



**Viera East
Community Development
District**

Unaudited Financial Reporting

January 31, 2022



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Viera East
Community Development District
 Combined Balance Sheet
 January 31, 2022

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
Assets						
Operating Account	\$551,139	\$581,491	---	---	\$862,901	\$1,995,532
Accounts Receivable	---	---	---	---	\$295	\$295
Due From Golf Course	\$125,781	---	---	---	---	\$125,781
Due From Capital Reserve	\$209	---	---	---	\$128	\$337
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$5,580	\$5,580
Due from Capital Projects	---	\$57,886	---	---	\$36,103	\$93,989
Inventory - Pro Shop	---	---	---	---	\$38,891	\$38,891
Inventory - Hook and Eagle	---	---	---	---	\$21,620	\$21,620
Investments:						
State Board	---	\$121,707	---	---	---	\$121,707
Benefit Assessment- Series 2012	---	---	---	---	\$4,118	\$4,118
Reserve - Series 2012	---	---	---	---	\$280,131	\$280,131
Bond Service- Series 2012	---	---	---	---	\$14	\$14
Bond Service- Series 2006	---	---	\$2,316,627	---	---	\$2,316,627
Reserve- Series 2020	---	---	\$234,608	---	---	\$234,608
Temporary Interest Series 2020	---	---	\$180,638	---	---	\$180,638
Project- Series 2020	---	---	---	\$4,784,730	---	\$4,784,730
Improvements (Net of Depreciation)	---	---	---	---	\$1,138,838	\$1,138,838
Prepaid Expenses- Operations	\$9,917	---	---	---	\$125,350	\$135,267
Total Assets	\$698,076	\$761,085	\$2,731,874	\$4,784,730	\$2,536,891	\$11,512,657
Liabilities						
Accounts Payable	\$22,109	\$335	---	---	\$19,842	\$42,285
Accrued Expenses	\$2,400	---	---	---	\$3,952	\$6,352
Deferred Revenue- Season Advance	---	---	---	---	\$83,797	\$83,797
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$12,155	\$12,155
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$318,018	\$318,018
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	---	\$209	\$11,030	---	\$125,781	\$137,020
Accrued Interest Payable	---	---	---	---	\$79,826	\$79,826
Accrued Principal Payable	---	---	---	---	\$140,667	\$140,667
Sales Tax Payable	---	---	---	---	\$26,572	\$26,572
Event Deposits	---	---	---	---	(\$2,863)	(\$2,863)
Due to Golf Course	---	---	\$22,922	\$36,103	---	\$59,025
Due to Capital Reserve	---	---	---	\$57,886	---	\$57,886
Accrued Payroll Payable	\$14,966	---	---	---	\$38,201	\$53,167
Bonds Payable - Series 2012	---	---	---	---	\$2,895,000	\$2,895,000
Bond Discount	---	---	---	---	(\$13,414)	(\$13,414)
Deferred Loss	---	---	---	---	(\$130,973)	(\$130,973)
Fund Equity						
Net Assets	---	---	---	---	(\$1,061,483)	(\$1,061,483)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$9,917	---	---	---	---	\$9,917
Unassigned	\$472,685	---	---	---	---	\$472,685
Assigned- Capital Reserve Fund	---	\$760,540	---	---	---	\$760,540
Restricted for Capital Projects	---	---	---	\$4,690,741	---	\$4,690,741
Restricted for Debt Service	---	---	\$2,697,922	---	---	\$2,697,922
Total Liabilities, Fund Equity, Other	\$698,076	\$761,085	\$2,731,874	\$4,784,730	\$2,536,891	\$11,512,657

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending January 31, 2022

	Adopted Budget	Prorated Budget 1/31/22	Actual 1/31/22	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$730,642	\$730,642	\$0
Golf Course Administrative Services	\$56,280	\$18,760	\$18,760	\$0
Donations for Park Material	\$0	\$0	\$3,650	\$3,650
Interest Income	\$100	\$33	\$54	\$20
Total Revenues	\$864,536	\$749,435	\$753,105	\$3,670

Administrative Expenditures

Supervisors Fees	\$30,496	\$10,165	\$7,404	\$2,761
Engineering Fees	\$5,000	\$1,667	\$0	\$1,667
Attorney's Fees	\$5,000	\$1,667	\$6,168	(\$4,501)
Dissemination	\$1,000	\$333	\$333	\$0
Trustee Fees	\$5,600	\$1,867	\$0	\$1,867
Annual Audit	\$6,500	\$2,167	\$0	\$2,167
Collection Agent	\$2,500	\$833	\$833	\$0
Management Fees	\$103,454	\$34,485	\$34,485	(\$0)
Postage	\$1,500	\$500	\$963	(\$463)
Printing & Binding	\$2,500	\$833	\$324	\$509
Insurance- Liability	\$8,040	\$2,680	\$2,332	\$348
Legal Advertising	\$1,500	\$500	\$623	(\$123)
Other Current Charges	\$1,500	\$500	\$130	\$370
Office Supplies	\$1,500	\$500	\$30	\$470
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,250	\$1,417	\$1,417	(\$0)
Total Administrative	\$180,515	\$60,288	\$55,217	\$5,072

