



**Viera East
Community Development
District**

Unaudited Financial Reporting

March 31, 2022



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Viera East
Community Development District
 Combined Balance Sheet
 March 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	\$569,167	\$518,648	---	---	\$1,025,951	\$2,113,766
Accounts Receivable	---	---	---	---	\$263	\$263
Due From Golf Course	\$46,023	---	---	---	---	\$46,023
Due From General Fund	---	---	\$43,967	---	---	\$43,967
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	---	\$120,675	---	---	\$42,079	\$162,754
Inventory - Pro Shop	---	---	---	---	\$39,403	\$39,403
Inventory - Hook and Eagle	---	---	---	---	\$21,712	\$21,712
Investments:						
State Board	---	\$121,722	---	---	---	\$121,722
Benefit Assessment- Series 2012	---	---	---	---	\$4,118	\$4,118
Reserve - Series 2012	---	---	---	---	\$280,133	\$280,133
Bond Service- Series 2012	---	---	---	---	\$14	\$14
Bond Service- Series 2006	---	---	\$2,316,641	---	---	\$2,316,641
Reserve- Series 2020	---	---	\$234,610	---	---	\$234,610
Temporary Interest Series 2020	---	---	\$180,640	---	---	\$180,640
Project- Series 2020	---	---	---	\$4,745,169	---	\$4,745,169
Improvements (Net of Depreciation)	---	---	---	---	\$1,089,032	\$1,089,032
Prepaid Expenses- Operations	\$9,144	---	---	---	\$98,984	\$108,128
Total Assets	\$624,544	\$761,045	\$2,775,858	\$4,745,169	\$2,628,913	\$11,535,528
Liabilities						
Accounts Payable	\$14,740	---	---	---	\$12,852	\$27,593
Accrued Expenses	---	---	---	---	\$106	\$106
Deferred Revenue- Season Advance	---	---	---	---	\$90,063	\$90,063
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$9,116	\$9,116
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$262,578	\$262,578
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	---	\$209	---	---	\$46,023	\$46,233
Accrued Interest Payable	---	---	---	---	\$67,814	\$67,814
Accrued Principal Payable	---	---	---	---	\$211,500	\$211,500
Sales Tax Payable	---	---	---	---	\$31,908	\$31,908
Event Deposits	---	---	---	---	(\$3,889)	(\$3,889)
Due to Golf Course	---	---	\$22,922	\$42,079	---	\$65,002
Due to Debt Service	\$43,967	---	---	---	---	\$43,967
Due to Capital Reserve	---	---	---	\$120,675	---	\$120,675
Accrued Payroll Payable	---	---	---	---	---	\$0
Bonds Payable - Series 2012	---	---	---	---	\$2,470,000	\$2,470,000
Bond Discount	---	---	---	---	(\$13,414)	(\$13,414)
Deferred Loss	---	---	---	---	(\$130,973)	(\$130,973)
Fund Equity						
Net Assets	---	---	---	---	(\$426,584)	(\$426,584)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$9,144	---	---	---	---	\$9,144
Unassigned	\$380,692	---	---	---	---	\$380,692
Assigned- Capital Reserve Fund	---	\$760,835	---	---	---	\$760,835
Restricted for Capital Projects	---	---	---	\$4,582,414	---	\$4,582,414
Restricted for Debt Service	---	---	\$2,752,936	---	---	\$2,752,936
Total Liabilities, Fund Equity, Other	\$624,544	\$761,045	\$2,775,858	\$4,745,169	\$2,628,913	\$11,535,528

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 3/31/22	Actual 3/31/22	Variance
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Revenues

Maintenance Assessments	\$808,157	\$751,909	\$751,909	\$0
Golf Course Administrative Services	\$56,280	\$28,140	\$28,140	\$0
Donations for Park Material	\$0	\$0	\$3,650	\$3,650
Miscellaneous Income- Farmers Market	\$0	\$0	\$11,189	\$11,189
Interest Income	\$100	\$50	\$55	\$5

Total Revenues

	\$864,536	\$780,099	\$794,942	\$14,843
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Administrative Expenditures

Supervisors Fees	\$30,496	\$15,248	\$12,243	\$3,005
Engineering Fees	\$5,000	\$2,500	\$1,025	\$1,475
Attorney's Fees	\$5,000	\$2,500	\$7,264	(\$4,764)
Dissemination	\$1,000	\$500	\$500	\$0
Trustee Fees	\$5,600	\$2,800	\$0	\$2,800
Annual Audit	\$6,500	\$3,250	\$0	\$3,250
Collection Agent	\$2,500	\$1,250	\$1,250	\$0
Management Fees	\$103,454	\$51,727	\$51,727	(\$0)
Postage	\$1,500	\$750	\$833	(\$83)
Printing & Binding	\$2,500	\$1,250	\$3,893	(\$2,643)
Insurance- Liability	\$8,040	\$4,020	\$3,498	\$522
Legal Advertising	\$1,500	\$750	\$797	(\$47)
Other Current Charges	\$1,500	\$750	\$157	\$593
Office Supplies	\$1,500	\$750	\$40	\$710
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,250	\$2,125	\$2,125	(\$0)

Total Administrative

	\$180,515	\$90,345	\$85,526	\$4,819
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Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2022

	Adopted Budget	Prorated Budget 3/31/22	Actual 3/31/22	Variance
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Operating Expenditures

Salaries	\$147,487	\$73,744	\$75,505	(\$1,761)
Administration Fee	\$1,388	\$694	\$552	\$142
FICA Expense	\$11,283	\$5,642	\$5,418	\$223
Health Insurance	\$17,410	\$8,705	\$8,424	\$281
Workers Compensation	\$2,891	\$1,446	\$1,268	\$178
Unemployment	\$842	\$421	\$660	(\$239)
Other Contractual	\$7,500	\$3,750	\$7,192	(\$3,442)
Marketing- Lifestyle/Amenities	\$18,000	\$9,000	\$8,522	\$478
Training	\$500	\$250	\$0	\$250
Uniforms	\$500	\$250	\$0	\$250
Total Operating	\$207,801	\$103,901	\$107,541	(\$3,640)

Maintenance Expenditures

Canal Maintenance	\$14,000	\$7,000	\$0	\$7,000
Lake Bank Restoration	\$30,000	\$24,000	\$24,000	\$0
Environmental Services	\$20,000	\$10,000	\$0	\$10,000
Water Management System	\$99,000	\$49,500	\$57,791	(\$8,291)
Midge Control	\$15,000	\$7,500	\$0	\$7,500
Contingencies	\$2,000	\$1,000	\$1,200	(\$200)
Fire Line Maintenance	\$2,000	\$2,000	\$2,000	\$0
Basin Repair	\$3,000	\$1,500	\$0	\$1,500
Total Maintenance	\$185,000	\$102,500	\$84,991	\$17,509

