,894         | \$ 408,659 | \$ 498,098 | \$ 535,726 | \$ 538,263 | \$ 528,741 | \$ 492,348 | \$ 469,169 | \$ 406,811                                | \$ 2,165,693 |
| <b>Expenses</b>              |                |            |            |                    |            |            |            |            |            |            |            |   |              |
| Golf Course                  | \$ 208,569     | \$ 182,949 | \$ 200,620 | \$ 160,401         | \$ 160,440 | \$ 160,478 | \$ 160,416 | \$ 160,249 | \$ 160,373 | \$ 160,341 | \$ 160,357 | \$ 160,321                                | \$ 2,035,514 |
| <i>Course Operations</i>     | \$ 165,658     | \$ 140,114 | \$ 149,724 | \$ 160,179         | \$ 160,179 | \$ 160,179 | \$ 160,179 | \$ 160,054 | \$ 160,194 | \$ 160,194 | \$ 160,194 | \$ 160,205                                | \$ 1,897,055 |
| <i>Restaurant</i>            | \$ 42,911      | \$ 42,835  | \$ 50,895  | \$ 221             | \$ 261     | \$ 299     | \$ 237     | \$ 194     | \$ 180     | \$ 147     | \$ 163     | \$ 116                                    | \$ 138,459   |
| <i>Cash Less Expenses</i>    | \$ 103,834     | \$ 121,582 | \$ 165,588 | \$ 190,493         | \$ 248,219 | \$ 337,620 | \$ 375,310 | \$ 378,015 | \$ 368,368 | \$ 332,007 | \$ 308,812 | \$ 246,489                                |              |
|                              |                |            |            |                    |            |            |            |            |            |            |            | <b>Projected Revenues FY 2022</b>         | \$ 2,165,693 |
|                              |                |            |            |                    |            |            |            |            |            |            |            | <b>Projected Expenses FY 2022</b>         | \$ 2,035,514 |
|                              |                |            |            |                    |            |            |            |            |            |            |            | <b>Projected Surplus(Deficit) FY 2022</b> | \$ 130,179   |

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

| <b>Rounds of Golf</b>                    | <b>Monthly</b> |             | <b>Year to Date</b> |             |
|--|----------------|-------------|---------------------|-------------|
| <b><u>Paid Rounds</u></b>                |                |             |                     |             |
| Rounds of Golf- Associate Member         | 699            | 14%         | 2,413               | 17%         |
| Rounds of Golf- CDD Resident             | 856            | 17%         | 1,862               | 13%         |
| Rounds of Golf - Public                  | 1,677          | 34%         | 4,810               | 34%         |
| Rounds of Golf - Golf Now / EZ Links     | 613            | 12%         | 1,618               | 12%         |
| Rounds of Golf- Tournaments              | -              | 0%          | -                   | 0%          |
| Rounds of Golf- Misc                     | -              | 0%          | -                   | 0%          |
| Rain Check Issued                        | (74)           | -1%         | (214)               | -2%         |
| <b>Total Paid Rounds</b>                 | <b>3,771</b>   |             | <b>10,489</b>       |             |
| <b><u>Member Rounds</u></b>              |                |             |                     |             |
| Rounds of Golf - Members                 | 784            | 16%         | 2,286               | 16%         |
| <b>Total Member Rounds</b>               | <b>784</b>     |             | <b>2,286</b>        |             |
| <b><u>Comp Rounds</u></b>                |                |             |                     |             |
| Rounds of Golf- Staff/Comp               | 106            | 2%          | 262                 | 2%          |
| Rounds of Golf- Other Comp               | 50             | 1%          | 122                 | 1%          |
| <b>Total Comp Rounds</b>                 | <b>156</b>     |             | <b>384</b>          |             |
| <b>Rounds of golf - GolfNow/EZ Links</b> | <b>293</b>     | <b>6%</b>   | <b>891</b>          | <b>6%</b>   |
| <b>TOTAL ROUNDS OF GOLF</b>              | <b>5,004</b>   | <b>100%</b> | <b>14,050</b>       | <b>100%</b> |