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2022

	Adopted Budget	Prorated Budget 1/31/22	Actual 1/31/22	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$147,487	\$49,162	\$51,350	(\$2,188)
Administration Fee	\$1,388	\$463	\$379	\$84
FICA Expense	\$11,283	\$3,761	\$3,627	\$134
Health Insurance	\$17,410	\$5,803	\$4,988	\$816
Workers Compensation	\$2,891	\$964	\$886	\$78
Unemployment	\$842	\$281	\$569	(\$288)
Other Contractual	\$7,500	\$2,500	\$4,166	(\$1,666)
Marketing- Lifestyle/Amenities	\$18,000	\$6,000	\$7,019	(\$1,019)
Training	\$500	\$167	\$0	\$167
Uniforms	\$500	\$167	\$0	\$167
Total Operating	\$207,801	\$69,267	\$72,984	(\$3,717)
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$4,667	\$0	\$4,667
Lake Bank Restoration	\$30,000	\$10,000	\$24,000	(\$14,000)
Environmental Services	\$20,000	\$6,667	\$0	\$6,667
Water Management System	\$99,000	\$33,000	\$37,696	(\$4,696)
Midge Control	\$15,000	\$5,000	\$0	\$5,000
Contingencies	\$2,000	\$667	\$1,200	(\$533)
Fire Line Maintenance	\$2,000	\$667	\$2,000	(\$1,333)
Basin Repair	\$3,000	\$1,000	\$0	\$1,000
Total Maintenance	\$185,000	\$61,667	\$64,896	(\$3,229)

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending January 31, 2022

	Adopted Budget	Prorated Budget 1/31/22	Actual 1/31/22	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$166,108	\$55,369	\$45,372	\$9,997
Administrative Fees	\$3,446	\$1,149	\$757	\$391
FICA	\$12,707	\$4,236	\$3,318	\$917
Health Insurance	\$28,182	\$9,394	\$5,807	\$3,587
Workers Compensation	\$3,256	\$1,085	\$784	\$301
Unemployment	\$2,506	\$835	\$351	\$485
Telephone	\$6,250	\$2,083	\$2,268	(\$185)
Utilities	\$7,200	\$2,400	\$2,827	(\$427)
Property Appraiser	\$1,990	\$663	\$1,989	(\$1,325)
Insurance- Property	\$2,197	\$732	\$878	(\$146)
Repairs	\$15,000	\$5,000	\$6,735	(\$1,735)
Fuel	\$10,000	\$3,333	\$5,531	(\$2,197)
Park Maintenance	\$7,500	\$2,500	\$614	\$1,886
Sidewalk Repair	\$10,000	\$3,333	\$0	\$3,333
Chemicals	\$4,000	\$1,333	\$1,122	\$211
Contingencies	\$4,000	\$1,333	\$1,726	(\$393)
Refuse	\$6,000	\$2,000	\$1,440	\$560
Office Supplies	\$750	\$250	\$0	\$250
Uniforms	\$3,000	\$1,000	\$985	\$15
Fire Alarm System	\$7,500	\$2,500	\$2,046	\$454
Rain Bird Pump System	\$27,576	\$9,192	\$9,424	(\$232)
Park Materials	\$0	\$0	\$1,748	(\$1,748)
Total Grounds Maintenance	\$329,168	\$109,723	\$95,722	\$14,000
Total Expenditures	\$902,484	\$300,945	\$288,818	\$12,126
Operating Income (Loss)	(\$37,948)	\$448,490	\$464,287	\$15,797
<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
Total Non Operating Revenues/(Expenditures)	(\$5,000)	\$0	\$0	\$0
Excess Revenue/(Expenditures)	(\$42,948)	\$448,490	\$464,287	\$15,797
Beginning Fund Balance	\$42,948		\$194,315	
Ending Fund Balance	\$0		\$658,602	

Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending January 31, 2022

	Adopted Budget	Prorated Budget 1/31/22	Actual 1/31/22	Variance
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Revenues

Interest Income	\$1,000	\$333	\$48	(\$285)
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

Total Revenues	\$12,694	\$333	\$450,048	\$449,715
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Expenditures

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

Total Expenditures	\$125,000	\$0	\$0	\$0
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Excess Revenues/(Expenditures)	(\$112,306)		\$450,048	
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Beginning Fund Balance	\$315,696		\$310,492	
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Ending Fund Balance	\$203,390		\$760,540	
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Viera East
Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending January 31, 2022

Check Date	Vendor	Detail	Amount
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Capital Outlay

FY2022

Total

\$ -

Viera East

Community Development District

Debt Service Fund Series 2006
Statement of Revenues & Expenditures
For Period Ending January 31, 2022

	Adopted Budget	Prorated Budget 1/31/22	Actual 1/31/22	Variance
Revenues				
Special Assessments	\$2,089,942	\$1,889,483	\$1,889,483	\$0
Interest Income	\$100	\$33	\$8	(\$26)
Total Revenues	\$2,090,042	\$1,889,517	\$1,889,491	(\$26)
Expenditures				
Series 2006				
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
Total Expenditures	\$2,395,238	\$65,119	\$65,119	\$0
Excess Revenues/(Expenditures)	(\$305,196)		\$1,824,372	
Beginning Fund Balance	\$458,327		\$458,303	
Ending Fund Balance	\$153,131		\$2,282,675	

Viera East

Community Development District

Debt Service Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending January 31, 2022

	Adopted Budget	Prorated Budget 1/31/22	Actual 1/31/22	Variance
<u>Revenues</u>				
Interest Income	\$500	\$167	\$8	(\$159)
Total Revenues	\$500	\$167	\$8	(\$159)
<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
Total Expenditures	\$180,615	\$90,308	\$90,308	\$0
Excess Revenues/(Expenditures)	(\$180,115)		(\$90,300)	
Beginning Fund Balance	\$270,953		\$505,547	
Ending Fund Balance	\$90,838		\$415,247	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2022

	Actual 1/31/22
<u>Revenues</u>	
Interest Income	\$81
Total Revenues	\$81
<u>Expenditures</u>	
Capital Outlay	\$91,362
Cost of Issuance	\$0
Total Expenditures	\$91,362
Excess Revenues/(Expenditures)	(\$91,281)
Beginning Fund Balance	\$4,782,022
Ending Fund Balance	\$4,690,741