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 3/31/22	Actual 3/31/22	Variance
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Grounds Maintenance Expenditures

Salaries	\$166,108	\$83,054	\$66,298	\$16,756
Administrative Fees	\$3,446	\$1,723	\$1,104	\$619
FICA	\$12,707	\$6,354	\$4,836	\$1,518
Health Insurance	\$28,182	\$14,091	\$9,249	\$4,842
Workers Compensation	\$3,256	\$1,628	\$1,113	\$515
Unemployment	\$2,506	\$1,253	\$795	\$458
Telephone	\$6,250	\$3,125	\$3,399	(\$274)
Utilities	\$7,200	\$3,600	\$4,500	(\$900)
Property Appraiser	\$1,990	\$995	\$1,989	(\$994)
Insurance- Property	\$2,197	\$1,099	\$1,317	(\$219)
Repairs	\$15,000	\$7,500	\$11,832	(\$4,332)
Fuel	\$10,000	\$5,000	\$8,019	(\$3,019)
Park Maintenance	\$7,500	\$3,750	\$2,856	\$894
Sidewalk Repair	\$10,000	\$5,000	\$0	\$5,000
Chemicals	\$4,000	\$2,000	\$1,869	\$131
Contingencies	\$4,000	\$2,000	\$2,826	(\$826)
Refuse	\$6,000	\$3,000	\$2,640	\$360
Office Supplies	\$750	\$375	\$0	\$375
Uniforms	\$3,000	\$1,500	\$1,884	(\$384)
Fire Alarm System	\$7,500	\$3,750	\$3,069	\$681
Rain Bird Pump System	\$27,576	\$13,788	\$14,020	(\$232)
Park Materials	\$0	\$0	\$1,748	(\$1,748)

Total Grounds Maintenance	\$329,168	\$164,584	\$145,363	\$19,221
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Total Expenditures	\$902,484	\$461,329	\$423,421	\$37,909
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Operating Income (Loss)	(\$37,948)	\$318,769	\$371,522	\$52,752
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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

Total Non Operating Revenues/(Expenditures)	(\$5,000)	\$0	\$0	\$0
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Excess Revenue/(Expenditures)	(\$42,948)	\$318,769	\$371,522	\$52,752
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Beginning Fund Balance	\$42,948		\$194,315	
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Ending Fund Balance	\$0		\$565,836	
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Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 3/31/22	Actual 3/31/22	Variance
Revenues				
Interest Income	\$1,000	\$500	\$63	(\$437)
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	\$500	\$450,063	\$449,563
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
Excess Revenues/(Expenditures)	(\$112,306)		\$450,063	
Beginning Fund Balance	\$315,696		\$310,773	
Ending Fund Balance	\$203,390		\$760,835	

Viera East
Community Development District

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

	Adopted Budget	Prorated Budget 3/31/22	Actual 3/31/22	Variance
Revenues				
Special Assessments	\$2,089,942	\$1,944,481	\$1,944,481	\$0
Interest Income	\$100	\$50	\$21	(\$29)
Total Revenues	\$2,090,042	\$1,944,531	\$1,944,501	(\$29)
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)		\$1,879,383	
Beginning Fund Balance	\$458,327		\$458,303	
Ending Fund Balance	\$153,131		\$2,337,686	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 3/31/22	Actual 3/31/22	Variance
<u>Revenues</u>				
Interest Income	\$500	\$250	\$11	(\$239)
Total Revenues	\$500	\$250	\$11	(\$239)
<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)		(\$90,296)	
Beginning Fund Balance	\$270,953		\$505,547	
Ending Fund Balance	\$90,838		\$415,250	

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

	Actual 3/31/22
<u>Revenues</u>	
Interest Income	\$119
Total Revenues	\$119
<u>Expenditures</u>	
Capital Outlay	\$199,727
Cost of Issuance	\$0
Total Expenditures	\$199,727
Excess Revenues/(Expenditures)	(\$199,608)
Beginning Fund Balance	\$4,782,022
Ending Fund Balance	\$4,582,414

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,934	4,583	352	23,499	19,349	4,150
Member Rounds	10,000	1,054	1,300	(246)	5,017	5,489	(472)
Comp Rounds	3,000	157	390	(233)	1,232	1,647	(415)
EZ Links	3,000	0	390	(390)	-	1,580	(1,580)
GolfNow	2,000	287	260	27	1,383	1,098	285
Total Memberships	60	7	-	7	44	60	(16)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$47	\$41	\$6	\$44	\$43	\$1
<i>Revenues</i>							
Greens Fees	\$1,426,357	\$234,291	\$188,279	\$46,012	\$1,023,526	\$832,279	\$191,247
Gift Cards- Sales	\$25,000	\$680	\$3,300	(\$2,620)	\$5,650	\$14,588	(\$8,938)
Gift Cards- Usage	(\$25,000)	(\$1,556)	(\$3,300)	\$1,744	(\$10,145)	(\$14,588)	\$4,442
Season Advance/Trail Fees	\$210,000	\$26,856	\$27,720	(\$864)	\$142,271	\$122,535	\$19,736
Associate Memberships	\$42,000	\$4,078	\$5,544	(\$1,466)	\$20,310	\$24,507	(\$4,197)
Driving Range	\$80,000	\$11,312	\$10,560	\$752	\$54,074	\$46,680	\$7,394
Golf Lessons	\$2,100	\$335	\$277	\$58	\$1,210	\$1,225	(\$15)
Merchandise Sales	\$115,000	\$12,199	\$15,180	(\$2,981)	\$60,434	\$67,103	(\$6,669)
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,519	\$0	\$9,116	\$9,116	\$0
Miscellaneous Income	\$15,000	\$1,291	\$1,250	\$42	\$3,425	\$7,497	(\$4,072)
Total Revenues	\$1,908,696	\$291,004	\$250,329	\$40,675	\$1,309,871	\$1,110,942	\$198,929
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,268	\$1,250	(\$18)	\$7,399	\$7,497	\$98
Telephone	\$2,500	\$171	\$208	\$37	\$701	\$1,250	\$548
Postage	\$2,000	\$0	\$167	\$167	\$0	\$1,000	\$1,000
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$500	\$500
Utilities	\$15,900	\$402	\$1,324	\$922	\$2,502	\$7,947	\$5,445
Repairs & Maintenance	\$8,000	\$818	\$666	(\$151)	\$12,757	\$3,998	(\$8,758)
Marketing- Golf Marketing	\$39,000	\$1,647	\$3,249	\$1,602	\$10,631	\$19,492	\$8,862
Bank Charges	\$35,000	\$4,145	\$2,916	(\$1,229)	\$27,803	\$17,493	(\$10,310)
Office Supplies	\$4,000	\$640	\$333	(\$307)	\$2,213	\$1,999	(\$213)
Operating Supplies	\$5,000	\$125	\$417	\$291	\$1,576	\$2,499	\$923
Dues, Licenses & Subscriptions	\$8,000	\$573	\$666	\$93	\$8,281	\$3,998	(\$4,283)
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$250	\$250
Training, Education & Employee Relations	\$3,000	\$0	\$250	\$250	\$397	\$1,499	\$1,102
Contractual Security	\$3,000	\$0	\$250	\$250	\$419	\$1,499	\$1,081
IT Services	\$3,000	\$332	\$250	(\$82)	\$2,947	\$1,499	(\$1,448)
Total Golf Course Expenditures	\$144,900	\$10,120	\$12,070	\$1,950	\$77,625	\$72,421	(\$5,204)