| <b>PY - PREVIOUS YEAR</b> |                     |                |                     |
|---------------------------|---------------------|----------------|---------------------|
| <b>PY</b>                 | <b>PY</b>           | <b>Vs. PY</b>  | <b>Vs. PY</b>       |
| <b>Monthly</b>            | <b>Year to Date</b> | <b>Monthly</b> | <b>Year to Date</b> |
| 632                       | 1,702               | 67             | 711                 |
| 735                       | 2,110               | 121            | (248)               |
| 1,386                     | 4,250               | 291            | 560                 |
| 802                       | 1,820               | (189)          | (202)               |
| 0                         | 0                   | 0              | 0                   |
| 0                         | 0                   | 0              | 0                   |
| (35)                      | (149)               | (39)           | (65)                |
| <b>3,520</b>              | <b>9,733</b>        | <b>251</b>     | <b>756</b>          |
| 816                       | 2,184               | (32)           | 102                 |
| <b>816</b>                | <b>2,184</b>        | <b>(32)</b>    | <b>102</b>          |
| 59                        | 318                 | 47             | (56)                |
| 55                        | 188                 | (5)            | (66)                |
| <b>114</b>                | <b>506</b>          | <b>42</b>      | <b>(122)</b>        |
| <b>293</b>                | <b>834</b>          | <b>0</b>       | <b>57</b>           |
| <b>4,743</b>              | <b>13,257</b>       | <b>261</b>     | <b>793</b>          |

| <b>Revenues</b>                      | <b>Monthly</b>   |             | <b>Year to Date</b> |             |
|--------------------------------------|------------------|-------------|---------------------|-------------|
| <b><u>Greens Fee Revenue</u></b>     |                  |             |                     |             |
| Rounds of Golf- Associate Member     | \$27,939         | 19%         | \$76,216            | 19%         |
| Rounds of Golf- CDD Resident         | \$27,664         | 19%         | \$72,870            | 18%         |
| Rounds of Golf - Public              | \$68,208         | 46%         | \$188,195           | 47%         |
| Rounds of Golf - Golf Now / EZ Links | \$26,337         | 18%         | \$67,526            | 17%         |
| Rounds of Golf- Tournaments          | \$0              | 0%          | \$0                 | 0%          |
| Rounds of Golf- Misc                 | \$0              | 0%          | \$0                 | 0%          |
| Rain Check Issued                    | (\$1,876)        | -1%         | (\$5,703)           | -1%         |
| <b>TOTAL GREENS FEE REVENUE</b>      | <b>\$148,272</b> | <b>100%</b> | <b>\$399,104</b>    | <b>100%</b> |

| <b>PY</b>        | <b>PY</b>           | <b>Vs. PY</b>   | <b>Vs. PY</b>       |
|------------------|---------------------|-----------------|---------------------|
| <b>Monthly</b>   | <b>Year to Date</b> | <b>Monthly</b>  | <b>Year to Date</b> |
| \$25,028         | \$65,854            | \$2,911         | \$10,362            |
| \$24,045         | \$65,841            | \$3,619         | \$7,029             |
| \$52,006         | \$153,167           | \$16,202        | \$35,028            |
| \$28,943         | \$65,935            | (\$2,606)       | \$1,591             |
| \$0              | \$0                 | \$0             | \$0                 |
| \$0              | \$0                 | \$0             | \$0                 |
| (\$909)          | (\$4,464)           | (\$967)         | (\$1,239)           |
| <b>\$129,113</b> | <b>\$346,333</b>    | <b>\$19,159</b> | <b>\$52,771</b>     |

| <b>Average \$ per Round of Golf</b>         | <b>Monthly</b> |  | <b>Year to Date</b> |  |
|---|----------------|--|---------------------|--|
| <b><u>Average \$ per round of Golf</u></b>  |                |  |                     |  |
| Rounds of Golf- Associate Member            | \$39.97        |  | \$31.59             |  |
| Rounds of Golf- CDD Resident                | \$32.32        |  | \$39.14             |  |
| Rounds of Golf - Public                     | \$40.67        |  | \$39.13             |  |
| Rounds of Golf - Golf Now / EZ Links        | \$42.96        |  | \$41.73             |  |
| Rounds of Golf- Tournaments                 | #DIV/0!        |  | #DIV/0!             |  |
| Rounds of Golf- Misc                        | \$0.00         |  | \$0.00              |  |
| Rain Check Issued                           | \$25.35        |  | \$26.65             |  |
| <b>TOTAL - Average \$ per round of Golf</b> | <b>\$39.32</b> |  | <b>\$38.05</b>      |  |

| <b>PY</b>      | <b>PY</b>           | <b>Vs. PY</b>  | <b>Vs. PY</b>       |
|----------------|---------------------|----------------|---------------------|
| <b>Monthly</b> | <b>Year to Date</b> | <b>Monthly</b> | <b>Year to Date</b> |
| \$39.60        | \$38.69             | \$0.37         | (\$7.11)            |
| \$32.71        | \$31.20             | (\$0.40)       | \$7.93              |
| \$37.52        | \$36.04             | \$3.15         | \$3.09              |
| \$36.09        | \$36.23             | \$6.88         | \$5.51              |
| #DIV/0!        | #DIV/0!             | #DIV/0!        | #DIV/0!             |
| #DIV/0!        | #DIV/0!             | #DIV/0!        | #DIV/0!             |
| \$25.97        | \$29.96             | (\$0.62)       | (\$3.31)            |
| <b>\$36.68</b> | <b>\$35.58</b>      | <b>\$2.64</b>  | <b>\$2.47</b>       |

