



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**February 28, 2022**



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**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 February 28, 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>
<b>Assets</b>						
Operating Account	\$581,418	\$565,122	---	---	\$958,186	\$2,104,726
Accounts Receivable	---	---	---	---	\$300	\$300
Due From Golf Course	\$83,381	---	---	---	---	\$83,381
Due From General Fund	---	---	\$30,480	---	---	\$30,480
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	---	\$74,931	---	---	\$41,096	\$116,027
Inventory - Pro Shop	---	---	---	---	\$40,289	\$40,289
Inventory - Hook and Eagle	---	---	---	---	\$24,912	\$24,912
<b>Investments:</b>						
State Board	---	\$121,722	---	---	---	\$121,722
Benefit Assessment- Series 2012	---	---	---	---	\$4,118	\$4,118
Reserve - Series 2012	---	---	---	---	\$280,132	\$280,132
Bond Service- Series 2012	---	---	---	---	\$14	\$14
Bond Service- Series 2006	---	---	\$2,316,632	---	---	\$2,316,632
Reserve- Series 2020	---	---	\$234,609	---	---	\$234,609
Temporary Interest Series 2020	---	---	\$180,639	---	---	\$180,639
Project- Series 2020	---	---	---	\$4,784,750	---	\$4,784,750
Improvements (Net of Depreciation)	---	---	---	---	\$1,089,032	\$1,089,032
Prepaid Expenses- Operations	\$10,448	---	---	---	\$106,403	\$116,851
<b>Total Assets</b>	<b>\$675,457</b>	<b>\$761,775</b>	<b>\$2,762,360</b>	<b>\$4,784,750</b>	<b>\$2,571,705</b>	<b>\$11,556,047</b>
<b>Liabilities</b>						
Accounts Payable	\$10,412	\$730	---	---	\$21,424	\$32,565
Accrued Expenses	---	---	---	---	\$106	\$106
Deferred Revenue- Season Advance	---	---	---	---	\$119,902	\$119,902
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$10,635	\$10,635
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$274,882	\$274,882
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	\$30,480	\$209	---	---	\$83,381	\$114,071
Accrued Interest Payable	---	---	---	---	\$56,112	\$56,112
Accrued Principal Payable	---	---	---	---	\$176,083	\$176,083
Sales Tax Payable	---	---	---	---	\$29,352	\$29,352
Event Deposits	---	---	---	---	(\$3,954)	(\$3,954)
Due to Golf Course	---	---	\$22,922	\$41,096	---	\$64,018
Due to Capital Reserve	---	---	---	\$74,931	---	\$74,931
Accrued Payroll Payable	\$15,087	---	---	---	\$40,209	\$55,296
Bonds Payable - Series 2012	---	---	---	---	\$2,470,000	\$2,470,000
Bond Discount	---	---	---	---	(\$13,414)	(\$13,414)
Deferred Loss	---	---	---	---	(\$130,973)	(\$130,973)
<b>Fund Equity</b>						
Net Assets	---	---	---	---	(\$563,856)	(\$563,856)
<b>Fund Balances</b>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$10,448	---	---	---	---	\$10,448
Unassigned	\$433,030	---	---	---	---	\$433,030
Assigned- Capital Reserve Fund	---	\$760,835	---	---	---	\$760,835
Restricted for Capital Projects	---	---	---	\$4,668,723	---	\$4,668,723
Restricted for Debt Service	---	---	\$2,739,438	---	---	\$2,739,438
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$675,457</b>	<b>\$761,775</b>	<b>\$2,762,360</b>	<b>\$4,784,750</b>	<b>\$2,571,705</b>	<b>\$11,556,047</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending February 28, 2022

	Adopted Budget	Prorated Budget 2/28/22	Actual 2/28/22	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$746,693	\$746,693	\$0
Golf Course Administrative Services	\$56,280	\$23,450	\$23,450	\$0
Donations for Park Material	\$0	\$0	\$3,650	\$3,650
Interest Income	\$100	\$42	\$55	\$13
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$770,185</b>	<b>\$773,848</b>	<b>\$3,663</b>

*Administrative Expenditures*

Supervisors Fees	\$30,496	\$12,707	\$9,875	\$2,832
Engineering Fees	\$5,000	\$2,083	\$0	\$2,083
Attorney's Fees	\$5,000	\$2,083	\$6,168	(\$4,084)
Dissemination	\$1,000	\$417	\$417	\$0
Trustee Fees	\$5,600	\$2,333	\$0	\$2,333
Annual Audit	\$6,500	\$2,708	\$0	\$2,708
Collection Agent	\$2,500	\$1,042	\$1,042	\$0
Management Fees	\$103,454	\$43,106	\$43,106	(\$0)
Postage	\$1,500	\$625	\$963	(\$338)
Printing & Binding	\$2,500	\$1,042	\$328	\$714
Insurance- Liability	\$8,040	\$3,350	\$2,915	\$435
Legal Advertising	\$1,500	\$625	\$623	\$2
Other Current Charges	\$1,500	\$625	\$130	\$495
Office Supplies	\$1,500	\$625	\$30	\$595
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,250	\$1,771	\$1,771	(\$0)
<b>Total Administrative</b>	<b>\$180,515</b>	<b>\$75,317</b>	<b>\$67,541</b>	<b>\$7,775</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending February 28, 2022

	Adopted Budget	Prorated Budget 2/28/22	Actual 2/28/22	Variance
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Operating Expenditures

Salaries	\$147,487	\$61,453	\$63,245	(\$1,792)
Administration Fee	\$1,388	\$578	\$464	\$114
FICA Expense	\$11,283	\$4,701	\$4,509	\$192
Health Insurance	\$17,410	\$7,254	\$6,706	\$548
Workers Compensation	\$2,891	\$1,205	\$1,074	\$131
Unemployment	\$842	\$351	\$658	(\$307)
Other Contractual	\$7,500	\$3,125	\$5,535	(\$2,410)
Marketing- Lifestyle/Amenities	\$18,000	\$7,500	\$7,019	\$481
Training	\$500	\$208	\$0	\$208
Uniforms	\$500	\$208	\$0	\$208
<b>Total Operating</b>	<b>\$207,801</b>	<b>\$86,584</b>	<b>\$89,210</b>	<b>(\$2,626)</b>

