



**Viera East
Community Development
District**

Unaudited Financial Reporting

April 30, 2022



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Viera East
Community Development District
 Combined Balance Sheet
 April 30, 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	\$561,086	\$534,252	---	---	\$624,364	\$1,719,701
Accounts Receivable	---	---	---	---	\$308	\$308
Due From Golf Course	\$43,529	---	---	---	---	\$43,529
Due From General Fund	---	\$335	\$13,487	---	\$46,251	\$60,073
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	---	\$138,895	---	---	\$38,538	\$177,433
Inventory - Pro Shop	---	---	---	---	\$36,024	\$36,024
Inventory - Hook and Eagle	---	---	---	---	\$23,955	\$23,955
Investments:						
State Board	---	\$121,767	---	---	---	\$121,767
Benefit Assessment- Series 2012	---	---	---	---	\$510,035	\$510,035
Reserve - Series 2012	---	---	---	---	\$280,134	\$280,134
Bond Service- Series 2012	---	---	---	---	\$14	\$14
Bond Service- Series 2006	---	---	\$2,421,872	---	---	\$2,421,872
Reserve- Series 2020	---	---	\$234,611	---	---	\$234,611
Temporary Interest Series 2020	---	---	\$180,641	---	---	\$180,641
Project- Series 2020	---	---	---	\$4,728,160	---	\$4,728,160
Improvements (Net of Depreciation)	---	---	---	---	\$1,089,032	\$1,089,032
Prepaid Expenses- Operations	\$7,416	---	---	---	\$86,423	\$93,839
Total Assets	\$612,240	\$795,249	\$2,850,611	\$4,728,160	\$2,762,301	\$11,748,562
Liabilities						
Accounts Payable	\$14,695	---	---	---	\$35,486	\$50,180
Accrued Expenses	---	---	---	---	\$106	\$106
Deferred Revenue- Season Advance	---	---	---	---	\$89,350	\$89,350
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$7,597	\$7,597
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$236,578	\$236,578
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	---	\$209	---	---	\$43,529	\$43,739
Accrued Interest Payable	---	---	---	---	\$79,516	\$79,516
Accrued Principal Payable	---	---	---	---	\$246,917	\$246,917
Sales Tax Payable	---	---	---	---	\$28,107	\$28,107
Event Deposits	---	---	---	---	(\$3,812)	(\$3,812)
Due to Golf Course	\$46,251	\$38,538	\$22,922	---	---	\$107,711
Due to Debt Service	\$13,487	---	---	---	---	\$13,487
Due to Capital Reserve	\$335	---	---	\$138,895	---	\$139,230
Accrued Payroll Payable	\$7,295	---	---	---	\$18,115	\$25,410
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	---	---	---	---	(\$346,614)	(\$346,614)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$7,416	---	---	---	---	\$7,416
Unassigned	\$346,762	---	---	---	---	\$346,762
Assigned- Capital Reserve Fund	---	\$756,502	---	---	---	\$756,502
Restricted for Capital Projects	---	---	---	\$4,589,265	---	\$4,589,265
Restricted for Debt Service	---	---	\$2,827,689	---	---	\$2,827,689
Total Liabilities, Fund Equity, Other	\$612,240	\$795,249	\$2,850,611	\$4,728,160	\$2,762,301	\$11,748,562

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending April 30, 2022

	Adopted Budget	Prorated Budget 4/30/22	Actual 4/30/22	Variance
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Revenues

Maintenance Assessments	\$808,157	\$780,802	\$780,802	\$0
Golf Course Administrative Services	\$56,280	\$32,830	\$32,830	\$0
Donations for Park Material	\$0	\$0	\$4,275	\$4,275
Miscellaneous Income- Farmers Market	\$0	\$0	\$12,191	\$12,191
Interest Income	\$100	\$58	\$55	(\$4)

Total Revenues

	\$864,536	\$813,690	\$830,153	\$16,463
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Administrative Expenditures