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$239,595	\$20,943	\$19,965	(\$978)	\$109,074	\$119,793	\$10,718
Administrative Fee	\$19,039	\$1,353	\$1,587	\$234	\$8,139	\$9,519	\$1,380
FICA Expense	\$18,329	\$1,590	\$1,527	(\$62)	\$8,267	\$9,164	\$897
Health Insurance	\$739	\$631	\$62	(\$569)	\$3,732	\$369	(\$3,362)
Workers Compensation	\$4,696	\$331	\$391	\$60	\$1,828	\$2,348	\$520
Unemployment	\$12,835	\$331	\$1,070	\$739	\$2,634	\$6,417	\$3,783
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,574	\$1,100	(\$474)
Utilities	\$22,500	\$2,031	\$1,875	(\$156)	\$10,672	\$11,250	\$578
Repairs	\$250	\$1,396	\$21	(\$1,375)	\$1,446	\$125	(\$1,321)
Pest Control	\$1,200	\$95	\$100	\$5	\$601	\$600	(\$1)
Supplies	\$10,000	\$423	\$833	\$410	\$6,814	\$5,000	(\$1,814)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$750	\$750
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,000	\$1,000
Fuel	\$500	\$0	\$42	\$42	\$0	\$250	\$250
Cart Lease	\$87,763	\$7,072	\$7,314	\$242	\$42,916	\$43,882	\$965
Cart Maintenance	\$4,000	\$1,260	\$333	(\$927)	\$2,441	\$2,000	(\$441)
Driving Range	\$10,000	\$404	\$833	\$429	\$5,035	\$5,000	(\$35)
Total Golf Operation Expenditures	\$437,146	\$37,860	\$36,428	(\$1,432)	\$205,173	\$218,567	\$13,395
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$8,328	\$6,417	(\$1,911)	\$41,449	\$38,500	(\$2,949)
Total Merchandise Sales	\$77,000	\$8,328	\$6,417	(\$1,911)	\$41,449	\$38,500	(\$2,949)

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$420,047	\$31,610	\$35,004	\$3,394	\$212,899	\$210,024	(\$2,876)
Administrative Fees	\$9,595	\$574	\$800	\$226	\$3,938	\$4,798	\$860
FICA Expense	\$32,134	\$2,359	\$2,678	\$319	\$15,919	\$16,067	\$148
Employee Insurance	\$43,225	\$2,992	\$3,602	\$610	\$17,813	\$21,613	\$3,800
Workers Compensation	\$9,341	\$499	\$778	\$279	\$3,581	\$4,671	\$1,089
Unemployment	\$7,165	\$466	\$597	\$131	\$3,190	\$3,583	\$392
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$2,000	\$2,000
Utilities/Water	\$26,200	\$2,357	\$2,183	(\$174)	\$12,177	\$13,100	\$923
Repairs	\$48,000	\$1,861	\$4,000	\$2,139	\$17,439	\$24,000	\$6,561
Fuel & Oil	\$40,000	\$2,235	\$3,333	\$1,098	\$16,644	\$20,000	\$3,356
Pest Control	\$1,000	\$99	\$83	(\$15)	\$602	\$500	(\$102)
Irrigation/Drainage	\$30,000	\$1,187	\$2,500	\$1,313	\$6,871	\$15,000	\$8,129
Sand and Topsoil	\$26,500	\$341	\$2,208	\$1,868	\$7,152	\$13,250	\$6,098
Flower/Mulch	\$7,000	\$83	\$583	\$500	\$4,531	\$3,500	(\$1,031)
Fertilizer	\$139,000	\$15,770	\$11,583	(\$4,187)	\$89,801	\$69,500	(\$20,301)
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$0	\$8,250	\$8,250
Trash Removal	\$2,000	\$207	\$167	(\$40)	\$1,277	\$1,000	(\$277)
Contingency	\$6,000	\$4,200	\$500	(\$3,700)	\$8,195	\$8,195	\$0
First Aid	\$800	\$0	\$67	\$67	\$291	\$400	\$109
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$500	\$500
Operating Supplies	\$15,000	\$1,058	\$1,250	\$192	\$8,212	\$7,500	(\$712)
Training	\$1,000	\$145	\$83	(\$62)	\$1,154	\$500	(\$654)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$40	\$500	\$460
Janitorial Services	\$20,000	\$950	\$1,667	\$717	\$5,672	\$10,000	\$4,329
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$1,663	\$500	(\$1,163)
Uniforms	\$8,500	\$854	\$708	(\$146)	\$5,249	\$4,250	(\$999)
Equipment Rental	\$2,000	\$34	\$167	\$132	\$201	\$1,000	\$799
Equipment Lease	\$177,975	\$12,180	\$14,831	\$2,651	\$72,754	\$88,988	\$16,233
Small Tools	\$500	\$0	\$42	\$42	\$0	\$250	\$250
Total Golf Course Maintenance	\$1,096,482	\$82,061	\$91,374	\$9,312	\$517,265	\$553,436	\$36,171