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending January 31, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,732	3,391	341	14,039	10,769	3,270
Member Rounds	10,000	794	962	(168)	3,093	3,055	38
Comp Rounds	3,000	234	289	(55)	933	917	17
EZ Links	3,000	0	289	(289)	-	850	(850)
GolfNow	2,000	178	192	(14)	850	611	239
Total Memberships	60	14	-	14	28	60	(32)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$46	\$42	\$4	\$41	\$45	(\$3)
<i>Revenues</i>							
Greens Fees	\$1,426,357	\$170,075	\$142,636	\$27,440	\$581,547	\$480,682	\$100,865
Gift Cards- Sales	\$25,000	\$219	\$2,500	(\$2,281)	\$4,264	\$8,425	(\$4,161)
Gift Cards- Usage	(\$25,000)	(\$2,627)	(\$2,500)	(\$127)	(\$6,371)	(\$8,425)	\$2,054
Season Advance/Trail Fees	\$210,000	\$24,159	\$21,000	\$3,159	\$89,098	\$70,770	\$18,328
Associate Memberships	\$42,000	\$4,582	\$4,200	\$382	\$12,440	\$14,154	(\$1,714)
Driving Range	\$80,000	\$7,590	\$8,000	(\$410)	\$32,792	\$26,960	\$5,832
Golf Lessons	\$2,100	\$175	\$210	(\$35)	\$700	\$708	(\$8)
Merchandise Sales	\$115,000	\$8,083	\$11,500	(\$3,417)	\$38,227	\$38,755	(\$528)
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,519	\$0	\$6,077	\$6,077	\$0
Miscellaneous Income	\$15,000	\$3,313	\$1,250	\$2,063	\$6,928	\$4,998	\$1,930
Total Revenues	\$1,908,696	\$217,088	\$190,315	\$26,773	\$765,702	\$643,104	\$122,598
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,232	\$1,250	\$17	\$4,850	\$4,998	\$148
Telephone	\$2,500	\$106	\$208	\$102	\$424	\$833	\$409
Postage	\$2,000	\$0	\$167	\$167	\$0	\$666	\$666
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$333	\$333
Utilities	\$15,900	\$152	\$1,324	\$1,173	\$1,557	\$5,298	\$3,740
Repairs & Maintenance	\$8,000	\$1,907	\$666	(\$1,240)	\$8,930	\$2,666	(\$6,265)
Marketing- Golf Marketing	\$39,000	\$1,739	\$3,249	\$1,510	\$7,655	\$12,995	\$5,340
Bank Charges	\$35,000	\$6,157	\$2,916	(\$3,242)	\$17,949	\$11,662	(\$6,287)
Office Supplies	\$4,000	\$238	\$333	\$95	\$1,343	\$1,333	(\$10)
Operating Supplies	\$5,000	\$434	\$417	(\$18)	\$1,272	\$1,666	\$394
Dues, Licenses & Subscriptions	\$8,000	\$0	\$666	\$666	\$418	\$2,666	\$2,248
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Training, Education & Employee Relations	\$3,000	\$73	\$250	\$177	\$397	\$1,000	\$602
Contractual Security	\$3,000	\$151	\$250	\$99	\$419	\$1,000	\$581
IT Services	\$3,000	\$1,230	\$250	(\$980)	\$2,615	\$1,000	(\$1,615)
Total Golf Course Expenditures	\$144,900	\$13,419	\$12,070	(\$1,349)	\$47,830	\$48,281	\$451

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$239,595	\$16,580	\$19,965	\$3,386	\$70,151	\$79,862	\$9,711
Administrative Fee	\$19,039	\$1,216	\$1,587	\$370	\$5,452	\$6,346	\$894
FICA Expense	\$18,329	\$1,256	\$1,527	\$272	\$5,314	\$6,109	\$795
Health Insurance	\$739	\$631	\$62	(\$569)	\$2,412	\$246	(\$2,165)
Workers Compensation	\$4,696	\$262	\$391	\$129	\$1,213	\$1,565	\$352
Unemployment	\$12,835	\$591	\$1,070	\$479	\$1,662	\$4,278	\$2,616
Golf Printing	\$2,200	\$1,574	\$183	(\$1,390)	\$1,574	\$733	(\$840)
Utilities	\$22,500	\$1,661	\$1,875	\$214	\$6,867	\$7,500	\$633
Repairs	\$250	\$0	\$21	\$21	\$50	\$83	\$33
Pest Control	\$1,200	\$95	\$100	\$5	\$411	\$400	(\$10)
Supplies	\$10,000	\$1,906	\$833	(\$1,072)	\$5,309	\$3,333	(\$1,975)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$500	\$500
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$150	\$667	\$516
Fuel	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Cart Lease	\$87,763	\$7,169	\$7,314	\$145	\$28,512	\$29,254	\$743
Cart Maintenance	\$4,000	\$0	\$333	\$333	\$1,181	\$1,333	\$153
Driving Range	\$10,000	\$365	\$833	\$468	\$4,380	\$3,333	(\$1,047)
Total Golf Operation Expenditures	\$437,146	\$33,305	\$36,428	\$3,123	\$134,636	\$145,711	\$11,076
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$3,250	\$6,417	\$3,166	\$23,211	\$25,667	\$2,456
Total Merchandise Sales	\$77,000	\$3,250	\$6,417	\$3,166	\$23,211	\$25,667	\$2,456