Supervisors Fees	\$30,496	\$17,789	\$14,486	\$3,304
Engineering Fees	\$5,000	\$2,917	\$1,025	\$1,892
Attorney's Fees	\$5,000	\$2,917	\$8,809	(\$5,893)
Dissemination	\$1,000	\$583	\$583	\$0
Trustee Fees	\$5,600	\$3,267	\$0	\$3,267
Annual Audit	\$6,500	\$3,792	\$0	\$3,792
Collection Agent	\$2,500	\$1,458	\$1,458	\$0
Management Fees	\$103,454	\$60,348	\$60,348	(\$0)
Postage	\$1,500	\$875	\$898	(\$23)
Printing & Binding	\$2,500	\$1,458	\$3,980	(\$2,522)
Insurance- Liability	\$8,040	\$4,690	\$4,081	\$609
Legal Advertising	\$1,500	\$875	\$797	\$78
Other Current Charges	\$1,500	\$875	\$177	\$698
Office Supplies	\$1,500	\$875	\$50	\$825
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,250	\$2,479	\$2,479	(\$0)

Total Administrative

	\$180,515	\$105,373	\$99,347	\$6,026
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Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2022

	Adopted Budget	Prorated Budget 4/30/22	Actual 4/30/22	Variance
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Operating Expenditures

Salaries	\$147,487	\$86,034	\$89,016	(\$2,982)
Administration Fee	\$1,388	\$810	\$649	\$161
FICA Expense	\$11,283	\$6,582	\$6,420	\$162
Health Insurance	\$17,410	\$10,156	\$9,960	\$196
Workers Compensation	\$2,891	\$1,686	\$1,481	\$205
Unemployment	\$842	\$491	\$666	(\$175)
Other Contractual	\$7,500	\$4,375	\$8,566	(\$4,191)
Marketing- Lifestyle/Amenities	\$18,000	\$10,500	\$10,922	(\$422)
Training	\$500	\$292	\$0	\$292
Uniforms	\$500	\$292	\$0	\$292
Total Operating	\$207,801	\$121,217	\$127,681	(\$6,464)

Maintenance Expenditures

Canal Maintenance	\$14,000	\$8,167	\$0	\$8,167
Lake Bank Restoration	\$30,000	\$24,000	\$24,000	\$0
Environmental Services	\$20,000	\$11,667	\$1,265	\$10,402
Water Management System	\$99,000	\$57,750	\$66,359	(\$8,609)
Midge Control	\$15,000	\$8,750	\$0	\$8,750
Contingencies	\$2,000	\$1,167	\$3,157	(\$1,991)
Fire Line Maintenance	\$2,000	\$2,000	\$2,000	\$0
Basin Repair	\$3,000	\$1,750	\$117	\$1,633
Total Maintenance	\$185,000	\$115,250	\$96,898	\$18,352

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending April 30, 2022

	Adopted Budget	Prorated Budget 4/30/22	Actual 4/30/22	Variance
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Grounds Maintenance Expenditures

Salaries	\$166,108	\$96,896	\$77,810	\$19,086
Administrative Fees	\$3,446	\$2,010	\$1,298	\$712
FICA	\$12,707	\$7,412	\$5,676	\$1,737
Health Insurance	\$28,182	\$16,440	\$10,765	\$5,674
Workers Compensation	\$3,256	\$1,899	\$1,295	\$605
Unemployment	\$2,506	\$1,462	\$830	\$632
Telephone	\$6,250	\$3,646	\$3,982	(\$336)
Utilities	\$7,200	\$4,200	\$5,386	(\$1,186)
Property Appraiser	\$1,990	\$1,161	\$1,989	(\$828)
Insurance- Property	\$2,197	\$1,282	\$1,537	(\$255)
Repairs	\$15,000	\$8,750	\$11,917	(\$3,167)
Fuel	\$10,000	\$5,833	\$11,146	(\$5,313)
Park Maintenance	\$7,500	\$4,375	\$5,651	(\$1,276)
Sidewalk Repair	\$10,000	\$5,833	\$0	\$5,833
Chemicals	\$4,000	\$2,333	\$1,869	\$465
Contingencies	\$4,000	\$2,333	\$2,826	(\$493)
Refuse	\$6,000	\$3,500	\$2,640	\$860
Office Supplies	\$750	\$438	\$0	\$438
Uniforms	\$3,000	\$1,750	\$2,099	(\$349)
Fire Alarm System	\$7,500	\$4,375	\$3,581	\$794
Rain Bird Pump System	\$27,576	\$16,086	\$16,319	(\$233)
Park Materials	\$0	\$0	\$1,748	(\$1,748)