|                              | <b>Monthly</b>  | <b>Year to Date</b> |
|------------------------------|-----------------|---------------------|
| <b>Membership Revenue</b>    | <b>\$21,895</b> | <b>\$64,938</b>     |
| Average \$ per round of Golf | \$27.93         |                     |

| <b>PY</b>       | <b>PY</b>           | <b>Vs. PY</b>  | <b>Vs. PY</b>       |
|-----------------|---------------------|----------------|---------------------|
| <b>Monthly</b>  | <b>Year to Date</b> | <b>Monthly</b> | <b>Year to Date</b> |
| <b>\$22,572</b> | <b>\$61,228</b>     | <b>(\$677)</b> | <b>\$3,710</b>      |
| \$27.66         | \$28.03             | \$0.27         | (\$28.03)           |

| Project Fund                        | Estimated Original Costs | Changes    | Projected Revised Costs | Approved Costs | Remaining   | Spent       | Status/Estimation  |
|-------------------------------------|--------------------------|------------|-------------------------|----------------|-------------|-------------|--|
| Irrigation System                   | \$2,080,000              | \$351,200  | \$2,431,200             | \$2,431,200    | \$0         | \$17,760    | Authorization 2021-1 Engineer Approved, Req 20-21, and req 24, Req 28, Req 38, Req 45  |
| Bunker Renovation & Liners          | \$1,090,000              | -\$351,200 | \$738,800               | \$0            | \$738,800   | \$0         | Req #5, 16-18 for Engineering, Req #11 for \$98,595.16, Req #15 for \$308,358, Req #19, Req 22-23, Req 29 & 30, Reqs 33 and 35, Req 37, Req 44 |
| Bulkheads                           | \$375,000                | \$344,142  | \$719,142               | \$719,142      | \$0         | \$719,142   |  |
| Tee Box Renovation                  | \$150,000                |            | \$150,000               |                | \$150,000   | \$0         |  |
| Cart Path Extensions                | \$175,000                |            | \$175,000               |                | \$175,000   | \$0         |  |
| Regrass Fairways and Slopes         | \$125,000                |            | \$125,000               | \$7,862        | \$117,138   | \$7,862     | Hole #2 Approved - \$7,862.40 - Req 6  |
| Maintenance Building Repairs        | \$40,000                 |            | \$40,000                | \$2,800        | \$37,200    | \$9,730     | Req 51, 72   |
| Driving Range Tee                   | \$20,000                 |            | \$20,000                |                | \$20,000    | \$0         |  |
| Golf Course Lake - Banks #7 Green   | \$150,000                |            | \$150,000               |                | \$150,000   | \$0         |  |
| #7 Green                            | \$65,000                 |            | \$65,000                |                | \$65,000    | \$0         |  |
| Pump Station Filter                 | \$35,000                 |            | \$35,000                |                | \$35,000    | \$0         |  |
| Culvert Repair #7 - Butterfly Valve | \$37,500                 |            | \$37,500                |                | \$37,500    | \$0         |  |
| Clubhouse                           | \$580,000                | -\$344,142 | \$235,858               | \$27,000       | \$208,858   | \$24,972    | Req 52, 60-64, 66,70, 74, 75, 77   |
| Woodside Park Restrooms             | \$25,000                 |            | \$25,000                |                | \$25,000    | \$0         |  |
| Dog Park                            | \$55,000                 |            | \$55,000                | \$45,011       | \$9,989     | \$45,011    | Req 43, 46, 47, 58, 59, 65, 67, 68   |
| Woodside Park Playground            | \$45,000                 | \$21,262   | \$66,262                | \$94,878       | -\$28,616   | \$94,878    | Req 14, Req 26, Req 31, Req 36, Req 39-40, Req 49 and 50, Req 54 and 55, Req 56, 57, 72, 76, 78, 79  |
| Sidewalk Repair                     | \$75,000                 |            | \$75,000                | \$49,399       | \$25,601    | \$49,399    | Req 13, Req 25, Req 48, 71, 73   |
| Pavillion                           | \$95,000                 |            | \$95,000                | \$0            | \$95,000    | \$0         |  |
| Maintenance Equipment               | \$337,000                | \$75,669   | \$412,669               | \$412,669      | \$0         | \$412,669   | Req 4, 7-10, 12, Req 27, Req 34, Req 41, Req 42  |
| Lost Revenue                        | \$287,395                |            | \$287,395               |                | \$287,395   | \$0         |  |
| Contingency                         | \$180,690                | -\$96,931  | \$83,759                |                | \$83,759    | \$0         |  |
|                                     | \$6,022,585              | \$0        | \$6,022,585             | \$3,789,962    | \$2,232,624 | \$1,381,424 |  |