Maintenance Expenditures

Canal Maintenance	\$14,000	\$5,833	\$0	\$5,833
Lake Bank Restoration	\$30,000	\$24,000	\$24,000	\$0
Environmental Services	\$20,000	\$8,333	\$0	\$8,333
Water Management System	\$99,000	\$41,250	\$46,888	(\$5,638)
Midge Control	\$15,000	\$6,250	\$0	\$6,250
Contingencies	\$2,000	\$833	\$1,200	(\$367)
Fire Line Maintenance	\$2,000	\$2,000	\$2,000	\$0
Basin Repair	\$3,000	\$1,250	\$0	\$1,250
<b>Total Maintenance</b>	<b>\$185,000</b>	<b>\$89,750</b>	<b>\$74,088</b>	<b>\$15,662</b>

# Viera East

## Community Development District

General Fund  
Statement of Revenues & Expenditures  
For Period Ending February 28, 2022

	Adopted Budget	Prorated Budget 2/28/22	Actual 2/28/22	Variance
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Grounds Maintenance Expenditures

Salaries	\$166,108	\$69,212	\$55,535	\$13,677
Administrative Fees	\$3,446	\$1,436	\$928	\$508
FICA	\$12,707	\$5,295	\$4,060	\$1,235
Health Insurance	\$28,182	\$11,743	\$7,528	\$4,215
Workers Compensation	\$3,256	\$1,357	\$945	\$412
Unemployment	\$2,506	\$1,044	\$658	\$386
Telephone	\$6,250	\$2,604	\$2,813	(\$209)
Utilities	\$7,200	\$3,000	\$3,240	(\$240)
Property Appraiser	\$1,990	\$829	\$1,989	(\$1,159)
Insurance- Property	\$2,197	\$915	\$1,098	(\$182)
Repairs	\$15,000	\$6,250	\$8,067	(\$1,817)
Fuel	\$10,000	\$4,167	\$6,918	(\$2,751)
Park Maintenance	\$7,500	\$3,125	\$2,028	\$1,097
Sidewalk Repair	\$10,000	\$4,167	\$0	\$4,167
Chemicals	\$4,000	\$1,667	\$1,122	\$544
Contingencies	\$4,000	\$1,667	\$1,726	(\$59)
Refuse	\$6,000	\$2,500	\$1,920	\$580
Office Supplies	\$750	\$313	\$0	\$313
Uniforms	\$3,000	\$1,250	\$1,244	\$6
Fire Alarm System	\$7,500	\$3,125	\$2,558	\$567
Rain Bird Pump System	\$27,576	\$11,490	\$11,722	(\$232)
Park Materials	\$0	\$0	\$1,748	(\$1,748)

<b>Total Grounds Maintenance</b>	<b>\$329,168</b>	<b>\$137,153</b>	<b>\$117,845</b>	<b>\$19,309</b>
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<b>Total Expenditures</b>	<b>\$902,484</b>	<b>\$388,804</b>	<b>\$348,684</b>	<b>\$40,120</b>
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<b>Operating Income (Loss)</b>	<b>(\$37,948)</b>	<b>\$381,381</b>	<b>\$425,164</b>	<b>\$43,783</b>
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Non Operating Revenues/(Expenditures)

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>
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<b>Excess Revenue/(Expenditures)</b>	<b>(\$42,948)</b>	<b>\$381,381</b>	<b>\$425,164</b>	<b>\$43,783</b>
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<b>Beginning Fund Balance</b>	<b>\$42,948</b>	<b>\$194,315</b>		
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<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$619,479</b>		
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# Viera East

## Community Development District

Capital Reserve Fund  
Statement of Revenues & Expenditures  
For Period Ending February 28, 2022

	Adopted Budget	Prorated Budget 2/28/22	Actual 2/28/22	Variance
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Revenues

Interest Income	\$1,000	\$417	\$63	(\$354)
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>\$417</b>	<b>\$450,063</b>	<b>\$449,646</b>
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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

<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>Excess Revenues/(Expenditures)</b>	<b>(\$112,306)</b>		<b>\$450,063</b>	
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<b>Beginning Fund Balance</b>	<b>\$315,696</b>		<b>\$310,773</b>	
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<b>Ending Fund Balance</b>	<b>\$203,390</b>		<b>\$760,835</b>	
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**Viera East**  
**Community Development District**

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending February 28, 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 February 28, 2022

	Adopted Budget	Prorated Budget 2/28/22	Actual 2/28/22	Variance
<b>Revenues</b>				
Special Assessments	\$2,089,942	\$1,930,994	\$1,930,994	\$0
Interest Income	\$100	\$42	\$12	(\$30)
<b>Total Revenues</b>	<b>\$2,090,042</b>	<b>\$1,931,035</b>	<b>\$1,931,006</b>	<b>(\$30)</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>\$1,865,887</b>	
<b>Beginning Fund Balance</b>	<b>\$458,327</b>		<b>\$458,303</b>	
<b>Ending Fund Balance</b>	<b>\$153,131</b>		<b>\$2,324,190</b>	

# Viera East

## Community Development District

Debt Service Fund Series 2020  
Statement of Revenues & Expenditures  
For Period Ending February 28, 2022

	Adopted Budget	Prorated Budget 2/28/22	Actual 2/28/22	Variance
<u>Revenues</u>				
Interest Income	\$500	\$208	\$9	(\$199)
<b>Total Revenues</b>	<b>\$500</b>	<b>\$208</b>	<b>\$9</b>	<b>(\$199)</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>(\$90,298)</b>	
<b>Beginning Fund Balance</b>	<b>\$270,953</b>		<b>\$505,547</b>	
<b>Ending Fund Balance</b>	<b>\$90,838</b>		<b>\$415,249</b>	