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending January 31, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$420,047	\$34,707	\$35,004	\$297	\$150,092	\$140,016	(\$10,077)
Administrative Fees	\$9,595	\$644	\$800	\$156	\$2,761	\$3,198	\$437
FICA Expense	\$32,134	\$2,588	\$2,678	\$90	\$11,236	\$10,711	(\$525)
Employee Insurance	\$43,225	\$3,912	\$3,602	(\$310)	\$11,944	\$14,408	\$2,465
Workers Compensation	\$9,341	\$548	\$778	\$231	\$2,590	\$3,114	\$524
Unemployment	\$7,165	\$1,158	\$597	(\$561)	\$1,900	\$2,388	\$488
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$1,333	\$1,333
Utilities/Water	\$26,200	\$1,983	\$2,183	\$200	\$7,813	\$8,733	\$921
Repairs	\$48,000	\$3,159	\$4,000	\$841	\$11,001	\$16,000	\$4,999
Fuel & Oil	\$40,000	\$3,039	\$3,333	\$294	\$11,833	\$13,333	\$1,501
Pest Control	\$1,000	\$99	\$83	(\$15)	\$404	\$333	(\$71)
Irrigation/Drainage	\$30,000	\$1,039	\$2,500	\$1,461	\$3,776	\$10,000	\$6,224
Sand and Topsoil	\$26,500	\$2,858	\$2,208	(\$650)	\$5,368	\$8,833	\$3,466
Flower/Mulch	\$7,000	\$973	\$583	(\$390)	\$3,951	\$2,333	(\$1,618)
Fertilizer	\$139,000	\$12,630	\$11,583	(\$1,047)	\$60,422	\$46,333	(\$14,089)
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$0	\$5,500	\$5,500
Trash Removal	\$2,000	\$243	\$167	(\$76)	\$863	\$667	(\$196)
Contingency	\$6,000	\$0	\$500	\$500	\$3,950	\$3,950	\$0
First Aid	\$800	\$0	\$67	\$67	\$151	\$267	\$116
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$333	\$333
Operating Supplies	\$15,000	\$935	\$1,250	\$315	\$6,777	\$5,000	(\$1,777)
Training	\$1,000	\$45	\$83	\$38	\$931	\$333	(\$597)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$30	\$333	\$303
Janitorial Services	\$20,000	\$950	\$1,667	\$717	\$3,772	\$6,667	\$2,895
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$1,663	\$333	(\$1,330)
Uniforms	\$8,500	\$663	\$708	\$45	\$3,774	\$2,833	(\$941)
Equipment Rental	\$2,000	\$0	\$167	\$167	\$101	\$667	\$565
Equipment Lease	\$177,975	\$14,276	\$14,831	\$555	\$49,057	\$59,325	\$10,268
Small Tools	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Total Golf Course Maintenance	\$1,096,482	\$86,451	\$91,374	\$4,923	\$356,161	\$367,444	\$11,283

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$500	\$500
Engineering	\$0	\$0	\$0	\$0	\$210	\$0	(\$210)
Arbitrage	\$600	\$0	\$50	\$50	\$0	\$200	\$200
Dissemination	\$1,000	\$83	\$83	\$0	\$333	\$333	\$0
Trustee Fees	\$4,100	\$0	\$342	\$342	\$0	\$1,367	\$1,367
Annual Audit	\$1,500	\$0	\$125	\$125	\$0	\$500	\$500
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$18,760	\$18,760	\$0
Insurance	\$85,019	\$7,531	\$7,085	(\$446)	\$30,125	\$28,340	(\$1,785)
Property Taxes	\$10,000	\$5,322	\$833	(\$4,488)	\$6,932	\$3,333	(\$3,598)
Total Administrative Expenditures	\$159,999	\$17,626	\$13,333	(\$4,293)	\$56,360	\$53,333	(\$3,027)
Total Revenues	\$1,908,696	\$217,088	\$190,315	\$26,773	\$765,702	\$643,104	\$122,598
Total Expenditures	\$1,915,527	\$154,051	\$159,621	\$5,570	\$618,197	\$640,436	\$22,238
Operating Income (Loss)	(\$6,831)	\$63,036	\$30,693	\$32,343	\$147,504	\$2,669	\$144,836
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	\$1	\$186,752	\$186,750	\$2
Interest Income	\$1,000	\$1	\$83	(\$82)	\$5	\$333	(\$328)
Reserve Funding- Transfer Out (Capital Reserve)	(\$6,694)	\$0	(\$558)	(\$558)	\$0	(\$2,231)	\$2,231
Reserve Funding- Transfer Out (PY Excess)	\$0	\$0	\$0	\$0	(\$450,000)	\$0	(\$450,000)
Interfund Transfer In- Restaurant	\$17,700	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$300	\$0	\$300
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$46,808)	(\$46,808)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$140,667)	(\$141,667)	\$1,000
Total Non Operating Revenues/(Expenditures)	\$6,831	(\$429)	(\$906)	(\$639)	(\$450,418)	(\$3,623)	(\$446,795)
Change in Net Assets	\$0	\$62,607	\$29,787	\$31,704	(\$302,913)	(\$954)	(\$301,959)
Beginning Net Assets	\$0	----	----	----	(\$715,215)	----	----
Ending Net Assets	\$0	----	----	----	(\$1,018,129)	----	----

Viera East

Community Development District

Restaurant- Hook & Eagle
Statement of Revenues & Expenditures
For Period Ending January 31, 2022