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending March 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	\$750	\$750
Engineering	\$0	\$0	\$0	\$0	\$210	\$0	(\$210)
Arbitrage	\$600	\$0	\$50	\$50	\$0	\$300	\$300
Dissemination	\$1,000	\$83	\$83	\$0	\$500	\$500	\$0
Trustee Fees	\$4,100	\$0	\$342	\$342	\$0	\$2,050	\$2,050
Annual Audit	\$1,500	\$0	\$125	\$125	\$0	\$750	\$750
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$28,140	\$28,140	\$0
Insurance	\$85,019	\$8,523	\$7,085	(\$1,438)	\$46,180	\$42,510	(\$3,670)
Property Taxes	\$10,000	\$740	\$833	\$93	\$8,413	\$5,000	(\$3,413)
Total Administrative Expenditures	\$159,999	\$14,037	\$13,333	(\$704)	\$83,442	\$80,000	(\$3,443)
Total Revenues	\$1,908,696	\$291,004	\$250,329	\$40,675	\$1,309,871	\$1,110,942	\$198,929
Total Expenditures	\$1,915,527	\$152,406	\$159,621	\$7,216	\$924,953	\$962,924	\$37,970
Operating Income (Loss)	(\$6,831)	\$138,599	\$90,708	\$47,891	\$384,918	\$148,018	\$236,899
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	\$1	\$280,129	\$280,125	\$4
Interest Income	\$1,000	\$1	\$83	(\$82)	\$7	\$500	(\$493)
Reserve Funding- Transfer Out (Capital Reserve)	(\$6,694)	\$0	(\$558)	(\$558)	\$0	(\$3,347)	\$3,347
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	(\$70,212)	(\$70,213)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$211,500)	(\$212,500)	\$1,000
Total Non Operating Revenues/(Expenditures)	\$6,831	(\$429)	(\$906)	(\$639)	(\$451,277)	(\$5,435)	(\$445,842)
Change in Net Assets	\$0	\$138,169	\$89,802	\$47,252	(\$66,359)	\$142,584	(\$208,943)
Beginning Net Assets	\$0	----	----	----	(\$328,497)	----	----
Ending Net Assets	\$0	----	----	----	(\$394,856)	----	----

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 3/31/22	Actual 3/31/22	Variance
<i>Revenues</i>				
Food Sales	\$9,200	\$4,600	\$101,381	\$96,781
Wine Sales	\$400	\$200	\$5,171	\$4,971
Beer Sales	\$6,400	\$3,200	\$64,874	\$61,674
Beverage Sales	\$1,600	\$800	\$16,299	\$15,499
Liquor Sales	\$2,400	\$1,200	\$35,045	\$33,845
Gift Card Sales	\$0	\$0	\$7,103	\$7,103
Gift Cards Usage	\$0	\$0	\$0	\$0
Total Revenues	\$20,000	\$10,000	\$229,873	\$219,873
<i>Restaurant Expenditures</i>				
Restaurant Manager Contract	\$0	\$0	\$32,500	(\$32,500)
Salaries	\$0	\$0	\$68,912	(\$68,912)
Administrative Fee	\$0	\$0	\$2,987	(\$2,987)
FICA Expense	\$0	\$0	\$7,241	(\$7,241)
Health Insurance	\$0	\$0	\$5,206	(\$5,206)
Workers Compensation	\$0	\$0	\$1,113	(\$1,113)
Unemployment	\$0	\$0	\$3,349	(\$3,349)
Telephone	\$0	\$0	\$1,672	(\$1,672)
Utilities	\$0	\$0	\$5,016	(\$5,016)
Pest Control	\$1,200	\$600	\$597	\$3
Equipment Lease	\$1,100	\$550	\$604	(\$54)
Repairs	\$0	\$0	\$2,773	(\$2,773)
Kitchen Equipment/Supplies	\$0	\$0	\$1,307	(\$1,307)
Paper & Plastic Supplies	\$0	\$0	\$4,543	(\$4,543)
Operating Supplies	\$0	\$0	\$18,572	(\$18,572)
Food Cost	\$0	\$0	\$40,652	(\$40,652)
Snack Cost	\$0	\$0	\$4,017	(\$4,017)
Beer Cost	\$0	\$0	\$28,623	(\$28,623)
Beverage Cost	\$0	\$0	\$9,380	(\$9,380)
Wine Cost	\$0	\$0	\$2,293	(\$2,293)
Liquor Cost	\$0	\$0	\$10,421	(\$10,421)
First Aid	\$0	\$0	\$188	(\$188)
Entertainment	\$0	\$0	\$3,850	(\$3,850)
Delivery/Gas	\$0	\$0	\$1,334	(\$1,334)
Uniforms	\$0	\$0	\$474	(\$474)
Dues & License	\$0	\$0	\$3,980	(\$3,980)
Total Restaurant Expenditures	\$2,300	\$1,150	\$261,602	(\$260,452)
Operating Income (Loss)	\$17,700	\$8,850	(\$31,729)	(\$40,579)
<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	\$8,850	(\$31,729)	(\$40,579)
Beginning Fund Balance	\$0		\$0	
Ending Fund Balance	\$0		(\$31,729)	

**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	\$5,215	\$0	\$0	\$0	\$0	\$0	\$0	\$751,909
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$28,140
Donations for Park Material	\$1,250	\$1,200	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,650
Miscellaneous Income- Farmers Market	\$745	\$777	\$863	\$2,896	\$715	\$5,194	\$0	\$0	\$0	\$0	\$0	\$0	\$11,189
Interest Income	\$52	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
Total Revenues	\$6,737	\$238,244	\$494,253	\$19,151	\$21,458	\$15,099	\$0	\$0	\$0	\$0	\$0	\$0	\$794,942
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,343	\$2,247	\$2,473	\$1,341	\$2,471	\$2,367	\$0	\$0	\$0	\$0	\$0	\$0	\$12,243
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$1,025	\$0	\$0	\$0	\$0	\$0	\$0	\$1,025
Attorney's Fees	\$0	\$3,289	\$2,879	\$1,096	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,264
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
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	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
Management Fees	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$0	\$0	\$0	\$0	\$0	\$0	\$51,727
Postage	\$3	\$25	\$790	\$145	\$0	(\$129)	\$0	\$0	\$0	\$0	\$0	\$0	\$833
Printing & Binding	\$32	\$83	\$99	\$111	\$3	\$3,565	\$0	\$0	\$0	\$0	\$0	\$0	\$3,893
Insurance- Liability	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$3,498
Legal Advertising	\$0	\$0	\$623	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$797
Other Current Charges	\$82	\$25	\$23	\$0	\$0	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$157
Office Supplies	\$0	\$10	\$10	\$10	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Dues & Licenses	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Information Technology	\$354	\$354	\$354	\$354	\$354	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$2,125
Total Administrative	\$11,485	\$15,528	\$16,747	\$12,726	\$12,325	\$16,715	\$0	\$0	\$0	\$0	\$0	\$0	\$85,526
<i>Operating Expenditures</i>													
Salaries	\$13,286	\$12,015	\$13,478	\$12,571	\$11,895	\$12,260	\$0	\$0	\$0	\$0	\$0	\$0	\$75,505
Administration Fee	\$100	\$91	\$99	\$88	\$85	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$552
FICA Expense	\$914	\$805	\$915	\$993	\$882	\$909	\$0	\$0	\$0	\$0	\$0	\$0	\$5,418
Health Insurance	\$804	\$812	\$1,653	\$1,718	\$1,718	\$1,718	\$0	\$0	\$0	\$0	\$0	\$0	\$8,424
Workers Compensation	\$239	\$216	\$243	\$188	\$188	\$194	\$0	\$0	\$0	\$0	\$0	\$0	\$1,268
Unemployment	\$0	\$0	\$86	\$483	\$89	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$660
Other Contractual	\$1,008	\$857	\$933	\$1,369	\$1,658	\$1,368	\$0	\$0	\$0	\$0	\$0	\$0	\$7,192
Marketing- Lifestyle/Amenities	\$2,400	\$783	\$1,437	\$1,200	\$1,200	\$1,503	\$0	\$0	\$0	\$0	\$0	\$0	\$8,522
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	\$18,610	\$17,715	\$18,042	\$0	\$0	\$0	\$0	\$0	\$0	\$107,541