Total Grounds Maintenance	\$329,168	\$192,015	\$170,363	\$21,651
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Total Expenditures	\$902,484	\$533,855	\$494,290	\$39,566
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Operating Income (Loss)	(\$37,948)	\$279,835	\$335,863	\$56,028
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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)	\$279,835	\$335,863	\$56,028
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Beginning Fund Balance	\$42,948			\$194,315
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Ending Fund Balance	\$0		\$530,178	
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Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending April 30, 2022

	Adopted Budget	Prorated Budget 4/30/22	Actual 4/30/22	Variance
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Revenues

Interest Income	\$1,000	\$583	\$108	(\$475)
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	\$583	\$450,108	\$449,525
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Expenditures

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

Total Expenditures	\$125,000	\$0	\$0	\$0
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Excess Revenues/(Expenditures)	(\$112,306)		\$450,108	
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Beginning Fund Balance	\$315,696		\$306,394	
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Ending Fund Balance	\$203,390		\$756,502	
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Viera East
Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending April 30, 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 April 30, 2022

	Adopted Budget	Prorated Budget 4/30/22	Actual 4/30/22	Variance
Revenues				
Special Assessments	\$2,089,942	\$2,019,222	\$2,019,222	\$0
Interest Income	\$100	\$58	\$31	(\$28)
Total Revenues	\$2,090,042	\$2,019,281	\$2,019,253	(\$28)
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)		\$1,954,134	
Beginning Fund Balance	\$458,327		\$458,303	
Ending Fund Balance	\$153,131		\$2,412,437	

Viera East

Community Development District

Debt Service Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending April 30, 2022

	Adopted Budget	Prorated Budget 4/30/22	Actual 4/30/22	Variance
<u>Revenues</u>				
Interest Income	\$500	\$292	\$13	(\$279)
Total Revenues	\$500	\$292	\$13	(\$279)
<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)		(\$90,295)	
Beginning Fund Balance	\$270,953		\$505,547	
Ending Fund Balance	\$90,838		\$415,252	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2022

	Actual 4/30/22
<u>Revenues</u>	
Interest Income	\$119
Total Revenues	\$119
<u>Expenditures</u>	
Capital Outlay	\$195,058
Cost of Issuance	\$0
Total Expenditures	\$195,058
Excess Revenues/(Expenditures)	(\$194,939)
Beginning Fund Balance	\$4,784,204
Ending Fund Balance	\$4,589,265