	Adopted Budget	Prorated Budget 1/31/22	Actual 1/31/22	Variance
<i>Revenues</i>				
Food Sales	\$9,200	\$3,067	\$57,678	\$54,611
Wine Sales	\$400	\$133	\$3,181	\$3,048
Beer Sales	\$6,400	\$2,133	\$38,265	\$36,132
Beverage Sales	\$1,600	\$533	\$9,498	\$8,965
Liquor Sales	\$2,400	\$800	\$18,937	\$18,137
Gift Card Sales	\$0	\$0	\$5,718	\$5,718
Gift Cards Usage	\$0	\$0	\$0	\$0
Total Revenues	\$20,000	\$6,667	\$133,277	\$126,610
<i>Restaurant Expenditures</i>				
Restaurant Manager Contract	\$0	\$0	\$21,667	(\$21,667)
Salaries	\$0	\$0	\$50,876	(\$50,876)
Administrative Fee	\$0	\$0	\$2,068	(\$2,068)
FICA Expense	\$0	\$0	\$4,913	(\$4,913)
Health Insurance	\$0	\$0	\$1,928	(\$1,928)
Workers Compensation	\$0	\$0	\$803	(\$803)
Unemployment	\$0	\$0	\$2,168	(\$2,168)
Telephone	\$0	\$0	\$1,086	(\$1,086)
Utilities	\$0	\$0	\$2,938	(\$2,938)
Pest Control	\$1,200	\$400	\$407	(\$7)
Equipment Lease	\$1,100	\$367	\$403	(\$36)
Repairs	\$0	\$0	\$2,346	(\$2,346)
Kitchen Equipment/Supplies	\$0	\$0	\$1,307	(\$1,307)
Paper & Plastic Supplies	\$0	\$0	\$3,093	(\$3,093)
Operating Supplies	\$0	\$0	\$15,772	(\$15,772)
Food Cost	\$0	\$0	\$24,311	(\$24,311)
Snack Cost	\$0	\$0	\$3,147	(\$3,147)
Beer Cost	\$0	\$0	\$16,799	(\$16,799)
Beverage Cost	\$0	\$0	\$6,930	(\$6,930)
Wine Cost	\$0	\$0	\$1,784	(\$1,784)
Liquor Cost	\$0	\$0	\$7,292	(\$7,292)
First Aid	\$0	\$0	\$171	(\$171)
Entertainment	\$0	\$0	\$1,850	(\$1,850)
Delivery/Gas	\$0	\$0	\$37	(\$37)
Uniforms	\$0	\$0	\$474	(\$474)
Dues & License	\$0	\$0	\$2,062	(\$2,062)
Total Restaurant Expenditures	\$2,300	\$767	\$176,631	(\$175,864)
Operating Income (Loss)	\$17,700	\$5,900	(\$43,354)	(\$49,254)
<i>Non Operating Revenues/(Expenditures)</i>				
Interfund Transfer Out- Golf Course	(\$17,700)	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$17,700)	\$0	\$0	\$0
Excess Revenue/(Expenditures)	\$0	\$5,900	(\$43,354)	(\$49,254)
Beginning Fund Balance	\$0		\$0	
Ending Fund Balance	\$0		(\$43,354)	

**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	\$10,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$730,642
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
Donations for Park Material	\$1,250	\$1,200	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,650
Interest Income	\$52	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
Total Revenues	\$5,992	\$237,467	\$493,391	\$16,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$753,105
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,343	\$2,247	\$2,473	\$1,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,404
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney's Fees	\$0	\$3,289	\$2,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,168
Dissemination	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
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	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833
Management Fees	\$8,621	\$8,621	\$8,621	\$8,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,485
Postage	\$3	\$25	\$790	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$963
Printing & Binding	\$32	\$83	\$99	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$324
Insurance- Liability	\$583	\$583	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,332
Legal Advertising	\$0	\$0	\$623	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$623
Other Current Charges	\$82	\$25	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130
Office Supplies	\$0	\$10	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
Dues & Licenses	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Information Technology	\$354	\$354	\$354	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,417
Total Administrative	\$11,485	\$15,528	\$16,747	\$11,457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,217
<i>Operating Expenditures</i>													
Salaries	\$13,286	\$12,015	\$13,478	\$12,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,350
Administration Fee	\$100	\$91	\$99	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$379
FICA Expense	\$914	\$805	\$915	\$993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,627
Health Insurance	\$804	\$812	\$1,653	\$1,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,988
Workers Compensation	\$239	\$216	\$243	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$886
Unemployment	\$0	\$0	\$86	\$483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$569
Other Contractual	\$1,008	\$857	\$933	\$1,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,166
Marketing- Lifestyle/Amenities	\$2,400	\$783	\$1,437	\$2,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,019
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$18,751	\$15,579	\$18,844	\$19,810	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,984

**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	\$24,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,000
Environmental Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Management System	\$8,368	\$10,218	\$9,768	\$9,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,696
Midge Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
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
Total Maintenance	\$10,368	\$10,218	\$9,768	\$34,543	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,896
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,209	\$10,821	\$12,528	\$9,815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,372
Administrative Fees	\$200	\$182	\$163	\$212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$757
FICA	\$894	\$792	\$922	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,318
Health Insurance	\$1,079	\$1,630	\$1,376	\$1,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,807
Workers Compensation	\$220	\$195	\$215	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$784
Unemployment	\$0	\$0	\$172	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351
Telephone	\$557	\$611	\$555	\$545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,268
Utilities	\$904	\$830	\$684	\$410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,827
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance- Property	\$220	\$220	\$220	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$878
Repairs	\$1,095	\$5,140	\$454	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,735
Fuel	\$2,254	\$450	\$1,330	\$1,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,531
Park Maintenance	\$0	\$0	\$146	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$614
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	\$926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,726
Refuse	\$240	\$480	\$240	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,440
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$215	\$161	\$350	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$985
Fire Alarm System	\$512	\$512	\$512	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,046
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,424
Park Materials	\$0	\$1,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,748
Total Grounds Maintenance	\$22,896	\$27,328	\$25,045	\$20,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,722
Total Expenditures	\$63,499	\$68,652	\$70,403	\$86,263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288,818
Operating Income (Loss)	(\$57,507)	\$168,815	\$422,987	(\$70,008)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$464,287
<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
Total Non Operating Revenues/Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess Revenue/(Expenditures)	(\$57,507)	\$168,815	\$422,987	(\$70,008)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$464,287