# Viera East

## Community Development District

Capital Projects Fund Series 2020  
Statement of Revenues & Expenditures  
For Period Ending February 28, 2022

	Actual 2/28/22
<u>Revenues</u>	
Interest Income	\$101
<b>Total Revenues</b>	<b>\$101</b>
<u>Expenditures</u>	
Capital Outlay	\$113,400
Cost of Issuance	\$0
<b>Total Expenditures</b>	<b>\$113,400</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$113,299)</b>
<b>Beginning Fund Balance</b>	<b>\$4,782,022</b>
<b>Ending Fund Balance</b>	<b>\$4,668,723</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending February 28, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,526	3,997	529	18,565	14,766	3,799
Member Rounds	10,000	870	1,134	(264)	3,963	4,189	(226)
Comp Rounds	3,000	142	340	(198)	1,075	1,257	(182)
EZ Links	3,000	0	340	(340)	-	1,190	(1,190)
GolfNow	2,000	246	227	19	1,096	838	258
Total Memberships	60	9	-	9	37	60	(23)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$46	\$41	\$5	\$43	\$44	(\$1)
<i>Revenues</i>							
Greens Fees	\$1,426,357	\$207,689	\$163,318	\$44,371	\$789,236	\$644,000	\$145,235
Gift Cards- Sales	\$25,000	\$706	\$2,863	(\$2,157)	\$4,970	\$11,288	(\$6,318)
Gift Cards- Usage	(\$25,000)	(\$2,218)	(\$2,863)	\$645	(\$8,589)	(\$11,288)	\$2,699
Season Advance/Trail Fees	\$210,000	\$26,317	\$24,045	\$2,272	\$115,415	\$94,815	\$20,600
Associate Memberships	\$42,000	\$3,792	\$4,809	(\$1,017)	\$16,232	\$18,963	(\$2,731)
Driving Range	\$80,000	\$9,971	\$9,160	\$811	\$42,763	\$36,120	\$6,643
Golf Lessons	\$2,100	\$175	\$240	(\$65)	\$875	\$948	(\$73)
Merchandise Sales	\$115,000	\$10,009	\$13,168	(\$3,159)	\$48,235	\$51,923	(\$3,687)
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,519	\$0	\$7,597	\$7,597	\$0
Miscellaneous Income	\$15,000	\$1,201	\$1,250	(\$48)	\$8,129	\$6,248	\$1,882
<b>Total Revenues</b>	<b>\$1,908,696</b>	<b>\$259,160</b>	<b>\$217,509</b>	<b>\$41,651</b>	<b>\$1,024,862</b>	<b>\$860,613</b>	<b>\$164,249</b>
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,281	\$1,250	(\$32)	\$6,131	\$6,248	\$116
Telephone	\$2,500	\$106	\$208	\$102	\$530	\$1,041	\$511
Postage	\$2,000	\$0	\$167	\$167	\$0	\$833	\$833
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$417	\$417
Utilities	\$15,900	\$203	\$1,324	\$1,121	\$1,947	\$6,622	\$4,675
Repairs & Maintenance	\$8,000	\$2,910	\$666	(\$2,243)	\$11,939	\$3,332	(\$8,607)
Marketing- Golf Marketing	\$39,000	\$1,329	\$3,249	\$1,920	\$8,984	\$16,244	\$7,260
Bank Charges	\$35,000	\$5,709	\$2,916	(\$2,794)	\$23,659	\$14,578	(\$9,081)
Office Supplies	\$4,000	\$230	\$333	\$104	\$1,572	\$1,666	\$94
Operating Supplies	\$5,000	\$179	\$417	\$238	\$1,450	\$2,083	\$632
Dues, Licenses & Subscriptions	\$8,000	\$7,140	\$666	(\$6,474)	\$7,558	\$3,332	(\$4,226)
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$208	\$208
Training, Education & Employee Relations	\$3,000	\$0	\$250	\$250	\$397	\$1,250	\$852
Contractual Security	\$3,000	\$0	\$250	\$250	\$419	\$1,250	\$831
IT Services	\$3,000	\$0	\$250	\$250	\$2,615	\$1,250	(\$1,366)
<b>Total Golf Course Expenditures</b>	<b>\$144,900</b>	<b>\$19,087</b>	<b>\$12,070</b>	<b>(\$7,017)</b>	<b>\$67,201</b>	<b>\$60,351</b>	<b>(\$6,851)</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending February 28, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$239,595	\$17,980	\$19,965	\$1,986	\$88,131	\$99,827	\$11,696
Administrative Fee	\$19,039	\$1,334	\$1,587	\$252	\$6,786	\$7,933	\$1,147
FICA Expense	\$18,329	\$1,363	\$1,527	\$164	\$6,678	\$7,637	\$959
Health Insurance	\$739	\$689	\$62	(\$628)	\$3,101	\$308	(\$2,793)
Workers Compensation	\$4,696	\$284	\$391	\$107	\$1,497	\$1,957	\$460
Unemployment	\$12,835	\$642	\$1,070	\$428	\$2,303	\$5,348	\$3,044
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,574	\$917	(\$657)
Utilities	\$22,500	\$3,212	\$1,875	(\$1,337)	\$8,641	\$9,375	\$734
Repairs	\$250	\$0	\$21	\$21	\$50	\$104	\$54
Pest Control	\$1,200	\$95	\$100	\$5	\$506	\$500	(\$6)
Supplies	\$10,000	\$910	\$833	(\$76)	\$6,391	\$4,167	(\$2,224)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$625	\$625
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$150	\$833	\$683
Fuel	\$500	\$0	\$42	\$42	\$0	\$208	\$208
Cart Lease	\$87,763	\$7,333	\$7,314	(\$19)	\$35,845	\$36,568	\$723
Cart Maintenance	\$4,000	\$0	\$333	\$333	\$1,181	\$1,667	\$486
Driving Range	\$10,000	\$250	\$833	\$583	\$4,630	\$4,167	(\$463)