**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	\$10,903	\$0	\$0	\$0	\$0	\$0	\$0	\$57,791
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	\$9,193	\$10,903	\$0	\$0	\$0	\$0	\$0	\$0	\$84,991
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,209	\$10,821	\$12,528	\$9,815	\$10,162	\$10,763	\$0	\$0	\$0	\$0	\$0	\$0	\$66,298
Administrative Fees	\$200	\$182	\$163	\$212	\$171	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$1,104
FICA	\$894	\$792	\$922	\$710	\$742	\$776	\$0	\$0	\$0	\$0	\$0	\$0	\$4,836
Health Insurance	\$1,079	\$1,630	\$1,376	\$1,721	\$1,721	\$1,721	\$0	\$0	\$0	\$0	\$0	\$0	\$9,249
Workers Compensation	\$220	\$195	\$215	\$155	\$161	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$1,113
Unemployment	\$0	\$0	\$172	\$178	\$307	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$795
Telephone	\$557	\$611	\$555	\$545	\$545	\$586	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399
Utilities	\$904	\$830	\$684	\$847	\$779	\$458	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance- Property	\$220	\$220	\$220	\$220	\$220	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$1,317
Repairs	\$1,095	\$5,140	\$454	\$47	\$1,332	\$3,765	\$0	\$0	\$0	\$0	\$0	\$0	\$11,832
Fuel	\$2,254	\$450	\$1,330	\$1,497	\$1,387	\$1,101	\$0	\$0	\$0	\$0	\$0	\$0	\$8,019
Park Maintenance	\$0	\$0	\$146	\$468	\$1,653	\$589	\$0	\$0	\$0	\$0	\$0	\$0	\$2,856
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$459	\$663	\$0	\$0	\$746	\$0	\$0	\$0	\$0	\$0	\$0	\$1,869
Contingencies	\$0	\$800	\$0	\$926	\$0	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$2,826
Refuse	\$240	\$480	\$240	\$480	\$480	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$2,640
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$215	\$161	\$350	\$259	\$259	\$641	\$0	\$0	\$0	\$0	\$0	\$0	\$1,884
Fire Alarm System	\$512	\$512	\$512	\$512	\$512	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$3,069
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$14,020
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	\$20,890	\$22,728	\$26,476	\$0	\$0	\$0	\$0	\$0	\$0	\$145,363
Total Expenditures	\$63,499	\$68,652	\$70,403	\$86,770	\$61,960	\$72,136	\$0	\$0	\$0	\$0	\$0	\$0	\$423,421
Operating Income (Loss)	(\$56,762)	\$169,592	\$423,850	(\$67,619)	(\$40,502)	(\$57,037)	\$0	\$0	\$0	\$0	\$0	\$0	\$371,522
<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)	(\$56,762)	\$169,592	\$423,850	(\$67,619)	(\$40,502)	(\$57,037)	\$0	\$0	\$0	\$0	\$0	\$0	\$371,522

**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	4,934	0	0	0	0	0	0	23,499
Member Rounds	701	814	784	794	870	1,054	0	0	0	0	0	0	5,017
Comp Rounds	214	329	156	234	142	157	0	0	0	0	0	0	1,232
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	308	71	293	178	246	287	0	0	0	0	0	0	1,383
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$40	\$40	\$46	\$46	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$259
Revenues:													
Greens Fees	\$129,023	\$129,054	\$153,395	\$170,075	\$207,689	\$234,291	\$0	\$0	\$0	\$0	\$0	\$0	\$1,023,526
Gift Cards - Sales	\$349	\$397	\$3,300	\$219	\$706	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$5,650
Gift Cards - Usage	(\$1,925)	(\$281)	(\$1,538)	(\$2,627)	(\$2,218)	(\$1,556)	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,145)
Season Advance/Trail Fees	\$20,573	\$22,472	\$21,895	\$24,159	\$26,317	\$26,856	\$0	\$0	\$0	\$0	\$0	\$0	\$142,271
Associate Memberships	\$1,738	\$2,565	\$3,555	\$4,582	\$3,792	\$4,078	\$0	\$0	\$0	\$0	\$0	\$0	\$20,310
Driving Range	\$7,266	\$7,328	\$10,607	\$7,590	\$9,971	\$11,312	\$0	\$0	\$0	\$0	\$0	\$0	\$54,074
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$335	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210
Merchandise Sales	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$0	\$0	\$0	\$0	\$0	\$0	\$60,434
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$9,116
Miscellaneous Income	\$574	\$253	\$404	\$417	\$486	\$1,291	\$0	\$0	\$0	\$0	\$0	\$0	\$3,425
Total Revenues	\$171,495	\$171,201	\$203,533	\$214,192	\$258,445	\$291,004	\$0	\$0	\$0	\$0	\$0	\$0	\$1,309,871
Golf Course Expenditures:													
Other Contractual Services	\$1,246	\$1,763	\$609	\$1,232	\$1,281	\$1,268	\$0	\$0	\$0	\$0	\$0	\$0	\$7,399
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$701
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	\$356	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$2,502
Repairs & Maintenance	\$2,527	\$2,610	\$1,886	\$2,006	\$2,910	\$818	\$0	\$0	\$0	\$0	\$0	\$0	\$12,757
Advertising	\$1,735	\$1,748	\$2,434	\$1,739	\$1,329	\$1,647	\$0	\$0	\$0	\$0	\$0	\$0	\$10,631
Bank Charges	\$2,979	\$4,423	\$4,390	\$6,157	\$5,709	\$4,145	\$0	\$0	\$0	\$0	\$0	\$0	\$27,803
Office Supplies	\$636	\$129	\$340	\$238	\$230	\$640	\$0	\$0	\$0	\$0	\$0	\$0	\$2,213
Operating Supplies	\$157	\$164	\$516	\$434	\$179	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$1,576
Dues, Licenses & Subscriptions	\$180	\$0	\$388	\$0	\$7,140	\$573	\$0	\$0	\$0	\$0	\$0	\$0	\$8,281
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	\$332	\$0	\$0	\$0	\$0	\$0	\$0	\$2,947
Total Golf Course Expenditures	\$10,719	\$11,426	\$12,416	\$13,704	\$19,240	\$10,120	\$0	\$0	\$0	\$0	\$0	\$0	\$77,625