**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	3,732	0	0	0	0	0	0	0	0	14,039
Member Rounds	701	814	784	794	0	0	0	0	0	0	0	0	3,093
Comp Rounds	214	329	156	234	0	0	0	0	0	0	0	0	933
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	308	71	293	178	0	0	0	0	0	0	0	0	850
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$40	\$40	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165
Revenues:													
Greens Fees	\$129,023	\$129,054	\$153,395	\$170,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$581,547
Gift Cards - Sales	\$349	\$397	\$3,300	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,264
Gift Cards - Usage	(\$1,925)	(\$281)	(\$1,538)	(\$2,627)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,371)
Season Advance/Trail Fees	\$20,573	\$22,472	\$21,895	\$24,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,098
Associate Memberships	\$1,738	\$2,565	\$3,555	\$4,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,440
Driving Range	\$7,266	\$7,328	\$10,607	\$7,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,792
Golf Lessons	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700
Merchandise Sales	\$12,204	\$7,720	\$10,220	\$8,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,227
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,077
Miscellaneous Income	\$1,319	\$1,030	\$1,266	\$3,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,928
Total Revenues	\$172,240	\$171,978	\$204,396	\$217,088	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$765,702
Golf Course Expenditures:													
Other Contractual Services	\$1,246	\$1,763	\$609	\$1,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,850
Telephone/Internet	\$106	\$106	\$106	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$424
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	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,557
Repairs & Maintenance	\$2,527	\$2,610	\$1,886	\$1,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,930
Advertising	\$1,735	\$1,748	\$2,434	\$1,739	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,655
Bank Charges	\$2,979	\$4,423	\$4,390	\$6,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,949
Office Supplies	\$636	\$129	\$340	\$238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,343
Operating Supplies	\$157	\$164	\$516	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,272
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	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$397
Contractual Security	\$0	\$0	\$268	\$151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$419
IT Services	\$810	\$0	\$575	\$1,230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,615
Total Golf Course Expenditures	\$10,719	\$11,426	\$12,266	\$13,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,830

**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	\$16,580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,151
Administrative Fee	\$1,427	\$1,298	\$1,510	\$1,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,452
FICA Expense	\$1,475	\$1,231	\$1,352	\$1,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,314
Health Insurance	\$521	\$596	\$663	\$631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,412
Workers Compensation	\$350	\$293	\$308	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,213
Unemployment	\$401	\$266	\$403	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,662
Golf Printing	\$0	\$0	\$0	\$1,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,574
Utilities	\$342	\$2,726	\$2,138	\$1,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,867
Repairs	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Pest Control	\$122	\$95	\$99	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$411
Supplies	\$508	\$1,198	\$1,697	\$1,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,309
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	\$7,169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,512
Cart Maintenance	\$1,148	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,181
Driving Range	\$0	\$3,000	\$1,015	\$365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,380
Total Golf Operation Expenditures	\$33,170	\$34,061	\$34,100	\$33,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$134,636
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,211
Total Merchandise Sales	\$5,774	\$4,835	\$9,352	\$3,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,211

**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	\$34,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,092
Administrative Fees	\$701	\$674	\$743	\$644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,761
FICA Expense	\$2,851	\$2,732	\$3,065	\$2,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,236
Employee Insurance	\$2,315	\$2,739	\$2,978	\$3,912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,944
Workers Compensation	\$685	\$654	\$703	\$548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,590
Unemployment	\$71	\$94	\$577	\$1,158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,900
Fire Alarm System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$1,886	\$1,987	\$1,957	\$1,983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,813
Repairs	\$2,736	\$2,093	\$3,012	\$3,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,001
Fuel & Oil	\$4,791	\$1,084	\$2,917	\$3,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,833
Pest Control	\$112	\$99	\$95	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$404
Irrigation/Drainage	\$1,231	\$581	\$926	\$1,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,776
Sand and Topsoil	\$990	\$1,031	\$489	\$2,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,368
Flower/Mulch	\$497	\$973	\$1,508	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,951
Fertilizer	\$32,201	\$4,395	\$11,196	\$12,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,422
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$207	\$414	\$0	\$243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$863
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	\$935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,777
Training	\$0	\$886	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$931
Janitorial Supplies	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
Janitorial Services	\$922	\$950	\$950	\$950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,772
Soil & Water Testing	\$707	\$707	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,663
Uniforms	\$669	\$797	\$1,645	\$663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,774
Equipment Rental	\$34	\$33	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
Equipment Lease	\$8,520	\$13,473	\$12,789	\$14,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,057
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$107,431	\$73,972	\$88,307	\$86,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$356,161
<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	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
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	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
Insurance	\$7,531	\$7,531	\$7,531	\$7,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,125
Property Taxes	\$0	\$870	\$740	\$5,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,932
Total Administrative Expenditures	\$12,515	\$13,174	\$13,045	\$17,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,360
Total Revenues	\$172,240	\$171,978	\$204,396	\$217,088	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$765,702
Total Expenditures	\$169,608	\$137,468	\$157,070	\$154,051	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$618,197
Operating Income (Loss)	\$2,632	\$34,510	\$47,326	\$63,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147,504

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186,752
Interest Income	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
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)	(\$11,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$46,808)
Principal Expense	(\$34,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$140,667)
Total Non Operating Revenues/(Expenditures)	\$571	(\$429)	(\$450,130)	(\$429)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$450,418)
Net Non Operating Income / (Loss)	\$3,203	\$34,081	(\$402,804)	\$62,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$302,913)