<b>Total Golf Operation Expenditures</b>	<b>\$437,146</b>	<b>\$34,092</b>	<b>\$36,428</b>	<b>\$2,336</b>	<b>\$167,463</b>	<b>\$182,139</b>	<b>\$14,676</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$9,910	\$6,417	(\$3,494)	\$33,121	\$32,083	(\$1,038)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$9,910</b>	<b>\$6,417</b>	<b>(\$3,494)</b>	<b>\$33,121</b>	<b>\$32,083</b>	<b>(\$1,038)</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending February 28, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$420,047	\$31,197	\$35,004	\$3,807	\$181,289	\$175,020	(\$6,270)
Administrative Fees	\$9,595	\$603	\$800	\$197	\$3,364	\$3,998	\$634
FICA Expense	\$32,134	\$2,324	\$2,678	\$354	\$13,560	\$13,389	(\$171)
Employee Insurance	\$43,225	\$2,877	\$3,602	\$725	\$14,820	\$18,010	\$3,190
Workers Compensation	\$9,341	\$493	\$778	\$286	\$3,082	\$3,892	\$810
Unemployment	\$7,165	\$824	\$597	(\$227)	\$2,724	\$2,985	\$261
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$1,667	\$1,667
Utilities/Water	\$26,200	\$2,526	\$2,183	(\$343)	\$9,820	\$10,917	\$1,097
Repairs	\$48,000	\$4,577	\$4,000	(\$577)	\$15,578	\$20,000	\$4,422
Fuel & Oil	\$40,000	\$2,577	\$3,333	\$757	\$14,409	\$16,667	\$2,258
Pest Control	\$1,000	\$99	\$83	(\$15)	\$503	\$417	(\$87)
Irrigation/Drainage	\$30,000	\$1,908	\$2,500	\$592	\$5,684	\$12,500	\$6,816
Sand and Topsoil	\$26,500	\$1,444	\$2,208	\$765	\$6,811	\$11,042	\$4,230
Flower/Mulch	\$7,000	\$497	\$583	\$87	\$4,448	\$2,917	(\$1,531)
Fertilizer	\$139,000	\$13,609	\$11,583	(\$2,026)	\$74,031	\$57,917	(\$16,114)
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$0	\$6,875	\$6,875
Trash Removal	\$2,000	\$207	\$167	(\$40)	\$1,070	\$833	(\$237)
Contingency	\$6,000	\$45	\$500	\$455	\$3,995	\$3,995	\$0
First Aid	\$800	\$141	\$67	(\$74)	\$291	\$333	\$42
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$417	\$417
Operating Supplies	\$15,000	\$377	\$1,250	\$873	\$7,154	\$6,250	(\$904)
Training	\$1,000	\$78	\$83	\$6	\$1,008	\$417	(\$592)
Janitorial Supplies	\$1,000	\$10	\$83	\$73	\$40	\$417	\$376
Janitorial Services	\$20,000	\$950	\$1,667	\$717	\$4,722	\$8,333	\$3,612
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$1,663	\$417	(\$1,247)
Uniforms	\$8,500	\$620	\$708	\$88	\$4,395	\$3,542	(\$853)
Equipment Rental	\$2,000	\$31	\$167	\$136	\$167	\$833	\$667
Equipment Lease	\$177,975	\$11,517	\$14,831	\$3,315	\$60,574	\$74,156	\$13,582
Small Tools	\$500	\$0	\$42	\$42	\$0	\$208	\$208
<b>Total Golf Course Maintenance</b>	<b>\$1,096,482</b>	<b>\$79,527</b>	<b>\$91,374</b>	<b>\$11,846</b>	<b>\$435,204</b>	<b>\$458,363</b>	<b>\$23,159</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending February 28, 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	\$625	\$625
Engineering	\$0	\$0	\$0	\$0	\$210	\$0	(\$210)
Arbitrage	\$600	\$0	\$50	\$50	\$0	\$250	\$250
Dissemination	\$1,000	\$83	\$83	\$0	\$417	\$417	\$0
Trustee Fees	\$4,100	\$0	\$342	\$342	\$0	\$1,708	\$1,708
Annual Audit	\$1,500	\$0	\$125	\$125	\$0	\$625	\$625
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$23,450	\$23,450	\$0
Insurance	\$85,019	\$7,531	\$7,085	(\$446)	\$37,656	\$35,425	(\$2,232)
Property Taxes	\$10,000	\$740	\$833	\$93	\$7,672	\$4,167	(\$3,506)
<b>Total Administrative Expenditures</b>	<b>\$159,999</b>	<b>\$13,045</b>	<b>\$13,333</b>	<b>\$288</b>	<b>\$69,405</b>	<b>\$66,666</b>	<b>(\$2,739)</b>
<b>Total Revenues</b>	<b>\$1,908,696</b>	<b>\$259,160</b>	<b>\$217,509</b>	<b>\$41,651</b>	<b>\$1,024,862</b>	<b>\$860,613</b>	<b>\$164,249</b>
<b>Total Expenditures</b>	<b>\$1,915,527</b>	<b>\$155,662</b>	<b>\$159,621</b>	<b>\$3,960</b>	<b>\$772,395</b>	<b>\$799,602</b>	<b>\$27,208</b>
<b>Operating Income (Loss)</b>	<b>(\$6,831)</b>	<b>\$103,499</b>	<b>\$57,887</b>	<b>\$45,611</b>	<b>\$252,467</b>	<b>\$61,011</b>	<b>\$191,457</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	\$1	\$233,441	\$233,438	\$3
Interest Income	\$1,000	\$1	\$83	(\$82)	\$6	\$417	(\$411)
Reserve Funding- Transfer Out (Capital Reserve)	(\$6,694)	\$0	(\$558)	(\$558)	\$0	(\$2,789)	\$2,789
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	(\$58,510)	(\$58,510)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$176,083)	(\$177,083)	\$1,000
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$6,831</b>	<b>(\$429)</b>	<b>(\$906)</b>	<b>(\$639)</b>	<b>(\$450,847)</b>	<b>(\$4,529)</b>	<b>(\$446,318)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$103,069</b>	<b>\$56,981</b>	<b>\$44,972</b>	<b>(\$198,380)</b>	<b>\$56,482</b>	<b>(\$254,862)</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>(\$328,497)</b>	<b>----</b>	<b>----</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>(\$526,877)</b>	<b>----</b>	<b>----</b>