**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	\$20,943	\$0	\$0	\$0	\$0	\$0	\$0	\$109,074
Administrative Fee	\$1,427	\$1,298	\$1,510	\$1,216	\$1,334	\$1,353	\$0	\$0	\$0	\$0	\$0	\$0	\$8,139
FICA Expense	\$1,475	\$1,231	\$1,352	\$1,256	\$1,363	\$1,590	\$0	\$0	\$0	\$0	\$0	\$0	\$8,267
Health Insurance	\$521	\$596	\$663	\$631	\$689	\$631	\$0	\$0	\$0	\$0	\$0	\$0	\$3,732
Workers Compensation	\$350	\$293	\$308	\$262	\$284	\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$1,828
Unemployment	\$401	\$266	\$403	\$591	\$642	\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$2,634
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	\$2,031	\$0	\$0	\$0	\$0	\$0	\$0	\$10,672
Repairs	\$50	\$0	\$0	\$0	\$0	\$1,396	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446
Pest Control	\$122	\$95	\$99	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$601
Supplies	\$508	\$1,371	\$1,697	\$1,906	\$910	\$423	\$0	\$0	\$0	\$0	\$0	\$0	\$6,814
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$7,363	\$7,072	\$6,908	\$7,169	\$7,333	\$7,072	\$0	\$0	\$0	\$0	\$0	\$0	\$42,916
Cart Maintenance	\$1,148	\$33	\$0	\$0	\$0	\$1,260	\$0	\$0	\$0	\$0	\$0	\$0	\$2,441
Driving Range	\$0	\$3,000	\$1,015	\$365	\$250	\$404	\$0	\$0	\$0	\$0	\$0	\$0	\$5,035
Total Golf Operation Expenditures	\$33,170	\$34,233	\$33,270	\$32,547	\$34,092	\$37,860	\$0	\$0	\$0	\$0	\$0	\$0	\$205,173
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$0	\$0	\$0	\$0	\$0	\$0	\$41,449
Total Merchandise Sales	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$0	\$0	\$0	\$0	\$0	\$0	\$41,449

**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	\$31,197	\$31,610	\$0	\$0	\$0	\$0	\$0	\$0	\$212,899
Administrative Fees	\$701	\$674	\$743	\$644	\$603	\$574	\$0	\$0	\$0	\$0	\$0	\$0	\$3,938
FICA Expense	\$2,851	\$2,732	\$3,065	\$2,588	\$2,324	\$2,359	\$0	\$0	\$0	\$0	\$0	\$0	\$15,919
Employee Insurance	\$2,315	\$2,739	\$2,978	\$3,912	\$2,877	\$2,992	\$0	\$0	\$0	\$0	\$0	\$0	\$17,813
Workers Compensation	\$685	\$654	\$703	\$548	\$493	\$499	\$0	\$0	\$0	\$0	\$0	\$0	\$3,581
Unemployment	\$71	\$94	\$577	\$1,158	\$824	\$466	\$0	\$0	\$0	\$0	\$0	\$0	\$3,190
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	\$2,357	\$0	\$0	\$0	\$0	\$0	\$0	\$12,177
Repairs	\$2,736	\$2,093	\$3,012	\$3,159	\$4,577	\$1,861	\$0	\$0	\$0	\$0	\$0	\$0	\$17,439
Fuel & Oil	\$4,791	\$1,084	\$2,917	\$3,039	\$2,577	\$2,235	\$0	\$0	\$0	\$0	\$0	\$0	\$16,644
Pest Control	\$112	\$99	\$95	\$99	\$99	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$602
Irrigation/Drainage	\$1,231	\$581	\$926	\$1,039	\$1,908	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0	\$6,871
Sand and Topsoil	\$990	\$1,031	\$489	\$2,858	\$1,444	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$7,152
Flower/Mulch	\$497	\$973	\$1,508	\$973	\$497	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$4,531
Fertilizer	\$32,201	\$4,395	\$11,196	\$12,630	\$13,609	\$15,770	\$0	\$0	\$0	\$0	\$0	\$0	\$89,801
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$207	\$414	\$0	\$243	\$207	\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$1,277
Contingency	\$3,950	\$0	\$0	\$0	\$45	\$4,200	\$0	\$0	\$0	\$0	\$0	\$0	\$8,195
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	\$1,058	\$0	\$0	\$0	\$0	\$0	\$0	\$8,212
Training	\$0	\$886	\$0	\$45	\$78	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$1,154
Janitorial Supplies	\$0	\$30	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Janitorial Services	\$922	\$950	\$950	\$950	\$950	\$950	\$0	\$0	\$0	\$0	\$0	\$0	\$5,672
Soil & Water Testing	\$707	\$707	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,663
Uniforms	\$669	\$797	\$1,645	\$663	\$620	\$854	\$0	\$0	\$0	\$0	\$0	\$0	\$5,249
Equipment Rental	\$34	\$33	\$34	\$34	\$31	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$201
Equipment Lease	\$8,520	\$13,473	\$12,789	\$14,276	\$11,517	\$12,180	\$0	\$0	\$0	\$0	\$0	\$0	\$72,754
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	\$85,966	\$79,527	\$82,061	\$0	\$0	\$0	\$0	\$0	\$0	\$517,265
<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	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
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	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$28,140
Insurance	\$7,531	\$7,531	\$7,531	\$7,531	\$7,531	\$8,523	\$0	\$0	\$0	\$0	\$0	\$0	\$46,180
Property Taxes	\$0	\$870	\$740	\$5,322	\$740	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$8,413
Total Administrative Expenditures	\$12,515	\$13,174	\$13,045	\$17,626	\$13,045	\$14,037	\$0	\$0	\$0	\$0	\$0	\$0	\$83,442
Total Revenues	\$171,495	\$171,201	\$203,533	\$214,192	\$258,445	\$291,004	\$0	\$0	\$0	\$0	\$0	\$0	\$1,309,871
Total Expenditures	\$169,608	\$137,641	\$156,391	\$153,094	\$155,814	\$152,406	\$0	\$0	\$0	\$0	\$0	\$0	\$924,953
Operating Income (Loss)	\$1,887	\$33,560	\$47,143	\$61,098	\$102,631	\$138,599	\$0	\$0	\$0	\$0	\$0	\$0	\$384,918