**Viera East Restaurant
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues:</i>													
Food Sales	\$10,435	\$11,776	\$15,252	\$20,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,678
Wine Sales	\$466	\$835	\$780	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,181
Beer Sales	\$8,602	\$8,427	\$11,356	\$9,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,265
Beverage Sales	\$1,752	\$2,322	\$2,933	\$2,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,498
Liquor Sales	\$2,248	\$3,991	\$6,126	\$6,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,937
Gift Card Sales	\$349	\$1,368	\$3,782	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,718
Gift Cards Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$23,852	\$28,719	\$40,230	\$40,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133,277
<i>Restaurant Expenditures:</i>													
Restaurant Manager Contract	\$5,417	\$5,417	\$5,417	\$5,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,667
Salaries	\$9,259	\$13,375	\$18,409	\$9,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,876
Administrative Fee	\$422	\$421	\$656	\$569	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,068
FICA Expense	\$801	\$1,176	\$1,736	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,913
Health Insurance	\$0	\$80	\$0	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,928
Workers Compensation	\$140	\$211	\$290	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$803
Unemployment	\$459	\$434	\$711	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,168
Telephone	\$349	\$246	\$246	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,086
Utilities	\$713	\$547	\$963	\$715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,938
Pest Control	\$122	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407
Equipment Lease	\$101	\$100	\$101	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$403
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	\$1,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,093
Operating Supplies	\$10,181	\$1,846	\$2,638	\$1,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,772
Food Cost	\$2,158	\$6,474	\$8,355	\$7,324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,311
Snack Cost	\$717	\$2,152	\$192	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,147
Beer Cost	\$1,967	\$5,900	\$4,876	\$4,057	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,799
Beverage Cost	\$743	\$2,229	\$917	\$3,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,930
Wine Cost	\$190	\$570	\$304	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,784
Liquor Cost	\$616	\$1,848	\$2,509	\$2,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,292
First Aid	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171
Entertainment	\$300	\$0	\$800	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,850
Delivery/Gas	\$0	\$0	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37
Uniforms	\$0	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$474
Dues & License	\$455	\$599	\$959	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,062
Total Restaurant Expenditures	\$38,961	\$45,543	\$50,895	\$41,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176,631
Operating Income (Loss)	(\$15,109)	(\$16,824)	(\$10,665)	(\$756)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$43,354)
<i>Non Operating Revenues/(Expenditures):</i>													
Interfund Transfer out- Golf Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Non Operating Income / (Loss)	(\$15,109)	(\$16,824)	(\$10,665)	(\$756)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$43,354)

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	\$8,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,227
Total Revenues	\$12,204	\$7,720	\$10,220	\$8,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,227
<i>Expenditures</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,211
Total Expenditures	\$5,774	\$4,835	\$9,352	\$3,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,211
Operating Income (Loss)	\$6,430	\$2,885	\$868	\$4,832	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,016

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

Series 2006 Water Management Refunding Bonds	
Interest Rate:	5.750%
Maturity Date:	5/1/2022
Reserve Fund Definition:	10% Max Annual Dept
Reserve Fund Requirement:	\$239,334
Reserve Fund Balance (1):	\$239,334
Bonds outstanding - 9/30/2016	\$11,855,000
Less: May 1, 2017 Principal	(\$1,710,000)
Less: May 1, 2018 Principal	(\$1,810,000)
Less: May 1, 2019 Principal	(\$1,910,000)
Less: May 1, 2020 Principal	(\$2,020,000)
Less: May 1, 2021 Principal	(\$2,140,000)
Current Bonds Outstanding	\$2,265,000

(1) This value is covered by the Debt Service Reserve Fund Surety Bond and is not a cash balance on the District's balance sheet.

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,131
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
Less: May 1, 2021 Principal	(\$425,000)
Current Bonds Outstanding	\$2,470,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$234,608
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

**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
1/11/22	\$ 44,584	\$ 10,364	\$ 26,801	\$ 7,419	\$ 44,584
	\$ 3,143,128	\$ 730,641.82	\$ 1,889,483.18	\$ 523,002.66	\$ 3,143,128

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,089,942	60.11%	\$ 1,889,483	\$ (1,889,483)	\$ -
General Fund	\$ 808,157	23.25%	\$ 730,642	\$ (730,642)	\$ -
Recreation Fund	\$ 578,489	16.64%	\$ 523,003	\$ (523,003)	\$ -
	\$ 3,476,588	100.00%	\$ 3,143,128	\$ (3,143,128)	\$ -

Percentage Collected	90.41%
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Viera East
Community Development District
Golf Course/Recreation Fund- Operations
Prior Month/Year Comparison

	Actuals			Year to Date		
	1/31/21	1/31/22	Variance	1/31/21	1/31/22	Variance
<i>Revenues:</i>						
Greens Fees	\$165,174	\$ 170,075	\$ 4,901	\$ 510,283	\$ 581,547	\$ 71,264
Gift Cards - Sales	\$433	\$ 219	\$ (213)	\$ 4,988	\$ 4,264	\$ (724)
Gift Cards - Usage	(\$3,031)	(\$2,627)	\$ 403	\$ (7,129)	\$ (6,371)	\$ 758
Season Advance/Trail Fees	\$21,363	\$ 24,159	\$ 2,796	\$ 82,592	\$ 89,098	\$ 6,506
Associate Memberships	\$7,900	\$ 4,582	\$ (3,318)	\$ 19,592	\$ 12,440	\$ (7,152)
Driving Range	\$8,857	\$ 7,590	\$ (1,267)	\$ 29,193	\$ 32,792	\$ 3,599
Golf Lessons	\$175	\$ 175	\$ -	\$ 700	\$ 700	\$ -
Merchandise Sales	\$8,683	\$ 8,083	\$ (600)	\$ 38,108	\$ 38,227	\$ 119
Special Assessments - Operations	\$1,519	\$ 1,519	\$ -	\$ 6,077	\$ 6,077	\$ -
Miscellaneous Income	\$95	\$ 3,313	\$ 3,217	\$ 3,296	\$ 6,928	\$ 3,632
Total Revenues	\$ 211,169	\$ 217,088	\$ 5,919	\$ 687,700	\$ 765,702	\$ 78,002
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 10,052	\$ 13,419	\$ (3,367)	\$38,478	\$ 47,830	\$ (9,352)
Golf Operations	\$ 34,307	\$ 33,305	\$ 1,003	\$132,205	\$ 134,636	\$ (2,430)
Merchandise Sales	\$ 7,219	\$ 3,250	\$ 3,969	\$26,572	\$ 23,211	\$ 3,361
Golf Course Maintenance	\$ 73,966	\$ 86,451	\$ (12,485)	\$293,521	\$ 356,161	\$ (62,640)
Administrative	\$ 13,382	\$ 17,626	\$ (4,244)	\$51,171	\$ 56,360	\$ (5,189)
Total Expenditures	\$ 138,927	\$ 154,051	\$ (15,125)	\$ 541,946	\$ 618,197	\$ (76,251)
Operating Income/(Loss)	\$ 72,242	\$ 63,036	\$ (9,206)	\$ 145,754	\$ 147,504	\$ 1,751