# Viera East

## Community Development District

Restaurant- Hook & Eagle  
Statement of Revenues & Expenditures  
For Period Ending February 28, 2022

	Adopted Budget	Prorated Budget 2/28/22	Actual 2/28/22	Variance
<i>Revenues</i>				
Food Sales	\$9,200	\$3,833	\$76,576	\$72,743
Wine Sales	\$400	\$167	\$4,057	\$3,891
Beer Sales	\$6,400	\$2,667	\$51,382	\$48,715
Beverage Sales	\$1,600	\$667	\$12,657	\$11,990
Liquor Sales	\$2,400	\$1,000	\$27,609	\$26,609
Gift Card Sales	\$0	\$0	\$6,423	\$6,423
Gift Cards Usage	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$20,000</b>	<b>\$8,333</b>	<b>\$178,705</b>	<b>\$170,371</b>
<i>Restaurant Expenditures</i>				
Restaurant Manager Contract	\$0	\$0	\$27,083	(\$27,083)
Salaries	\$0	\$0	\$61,303	(\$61,303)
Administrative Fee	\$0	\$0	\$2,495	(\$2,495)
FICA Expense	\$0	\$0	\$6,063	(\$6,063)
Health Insurance	\$0	\$0	\$3,567	(\$3,567)
Workers Compensation	\$0	\$0	\$956	(\$956)
Unemployment	\$0	\$0	\$2,707	(\$2,707)
Telephone	\$0	\$0	\$1,332	(\$1,332)
Utilities	\$0	\$0	\$3,899	(\$3,899)
Pest Control	\$1,200	\$500	\$502	(\$2)
Equipment Lease	\$1,100	\$458	\$503	(\$44)
Repairs	\$0	\$0	\$2,773	(\$2,773)
Kitchen Equipment/Supplies	\$0	\$0	\$1,307	(\$1,307)
Paper & Plastic Supplies	\$0	\$0	\$3,566	(\$3,566)
Operating Supplies	\$0	\$0	\$16,751	(\$16,751)
Food Cost	\$0	\$0	\$30,944	(\$30,944)
Snack Cost	\$0	\$0	\$2,004	(\$2,004)
Beer Cost	\$0	\$0	\$21,496	(\$21,496)
Beverage Cost	\$0	\$0	\$7,364	(\$7,364)
Wine Cost	\$0	\$0	\$1,706	(\$1,706)
Liquor Cost	\$0	\$0	\$9,447	(\$9,447)
First Aid	\$0	\$0	\$188	(\$188)
Entertainment	\$0	\$0	\$2,500	(\$2,500)
Delivery/Gas	\$0	\$0	\$825	(\$825)
Uniforms	\$0	\$0	\$474	(\$474)
Dues & License	\$0	\$0	\$3,931	(\$3,931)
<b>Total Restaurant Expenditures</b>	<b>\$2,300</b>	<b>\$958</b>	<b>\$215,684</b>	<b>(\$214,725)</b>
<b>Operating Income (Loss)</b>	<b>\$17,700</b>	<b>\$7,375</b>	<b>(\$36,979)</b>	<b>(\$44,354)</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>\$7,375</b>	<b>(\$36,979)</b>	<b>(\$44,354)</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$0</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>(\$36,979)</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	\$10,364	\$16,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$746,693
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,450
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	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
<b>Total Revenues</b>	<b>\$5,992</b>	<b>\$237,467</b>	<b>\$493,391</b>	<b>\$16,255</b>	<b>\$20,743</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$773,848</b>
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,343	\$2,247	\$2,473	\$1,341	\$2,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,875
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	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
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	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,042
Management Fees	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,106
Postage	\$3	\$25	\$790	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$963
Printing & Binding	\$32	\$83	\$99	\$111	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$328
Insurance- Liability	\$583	\$583	\$583	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,915
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	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,771
<b>Total Administrative</b>	<b>\$11,485</b>	<b>\$15,528</b>	<b>\$16,747</b>	<b>\$11,457</b>	<b>\$12,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,541</b>
<i>Operating Expenditures</i>													
Salaries	\$13,286	\$12,015	\$13,478	\$12,571	\$11,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,245
Administration Fee	\$100	\$91	\$99	\$88	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$464
FICA Expense	\$914	\$805	\$915	\$993	\$882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,509
Health Insurance	\$804	\$812	\$1,653	\$1,718	\$1,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,706
Workers Compensation	\$239	\$216	\$243	\$188	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,074
Unemployment	\$0	\$0	\$86	\$483	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$658
Other Contractual	\$1,008	\$857	\$933	\$1,369	\$1,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,535
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
<b>Total Operating</b>	<b>\$18,751</b>	<b>\$15,579</b>	<b>\$18,844</b>	<b>\$19,810</b>	<b>\$16,226</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89,210</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	\$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	\$9,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,888
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
<b>Total Maintenance</b>	<b>\$10,368</b>	<b>\$10,218</b>	<b>\$9,768</b>	<b>\$34,543</b>	<b>\$9,193</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$74,088</b>
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,209	\$10,821	\$12,528	\$9,815	\$10,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,535
Administrative Fees	\$200	\$182	\$163	\$212	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$928
FICA	\$894	\$792	\$922	\$710	\$742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,060
Health Insurance	\$1,079	\$1,630	\$1,376	\$1,721	\$1,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,528
Workers Compensation	\$220	\$195	\$215	\$155	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$945
Unemployment	\$0	\$0	\$172	\$178	\$307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$658
Telephone	\$557	\$611	\$555	\$545	\$545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,813
Utilities	\$904	\$830	\$684	\$410	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,240
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance- Property	\$220	\$220	\$220	\$220	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,098
Repairs	\$1,095	\$5,140	\$454	\$47	\$1,332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,067
Fuel	\$2,254	\$450	\$1,330	\$1,497	\$1,387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,918
Park Maintenance	\$0	\$0	\$146	\$468	\$1,414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,028
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	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,920
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$215	\$161	\$350	\$259	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,244
Fire Alarm System	\$512	\$512	\$512	\$512	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,558
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,722
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>\$25,045</b>	<b>\$20,454</b>	<b>\$22,122</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$117,845</b>
<b>Total Expenditures</b>	<b>\$63,499</b>	<b>\$68,652</b>	<b>\$70,403</b>	<b>\$86,263</b>	<b>\$59,866</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$348,684</b>
<b>Operating Income (Loss)</b>	<b>(\$57,507)</b>	<b>\$168,815</b>	<b>\$422,987</b>	<b>(\$70,008)</b>	<b>(\$39,123)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$425,164</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>(\$57,507)</b>	<b>\$168,815</b>	<b>\$422,987</b>	<b>(\$70,008)</b>	<b>(\$39,123)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$425,164</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	3,732	4,526	0	0	0	0	0	0	0	18,565