**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	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$0	\$0	\$280,129
Interest Income	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$7
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)	(\$11,702)	\$0	\$0	\$0	\$0	\$0	\$0	(\$70,212)
Principal Expense	(\$34,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	\$0	\$0	(\$211,500)
Total Non Operating Revenues/(Expenditures)	\$571	(\$429)	(\$450,130)	(\$429)	(\$429)	(\$430)	\$0	\$0	\$0	\$0	\$0	\$0	(\$451,277)
Net Non Operating Income / (Loss)	\$2,458	\$33,131	(\$402,987)	\$60,669	\$102,201	\$138,169	\$0	\$0	\$0	\$0	\$0	\$0	(\$66,359)

**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	\$18,898	\$24,805	\$0	\$0	\$0	\$0	\$0	\$0	\$101,381
Wine Sales	\$466	\$835	\$780	\$1,100	\$876	\$1,114	\$0	\$0	\$0	\$0	\$0	\$0	\$5,171
Beer Sales	\$8,602	\$8,427	\$11,356	\$9,879	\$13,116	\$13,492	\$0	\$0	\$0	\$0	\$0	\$0	\$64,874
Beverage Sales	\$1,752	\$2,322	\$2,933	\$2,492	\$3,159	\$3,642	\$0	\$0	\$0	\$0	\$0	\$0	\$16,299
Liquor Sales	\$2,248	\$3,991	\$6,126	\$6,571	\$8,673	\$7,436	\$0	\$0	\$0	\$0	\$0	\$0	\$35,045
Gift Card Sales	\$349	\$1,368	\$3,782	\$219	\$706	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$7,103
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	\$45,428	\$51,169	\$0	\$0	\$0	\$0	\$0	\$0	\$229,873
<i>Restaurant Expenditures:</i>													
Restaurant Manager Contract	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$0	\$0	\$0	\$0	\$0	\$0	\$32,500
Salaries	\$9,259	\$13,375	\$18,409	\$9,833	\$10,427	\$7,608	\$0	\$0	\$0	\$0	\$0	\$0	\$68,912
Administrative Fee	\$422	\$421	\$656	\$569	\$427	\$492	\$0	\$0	\$0	\$0	\$0	\$0	\$2,987
FICA Expense	\$801	\$1,176	\$1,736	\$1,200	\$1,150	\$1,178	\$0	\$0	\$0	\$0	\$0	\$0	\$7,241
Health Insurance	\$0	\$80	\$0	\$1,848	\$1,639	\$1,639	\$0	\$0	\$0	\$0	\$0	\$0	\$5,206
Workers Compensation	\$140	\$211	\$290	\$162	\$154	\$156	\$0	\$0	\$0	\$0	\$0	\$0	\$1,113
Unemployment	\$459	\$434	\$711	\$565	\$538	\$642	\$0	\$0	\$0	\$0	\$0	\$0	\$3,349
Telephone	\$349	\$246	\$246	\$246	\$246	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$1,672
Utilities	\$713	\$547	\$963	\$186	\$1,490	\$1,117	\$0	\$0	\$0	\$0	\$0	\$0	\$5,016
Pest Control	\$122	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$597
Equipment Lease	\$101	\$100	\$101	\$100	\$100	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$604
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	\$977	\$0	\$0	\$0	\$0	\$0	\$0	\$4,543
Operating Supplies	\$10,181	\$1,846	\$2,638	\$1,107	\$979	\$1,822	\$0	\$0	\$0	\$0	\$0	\$0	\$18,572
Food Cost	\$2,158	\$6,474	\$8,355	\$7,324	\$6,633	\$9,708	\$0	\$0	\$0	\$0	\$0	\$0	\$40,652
Snack Cost	\$717	\$2,152	\$192	\$86	(\$1,143)	\$2,013	\$0	\$0	\$0	\$0	\$0	\$0	\$4,017
Beer Cost	\$1,967	\$5,900	\$4,876	\$4,057	\$4,696	\$7,127	\$0	\$0	\$0	\$0	\$0	\$0	\$28,623
Beverage Cost	\$743	\$2,229	\$917	\$3,040	\$434	\$2,016	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Wine Cost	\$190	\$570	\$304	\$720	(\$79)	\$587	\$0	\$0	\$0	\$0	\$0	\$0	\$2,293
Liquor Cost	\$616	\$1,848	\$2,509	\$2,320	\$2,154	\$974	\$0	\$0	\$0	\$0	\$0	\$0	\$10,421
First Aid	\$171	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
Entertainment	\$300	\$0	\$800	\$750	\$650	\$1,350	\$0	\$0	\$0	\$0	\$0	\$0	\$3,850
Delivery/Gas	\$0	\$0	\$37	\$0	\$788	\$509	\$0	\$0	\$0	\$0	\$0	\$0	\$1,334
Uniforms	\$0	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$474
Dues & License	\$455	\$599	\$959	\$49	\$1,869	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$3,980
Total Restaurant Expenditures	\$38,961	\$45,543	\$50,895	\$40,703	\$39,582	\$45,918	\$0	\$0	\$0	\$0	\$0	\$0	\$261,602
Operating Income (Loss)	(\$15,109)	(\$16,824)	(\$10,665)	(\$226)	\$5,846	\$5,250	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,729)
<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)	(\$226)	\$5,846	\$5,250	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,729)

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	\$12,199	\$0	\$0	\$0	\$0	\$0	\$0	\$60,434
Total Revenues	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$0	\$0	\$0	\$0	\$0	\$0	\$60,434
<i>Expenditures</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$0	\$0	\$0	\$0	\$0	\$0	\$41,449
Total Expenditures	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$0	\$0	\$0	\$0	\$0	\$0	\$41,449
Operating Income (Loss)	\$6,430	\$2,885	\$868	\$4,832	\$98	\$3,871	\$0	\$0	\$0	\$0	\$0	\$0	\$18,985

**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
3/9/22	\$ 22,435	\$ 5,215	\$ 13,487	\$ 3,733	\$ 22,435
	\$ 3,234,615	\$ 751,909	\$ 1,944,481	\$ 538,226	\$ 3,234,615