**Viera East
Community Development District
Detailed Rounds of Golf Report
Jan-22**

PY - PREVIOUS YEAR

<u>Rounds of Golf</u>	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	651	13%	2,513	13%
Rounds of Golf- CDD Resident	883	18%	3,296	17%
Rounds of Golf - Public	1,687	34%	6,497	34%
Rounds of Golf - Golf Now / EZ Links	542	11%	2,160	11%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(51)	-1%	265	-1%
Total Paid Rounds	3,712		14,201	
<u>Member Rounds</u>				
Rounds of Golf - Members	771	16%	3,057	16%
Total Member Rounds	771		3,057	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	76	2%	338	2%
Rounds of Golf- Other Comp	65	1%	187	1%
Total Comp Rounds	141		525	
Rounds of golf - GolfNow/EZ Links	271	6%	1,162	6%
TOTAL ROUNDS OF GOLF	4,895	100%	18,945	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
720	2,422	(69)	91
836	2,946	47	350
1,532	5,785	155	712
788	2,605	(246)	(445)
-	0	0	0
-	0	0	0
41	(190)	(10)	(75)
3,835	13,568	(123)	633
1,012	3,196	(241)	(139)
1,012	3,196	(241)	(139)
76	394	0	(56)
163	351	(98)	(164)
239	745	(98)	(220)
313	1,147	(42)	15
5,399	18,656	(504)	289

<u>Revenues</u>	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$29,559	18%	\$102,430	18%
Rounds of Golf- CDD Resident	\$33,296	20%	\$109,513	19%
Rounds of Golf - Public	\$77,460	47%	\$265,654	47%
Rounds of Golf - Golf Now / EZ Links	\$27,467	17%	\$94,995	17%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,744)	-1%	(\$7,447)	-1%
TOTAL GREENS FEE REVENUE	\$166,038	100%	\$565,145	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$31,737	\$97,592	(\$2,178)	\$4,838
\$32,155	\$97,996	\$1,141	\$11,517
\$67,941	\$221,108	\$9,519	\$44,546
\$31,395	\$97,331	(\$3,928)	(\$2,336)
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$1,090)	(\$5,555)	(\$654)	(\$1,892)
\$162,138	\$508,472	\$3,900	\$56,673

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date	
<u>Average \$ per round of Golf</u>				
Rounds of Golf- Associate Member	\$45.41		\$40.76	
Rounds of Golf- CDD Resident	\$37.71		\$33.23	
Rounds of Golf - Public	\$45.92		\$40.89	
Rounds of Golf - Golf Now / EZ Links	\$50.68		\$43.98	
Rounds of Golf- Tournaments	#DIV/0!		#DIV/0!	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$34.20		\$28.10	
TOTAL - Average \$ per round of Golf	\$44.73		\$39.80	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$44.08	\$40.29	\$1.33	\$0.47
\$38.46	\$33.26	(\$0.76)	(\$0.04)
\$44.35	\$38.22	\$1.57	\$2.67
\$39.84	\$37.36	\$10.84	\$6.62
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$26.59	\$29.24	\$7.61	(\$1.13)
\$42.28	\$37.48	\$2.45	\$2.32

	Monthly	Year to Date
Membership Revenue	\$24,158	\$89,096
Average \$ per round of Golf	\$31.33	\$29.14

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$21,363	\$82,591	\$2,795	\$6,505
\$21.11	\$25.84	\$10.22	\$3.30

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	Project Complete
Bulkheads	\$375,000	\$344,142	\$719,142	\$719,142	\$0	\$719,142	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
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	\$9,730	\$30,270	\$9,730	Req 51, 72
Driving Range Tee	\$20,000		\$20,000		\$20,000	\$0	
Golf Course Lake - Banks	\$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	\$53,573	\$182,285	\$26,573	Req 52, 60-64, 66,70, 74, 75, 77, 84
Woodside Park Restrooms	\$25,000		\$25,000		\$25,000	\$0	
Dog Park	\$55,000		\$55,000	\$45,787	\$9,213	\$45,787	Req 43, 46, 47, 58, 59, 65, 67, 68, 78, 80, 81, 82, 83
Woodside Park Playground	\$45,000	\$63,918	\$108,918	\$108,918	\$0	\$108,918	Req 14, Req 26, Req 31, Req 36, Req 39-40, Req 49 and 50, Req 54 and 55, Req 56, 57, 72, 76, 79, 85, 86
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	-\$139,587	\$41,103		\$41,103	\$0	
	\$6,022,585	\$0	\$6,022,585	\$3,838,280	\$2,184,305	\$1,397,840	

<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
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
Dog Park Supplies	\$10,669	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
Mulch	\$2,026	Space Coat Landscaping	76
Supplies	\$35	Lowe's	78
Ground Cover	\$590	SiteOne	79
Icons/Banners	\$851	Duda/Allegra	80-83
Playground/Park Irrigaton	\$14,040	PIS	85 and 86
	<u>\$169,921</u>		

Since April \$150K auth from Board Spent (Req 43 forward)	\$54,579
Since April \$150K auth from Board Projected (Req 43 forward)	\$91,449
Difference	-\$58,551

Current Expenses (Through Req 86)	\$169,921
Minus Sidewalks	
Golf Cart Path	\$9,000 Ken Anson 13
Concrete Path and Pads for Benches	\$20,345 D. Bell 25
Sidewalk Replacement - Murrel Rd.	\$7,718 D. Bell 48
Expenses Minus Sidewalks	\$132,858