Member Rounds	701	814	784	794	870	0	0	0	0	0	0	0	3,963
Comp Rounds	214	329	156	234	142	0	0	0	0	0	0	0	1,075
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	308	71	293	178	246	0	0	0	0	0	0	0	1,096
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$40	\$40	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
<b>Revenues:</b>													
Greens Fees	\$129,023	\$129,054	\$153,395	\$170,075	\$207,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$789,236
Gift Cards - Sales	\$349	\$397	\$3,300	\$219	\$706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,970
Gift Cards - Usage	(\$1,925)	(\$281)	(\$1,538)	(\$2,627)	(\$2,218)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,589)
Season Advance/Trail Fees	\$20,573	\$22,472	\$21,895	\$24,159	\$26,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,415
Associate Memberships	\$1,738	\$2,565	\$3,555	\$4,582	\$3,792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,232
Driving Range	\$7,266	\$7,328	\$10,607	\$7,590	\$9,971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,763
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$875
Merchandise Sales	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,235
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,597
Miscellaneous Income	\$1,319	\$1,030	\$1,266	\$3,313	\$1,201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,129
<b>Total Revenues</b>	<b>\$172,240</b>	<b>\$171,978</b>	<b>\$204,396</b>	<b>\$217,088</b>	<b>\$259,160</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,024,862</b>
<b>Golf Course Expenditures:</b>													
Other Contractual Services	\$1,246	\$1,763	\$609	\$1,232	\$1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,131
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$530
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	\$338	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,947
Repairs & Maintenance	\$2,527	\$2,610	\$1,886	\$2,006	\$2,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,939
Advertising	\$1,735	\$1,748	\$2,434	\$1,739	\$1,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,984
Bank Charges	\$2,979	\$4,423	\$4,390	\$6,157	\$5,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,659
Office Supplies	\$636	\$129	\$340	\$238	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,572
Operating Supplies	\$157	\$164	\$516	\$434	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,450
Dues, Licenses & Subscriptions	\$180	\$0	\$238	\$0	\$7,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,558
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
<b>Total Golf Course Expenditures</b>	<b>\$10,719</b>	<b>\$11,426</b>	<b>\$12,266</b>	<b>\$13,704</b>	<b>\$19,087</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,201</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	\$16,580	\$17,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,131
Administrative Fee	\$1,427	\$1,298	\$1,510	\$1,216	\$1,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,786
FICA Expense	\$1,475	\$1,231	\$1,352	\$1,256	\$1,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,678
Health Insurance	\$521	\$596	\$663	\$631	\$689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,101
Workers Compensation	\$350	\$293	\$308	\$262	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,497
Unemployment	\$401	\$266	\$403	\$591	\$642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,303
Golf Printing	\$0	\$0	\$0	\$1,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,574
Utilities	\$342	\$2,726	\$1,459	\$903	\$3,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,641
Repairs	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Pest Control	\$122	\$95	\$99	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$506
Supplies	\$508	\$1,371	\$1,697	\$1,906	\$910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,391
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	\$7,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,845
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	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,630
<b>Total Golf Operation Expenditures</b>	<b>\$33,170</b>	<b>\$34,233</b>	<b>\$33,420</b>	<b>\$32,547</b>	<b>\$34,092</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$167,463</b>
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,121
<b>Total Merchandise Sales</b>	<b>\$5,774</b>	<b>\$4,835</b>	<b>\$9,352</b>	<b>\$3,250</b>	<b>\$9,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,121</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Course Maintenance:</i>													
Salaries	\$38,081	\$36,410	\$40,894	\$34,707	\$31,197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181,289
Administrative Fees	\$701	\$674	\$743	\$644	\$603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,364
FICA Expense	\$2,851	\$2,732	\$3,065	\$2,588	\$2,324	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,560
Employee Insurance	\$2,315	\$2,739	\$2,978	\$3,912	\$2,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,820
Workers Compensation	\$685	\$654	\$703	\$548	\$493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,082
Unemployment	\$71	\$94	\$577	\$1,158	\$824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,724
Fire Alarm System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$1,886	\$1,987	\$1,957	\$1,464	\$2,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,820
Repairs	\$2,736	\$2,093	\$3,012	\$3,159	\$4,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,578
Fuel & Oil	\$4,791	\$1,084	\$2,917	\$3,039	\$2,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,409
Pest Control	\$112	\$99	\$95	\$99	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503
Irrigation/Drainage	\$1,231	\$581	\$926	\$1,039	\$1,908	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,684
Sand and Topsoil	\$990	\$1,031	\$489	\$2,858	\$1,444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,811
Flower/Mulch	\$497	\$973	\$1,508	\$973	\$497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,448
Fertilizer	\$32,201	\$4,395	\$11,196	\$12,630	\$13,609	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,031
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$207	\$414	\$0	\$243	\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,070
Contingency	\$3,950	\$0	\$0	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,995
First Aid	\$129	\$22	\$0	\$0	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$291
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$3,147	\$1,116	\$1,579	\$935	\$377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,154
Training	\$0	\$886	\$0	\$45	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,008
Janitorial Supplies	\$0	\$30	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Janitorial Services	\$922	\$950	\$950	\$950	\$950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,722
Soil & Water Testing	\$707	\$707	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,663
Uniforms	\$669	\$797	\$1,645	\$663	\$620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,395