| <u>Park Bond Categories</u> | <u>Dollars</u>   |
|-----------------------------|------------------|
| Woodside Park Restrooms     | \$25,000         |
| Dog Park                    | \$55,000         |
| Woodside Park Playground    | \$45,000         |
| Pavillion                   | \$95,000         |
| Sidewalks                   | \$75,000         |
|                             | <u>\$295,000</u> |

| <u>Description</u>                         | <u>Dollars</u>   | <u>Vendor</u>             | <u>Paid Requisitions</u> |
|--|------------------|---------------------------|--------------------------|
| Golf Cart Path                             | \$9,000          | Ken Anson                 | 13                       |
| Swing Set and Playground Equipment         | \$14,917         | Playmore                  | 14                       |
| Concrete Path and Pads for Benches         | \$20,345         | D. Bell                   | 25                       |
| Slide Hill Design                          | \$1,620          | Natural Playgrounds       | 26                       |
| Excavation/Removal and Install of Borders  | \$7,607          | Playmore                  | 31                       |
| Playground Equipment                       | \$14,053         | Natural Playgrounds       | 36                       |
| Fill, Pipe, and Construction at Playground | \$10,930         | D. Bell                   | 39                       |
| Tree Service                               | \$650            | Lelands                   | 40                       |
| Construction and Services                  | \$20,832         | D. Bell                   | 43                       |
| Framing and Engineer Work                  | \$5,047          | D. Bell                   | 46                       |
| Park Signage                               | \$4,497          | American Recycled Plastic | 47                       |
| Sidewalk Replacement - Murrel Rd.          | \$7,718          | D. Bell                   | 48                       |
| Remaining Natural Playground Equip.        | \$1,048          | Natural Playgrounds       | 49                       |
| Additional Swing Seat                      | \$1,074          | Playmore                  | 50                       |
| Framing and Concrete                       | \$13,763         | D. Bell                   | 53                       |
| Sod Installation                           | \$600            | S & L Lawn                | 54                       |
| Well Installation                          | \$8,400          | PIS                       | 56                       |
| Pump                                       | \$17,500         | PIS                       | 57                       |
| Dog Park Supplies                          | \$10,975         | Various - Pcard           | 58                       |
| Flowers                                    | \$29             | WD                        | 59                       |
| Dog Park Supplies                          | \$2,856          | Various - Pcard           | 65                       |
| Landscape                                  | \$600            | S & L Lawn                | 67                       |
| Supplies                                   | \$175            | Lowe's                    | 68                       |
| Concrete Install                           | \$5,000          | D Bell                    | 71                       |
| Pressure Wash PG                           | \$100            | Auden Simcic              | 72                       |
| Pressure Wash Sidewalk                     | \$1,000          | Auden Simcic              | 73                       |
| Mulch                                      | \$2,026          | Space Coat Landscaping    | 76                       |
| Supplies                                   | \$35             | Lowe's                    | 78                       |
| Ground Cover                               | \$590            | SiteOne                   | 79                       |
| Final Supplies/Wood - Estimate             | \$5,000          | TBD                       |                          |
| PG Install                                 | \$13,100         | D. Bell                   |                          |
| Camera                                     | \$10,000         | TBD                       |                          |
|  | <u>\$211,086</u> |                           |                          |

|   |           |
|---|-----------|
| Since April \$150K auth from Board Spent (Req 43 forward)     | \$54,579  |
| Since April \$150K auth from Board Projected (Req 43 forward) | \$131,964 |
| Difference  | -\$18,036 |

|                                    |                  |           |
|------------------------------------|------------------|-----------|
| Current Expenses (Through Req 83)  | \$182,986        |           |
| Minus Sidewalks                    |                  |           |
| Golf Cart Path                     | \$9,000          | Ken Anson |
| Concrete Path and Pads for Benches | \$20,345         | D. Bell   |
| Sidewalk Replacement - Murrel Rd.  | \$7,718          | D. Bell   |
| Expenses Minus Sidewalks           | <b>\$145,923</b> |           |