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,089,942	60.11%	\$ 1,944,481	\$ (1,914,001)	\$ 30,480
General Fund	\$ 808,157	23.25%	\$ 751,909	\$ (751,909)	\$ -
Recreation Fund	\$ 578,489	16.64%	\$ 538,226	\$ (523,003)	\$ 15,223
	\$ 3,476,588	100.00%	\$ 3,234,615	\$ (3,188,912)	\$ 45,703

Percentage Collected	93.04%
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Viera East
Community Development District
Golf Course/Recreation Fund- Operations
Prior Month/Year Comparison

	Actuals			Year to Date		
	3/31/21	Actuals 3/31/22	Variance	3/31/21	Year to Date 3/31/22	Variance
<i>Revenues:</i>						
Greens Fees	\$205,130	\$ 234,291	\$ 29,161	\$ 877,247	\$ 1,023,526	\$ 146,279
Gift Cards - Sales	\$1,059	\$ 680	\$ (379)	\$ 6,444	\$ 5,650	\$ (795)
Gift Cards - Usage	(\$2,014)	(\$1,556)	\$ 457	\$ (10,960)	\$ (10,145)	\$ 814
Season Advance/Trail Fees	\$21,986	\$ 26,856	\$ 4,870	\$ 126,223	\$ 142,271	\$ 16,048
Associate Memberships	\$4,582	\$ 4,078	\$ (504)	\$ 29,941	\$ 20,310	\$ (9,631)
Driving Range	\$9,812	\$ 11,312	\$ 1,499	\$ 46,550	\$ 54,074	\$ 7,525
Golf Lessons	\$175	\$ 335	\$ 160	\$ 1,050	\$ 1,210	\$ 160
Merchandise Sales	\$12,288	\$ 12,199	\$ (90)	\$ 59,594	\$ 60,434	\$ 840
Special Assessments - Operations	\$1,519	\$ 1,519	\$ -	\$ 9,116	\$ 9,116	\$ -
Miscellaneous Income	\$6	\$ 1,291	\$ 1,286	\$ 3,407	\$ 3,425	\$ 18
Total Revenues	\$ 254,543	\$ 291,004	\$ 36,461	\$ 1,148,613	\$ 1,309,871	\$ 161,259
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 11,309	\$ 10,120	\$ 1,189	\$64,141	\$ 77,625	\$ (13,484)
Golf Operations	\$ 32,920	\$ 37,860	\$ (4,940)	\$195,497	\$ 205,173	\$ (9,676)
Merchandise Sales	\$ 13,366	\$ 8,328	\$ 5,039	\$42,945	\$ 41,449	\$ 1,497
Golf Course Maintenance	\$ 72,373	\$ 82,061	\$ (9,688)	\$424,391	\$ 517,265	\$ (92,873)
Administrative	\$ 16,364	\$ 14,037	\$ 2,327	\$80,544	\$ 83,442	\$ (2,899)
Total Expenditures	\$ 146,333	\$ 152,406	\$ (6,073)	\$ 807,518	\$ 924,953	\$ (117,435)
Operating Income/(Loss)	\$ 108,210	\$ 138,599	\$ 30,388	\$ 341,095	\$ 384,918	\$ 43,823

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

Rounds of Golf	Monthly		Year to Date	
Paid Rounds				
Rounds of Golf- Associate Member	817	13%	4,043	13%
Rounds of Golf- CDD Resident	1,097	17%	5,442	17%
Rounds of Golf- Public	2,620	41%	11,277	36%
Rounds of Golf- GolfNow / EZ Links	564	9%	3,358	11%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(175)	-3%	(501)	-2%
Total Paid Rounds	4,923		23,619	
Member Rounds				
Rounds of Golf- Members	1,054	16%	4,979	16%
Total Member Rounds	1,054		4,979	
Comp Rounds				
Rounds of Golf- Staff/Comp	103	2%	535	2%
Rounds of Golf- Other Comp	54	1%	285	1%
Total Comp Rounds	157		820	
Rounds of Golf - GolfNow / EZ Links	287	4%	1,695	5%
TOTAL ROUNDS OF GOLF	6,421	100%	31,113	100%

PY - PREVIOUS YEAR			
PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
938	4,111	(121)	(68)
985	4,639	112	803
2,356	9,359	264	1,918
488	4,140	76	(782)
0	0	0	0
0	0	0	0
(57)	(453)	(118)	(48)
4,710	21,796	213	1,823
1,008	5,055	46	(76)
1,008	5,055	46	(76)
74	519	29	16
112	597	(58)	(312)
186	1,116	(29)	(296)
304	1,701	(17)	(6)
6,208	29,668	213	1,445

Revenues	Monthly		Year to Date	
Greens Fee Revenue				
Rounds of Golf- Associate Member	\$38,852	17%	\$173,795	17%
Rounds of Golf- CDD Resident	\$41,396	18%	\$189,261	19%
Rounds of Golf- Public	\$124,049	55%	\$490,233	49%
Rounds of Golf- GolfNow / EZ Links	\$28,919	13%	\$157,340	16%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$5,613)	-2%	(\$14,874)	-1%
TOTAL GREENS FEE REVENUE	\$227,603	100%	\$995,755	100%

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$42,700	\$174,206	(\$3,848)	(\$411)
\$35,765	\$160,360	\$5,631	\$28,901
\$101,990	\$380,941	\$22,059	\$109,292
\$21,251	\$161,294	\$7,668	(\$3,954)
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$2,077)	(\$14,288)	(\$3,536)	(\$586)
\$199,629	\$862,513	\$27,974	\$133,242

Average \$ per Round of Golf	Monthly		Year to Date	
Average \$ per round of Golf				
Rounds of Golf- Associate Member	\$47.55		\$42.99	
Rounds of Golf- CDD Resident	\$37.74		\$34.78	
Rounds of Golf- Public	\$47.35		\$43.47	
Rounds of Golf- GolfNow / EZ Links	\$51.27		\$46.86	
Rounds of Golf- Tournaments	\$0.00		\$0.00	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$32.07		\$29.69	
TOTAL - Average \$ per round of Golf	\$46.23		\$42.16	

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$45.52	\$42.38	\$2.03	\$0.61
\$36.31	\$34.57	\$1.43	\$0.21
\$43.29	\$40.70	\$4.06	\$2.77
\$43.55	\$38.96	\$7.73	\$7.90
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\$36.44	\$31.54	(\$4.36)	(\$1.85)
\$42.38	\$39.57	\$3.85	\$2.59

	Monthly	Year to Date
Membership Revenue	\$26,856	\$142,268
Average \$ per round of Golf	\$25.48	\$28.57

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$21,986	\$126,222	\$4,870	\$16,046
\$21.81	\$24.97	\$3.67	\$3.60