Equipment Rental	\$34	\$33	\$34	\$34	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Equipment Lease	\$8,520	\$13,473	\$12,789	\$14,276	\$11,517	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,574
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>\$73,972</b>	<b>\$88,307</b>	<b>\$85,966</b>	<b>\$79,527</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$435,204</b>
<i>Administrative Expenditures:</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	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
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	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,450
Insurance	\$7,531	\$7,531	\$7,531	\$7,531	\$7,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,656
Property Taxes	\$0	\$870	\$740	\$5,322	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,672
<b>Total Administrative Expenditures</b>	<b>\$12,515</b>	<b>\$13,174</b>	<b>\$13,045</b>	<b>\$17,626</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>\$69,405</b>
<b>Total Revenues</b>	<b>\$172,240</b>	<b>\$171,978</b>	<b>\$204,396</b>	<b>\$217,088</b>	<b>\$259,160</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,024,862</b>
<b>Total Expenditures</b>	<b>\$169,608</b>	<b>\$137,640</b>	<b>\$156,391</b>	<b>\$153,094</b>	<b>\$155,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$772,395</b>
<b>Operating Income (Loss)</b>	<b>\$2,632</b>	<b>\$34,337</b>	<b>\$48,005</b>	<b>\$63,994</b>	<b>\$103,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$252,467</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	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$233,441
Interest Income	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6
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)	(\$11,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$58,510)
Principal Expense	(\$34,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$176,083)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$571</b>	<b>(\$429)</b>	<b>(\$450,130)</b>	<b>(\$429)</b>	<b>(\$429)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$450,847)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$3,203</b>	<b>\$33,908</b>	<b>(\$402,124)</b>	<b>\$63,565</b>	<b>\$103,069</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$198,380)</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	\$20,215	\$18,898	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,576
Wine Sales	\$466	\$835	\$780	\$1,100	\$876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,057
Beer Sales	\$8,602	\$8,427	\$11,356	\$9,879	\$13,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,382
Beverage Sales	\$1,752	\$2,322	\$2,933	\$2,492	\$3,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,657
Liquor Sales	\$2,248	\$3,991	\$6,126	\$6,571	\$8,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,609
Gift Card Sales	\$349	\$1,368	\$3,782	\$219	\$706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,423
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>\$40,476</b>	<b>\$45,428</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$178,705</b>
<b><i>Restaurant Expenditures:</i></b>													
Restaurant Manager Contract	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,083
Salaries	\$9,259	\$13,375	\$18,409	\$9,833	\$10,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,303
Administrative Fee	\$422	\$421	\$656	\$569	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,495
FICA Expense	\$801	\$1,176	\$1,736	\$1,200	\$1,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,063
Health Insurance	\$0	\$80	\$0	\$1,848	\$1,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,567
Workers Compensation	\$140	\$211	\$290	\$162	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$956
Unemployment	\$459	\$434	\$711	\$565	\$538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,707
Telephone	\$349	\$246	\$246	\$246	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,332
Utilities	\$713	\$547	\$963	\$186	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,899
Pest Control	\$122	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$502
Equipment Lease	\$101	\$100	\$101	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503
Repairs	\$1,776	\$570	\$0	\$0	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,773
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	\$473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,566
Operating Supplies	\$10,181	\$1,846	\$2,638	\$1,107	\$979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,751
Food Cost	\$2,158	\$6,474	\$8,355	\$7,324	\$6,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,944
Snack Cost	\$717	\$2,152	\$192	\$86	(\$1,143)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,004
Beer Cost	\$1,967	\$5,900	\$4,876	\$4,057	\$4,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,496
Beverage Cost	\$743	\$2,229	\$917	\$3,040	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,364
Wine Cost	\$190	\$570	\$304	\$720	(\$79)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,706
Liquor Cost	\$616	\$1,848	\$2,509	\$2,320	\$2,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,447
First Aid	\$171	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
Entertainment	\$300	\$0	\$800	\$750	\$650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
Delivery/Gas	\$0	\$0	\$37	\$0	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$825
Uniforms	\$0	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$474
Dues & License	\$455	\$599	\$959	\$49	\$1,869	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,931
<b>Total Restaurant Expenditures</b>	<b>\$38,961</b>	<b>\$45,543</b>	<b>\$50,895</b>	<b>\$40,703</b>	<b>\$39,582</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$215,684</b>
<b>Operating Income (Loss)</b>	<b>(\$15,109)</b>	<b>(\$16,824)</b>	<b>(\$10,665)</b>	<b>(\$226)</b>	<b>\$5,846</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$36,979)</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>(\$226)</b>	<b>\$5,846</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$36,979)</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	\$8,083	\$10,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,235
<b>Total Revenues</b>	<b>\$12,204</b>	<b>\$7,720</b>	<b>\$10,220</b>	<b>\$8,083</b>	<b>\$10,009</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,235</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,121
<b>Total Expenditures</b>	<b>\$5,774</b>	<b>\$4,835</b>	<b>\$9,352</b>	<b>\$3,250</b>	<b>\$9,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,121</b>
<b>Operating Income (Loss)</b>	<b>\$6,430</b>	<b>\$2,885</b>	<b>\$868</b>	<b>\$4,832</b>	<b>\$98</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,114</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
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:	\$280,132
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:	\$234,609
Bonds outstanding - 7/10/20	\$7,685,000
<b>Current Bonds Outstanding</b>	<b>\$7,685,000</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
1/11/22	\$ 44,584	\$ 10,364	\$ 26,801	\$ 7,419	\$ 44,584
2/9/22	\$ 69,052	\$ 16,052	\$ 41,511	\$ 11,490	\$ 69,052
	\$ 3,212,180	\$ 746,693	\$ 1,930,994	\$ 534,493	\$ 3,212,180

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,089,942	60.11%	\$ 1,930,994	\$ (1,900,514)	\$ 30,480
General Fund	\$ 808,157	23.25%	\$ 746,693	\$ (746,693)	\$ -
Recreation Fund	\$ 578,489	16.64%	\$ 534,493	\$ (523,003)	\$ 11,490
	\$ 3,476,588	100.00%	\$ 3,212,180	\$ (3,170,210)	\$ 41,970

<b>Percentage Collected</b>	<b>92.39%</b>
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**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund- Operations  
Prior Month/Year Comparison

	Actuals			Year to Date		
	2/28/21	2/28/22	Variance	2/28/21	2/28/22	Variance
<i>Revenues:</i>						
Greens Fees	\$161,835	\$ 207,689	\$ 45,854	\$ 672,118	\$ 789,236	\$ 117,118
Gift Cards - Sales	\$398	\$ 706	\$ 308	\$ 5,386	\$ 4,970	\$ (416)
Gift Cards - Usage	(\$1,817)	(\$2,218)	\$ (401)	\$ (8,946)	\$ (8,589)	\$ 357
Season Advance/Trail Fees	\$21,645	\$ 26,317	\$ 4,672	\$ 104,237	\$ 115,415	\$ 11,178
Associate Memberships	\$5,767	\$ 3,792	\$ (1,975)	\$ 25,359	\$ 16,232	\$ (9,127)
Driving Range	\$7,544	\$ 9,971	\$ 2,426	\$ 36,737	\$ 42,763	\$ 6,025
Golf Lessons	\$175	\$ 175	\$ -	\$ 875	\$ 875	\$ -
Merchandise Sales	\$9,199	\$ 10,009	\$ 810	\$ 47,306	\$ 48,235	\$ 929
Special Assessments - Operations	\$1,519	\$ 1,519	\$ -	\$ 7,597	\$ 7,597	\$ -
Miscellaneous Income	\$105	\$ 1,201	\$ 1,096	\$ 3,401	\$ 8,129	\$ 4,728
<b>Total Revenues</b>	<b>\$ 206,369</b>	<b>\$ 259,160</b>	<b>\$ 52,791</b>	<b>\$ 894,069</b>	<b>\$ 1,024,862</b>	<b>\$ 130,792</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 14,353	\$ 19,087	\$ (4,733)	\$52,831	\$ 67,201	\$ (14,370)
Golf Operations	\$ 30,372	\$ 34,092	\$ (3,720)	\$162,577	\$ 167,463	\$ (4,886)
Merchandise Sales	\$ 3,007	\$ 9,910	\$ (6,903)	\$29,579	\$ 33,121	\$ (3,542)
Golf Course Maintenance	\$ 58,497	\$ 79,527	\$ (21,030)	\$352,018	\$ 435,204	\$ (83,186)
Administrative	\$ 13,009	\$ 13,045	\$ (36)	\$64,180	\$ 69,405	\$ (5,226)
<b>Total Expenditures</b>	<b>\$ 119,239</b>	<b>\$ 155,662</b>	<b>\$ (36,423)</b>	<b>\$ 661,185</b>	<b>\$ 772,395</b>	<b>\$ (111,209)</b>
<b>Operating Income/(Loss)</b>	<b>\$ 87,131</b>	<b>\$ 103,499</b>	<b>\$ 16,368</b>	<b>\$ 232,884</b>	<b>\$ 252,467</b>	<b>\$ 19,583</b>



THE ROUNDS REPORT WILL BE  
PROVIDED UNDER SEPARATE  
COVER

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	\$2,373,840	\$57,360	Authorization 2021-1 Engineer Approved, Req 20-21, and req 24, Req 28, Req 38, Req 45, 87
Bunker Renovation & Liners	\$1,090,000	-\$351,200	\$738,800	\$730	\$738,070	\$730	Req 89
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 Project Complete
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	\$45,452	\$9,548	\$45,452	Req 43, 46, 47, 58, 59, 65, 67, 68, 78, 80, 81, 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, 88
Woodside Park Playground	\$45,000	\$64,612	\$109,612	\$109,612	\$0	\$109,612	
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	-\$140,281	\$40,409		\$40,409	\$0	
	<u>\$6,022,585</u>	<u>\$0</u>	<u>\$6,022,585</u>	<u>\$3,839,369</u>	<u>\$4,557,056</u>	<u>\$1,438,529</u>	

<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	\$516	Duda/Allegra	80-83
Playground/Park Irrigaton	\$14,040	PIS	85 and 86
Playground Sand	\$694		88
	<u>\$170,281</u>		

Since April \$150K auth from Board Spent (Req 43 forward)	\$54,579
Since April \$150K auth from Board Projected (Req 43 forward)	\$91,114
Difference	-\$58,886

Current Expenses (Through Req 88)	\$169,586
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	<b>\$132,523</b>