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,648	3,627	1,021	28,147	22,976	5,171
Member Rounds	10,000	864	1,029	(165)	5,881	6,518	(637)
Comp Rounds	3,000	137	309	(172)	1,369	1,955	(586)
EZ Links	3,000	0	309	(309)	-	1,889	(1,889)
GolfNow	2,000	276	206	70	1,659	1,304	355
Total Memberships	60	7	-	7	51	60	(9)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$40	\$42	(\$2)	\$43	\$43	\$0
<i>Revenues</i>							
Greens Fees	\$1,426,357	\$185,022	\$153,333	\$31,689	\$1,208,549	\$985,613	\$222,936
Gift Cards- Sales	\$25,000	\$665	\$2,688	(\$2,023)	\$6,315	\$17,275	(\$10,960)
Gift Cards- Usage	(\$25,000)	(\$1,335)	(\$2,688)	\$1,353	(\$11,480)	(\$17,275)	\$5,795
Season Advance/Trail Fees	\$210,000	\$24,956	\$22,575	\$2,381	\$167,227	\$145,110	\$22,117
Associate Memberships	\$42,000	\$2,212	\$4,515	(\$2,303)	\$22,522	\$29,022	(\$6,500)
Driving Range	\$80,000	\$10,812	\$8,600	\$2,212	\$64,886	\$55,280	\$9,606
Golf Lessons	\$2,100	\$335	\$226	\$109	\$1,545	\$1,451	\$94
Merchandise Sales	\$115,000	\$14,745	\$12,363	\$2,383	\$75,179	\$79,465	(\$4,286)
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,519	\$0	\$10,635	\$10,635	\$0
Miscellaneous Income	\$15,000	\$797	\$1,250	(\$452)	\$4,222	\$8,747	(\$4,524)
Total Revenues	\$1,908,696	\$239,730	\$204,380	\$35,349	\$1,549,601	\$1,315,322	\$234,278
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,269	\$1,250	(\$20)	\$8,669	\$8,747	\$78
Telephone	\$2,500	\$194	\$208	\$14	\$895	\$1,458	\$563
Postage	\$2,000	\$0	\$167	\$167	\$0	\$1,166	\$1,166
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Utilities	\$15,900	\$335	\$1,324	\$990	\$2,837	\$9,271	\$6,435
Repairs & Maintenance	\$8,000	\$1,020	\$666	(\$354)	\$13,777	\$4,665	(\$9,112)
Marketing- Golf Marketing	\$39,000	\$974	\$3,249	\$2,275	\$11,772	\$22,741	\$10,969
Bank Charges	\$35,000	\$249	\$2,916	\$2,667	\$28,052	\$20,409	(\$7,644)
Office Supplies	\$4,000	\$292	\$333	\$41	\$2,505	\$2,332	(\$172)
Operating Supplies	\$5,000	\$332	\$417	\$85	\$1,907	\$2,916	\$1,008
Dues, Licenses & Subscriptions	\$8,000	\$0	\$666	\$666	\$8,281	\$4,665	(\$3,616)
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Training, Education & Employee Relations	\$3,000	\$0	\$250	\$250	\$397	\$1,749	\$1,352
Contractual Security	\$3,000	\$0	\$250	\$250	\$419	\$1,749	\$1,331
IT Services	\$3,000	\$0	\$250	\$250	\$2,947	\$1,749	(\$1,198)
Total Golf Course Expenditures	\$144,900	\$4,664	\$12,070	\$7,406	\$82,457	\$84,491	\$2,035

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$239,595	\$22,417	\$19,965	(\$2,452)	\$131,492	\$139,758	\$8,266
Administrative Fee	\$19,039	\$1,435	\$1,587	\$152	\$9,573	\$11,106	\$1,532
FICA Expense	\$18,329	\$1,693	\$1,527	(\$165)	\$9,960	\$10,691	\$732
Health Insurance	\$739	\$1,660	\$62	(\$1,599)	\$5,392	\$431	(\$4,961)
Workers Compensation	\$4,696	\$354	\$391	\$37	\$2,182	\$2,739	\$557
Unemployment	\$12,835	\$672	\$1,070	\$398	\$3,306	\$7,487	\$4,181
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,574	\$1,283	(\$290)
Utilities	\$22,500	\$1,905	\$1,875	(\$30)	\$12,576	\$13,125	\$549
Repairs	\$250	\$0	\$21	\$21	\$1,446	\$146	(\$1,300)
Pest Control	\$1,200	\$95	\$100	\$5	\$696	\$700	\$4
Supplies	\$10,000	\$282	\$833	\$551	\$7,096	\$5,833	(\$1,263)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$875	\$875
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,167	\$1,166
Fuel	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Cart Lease	\$87,763	\$7,072	\$7,314	\$242	\$50,279	\$51,195	\$916
Cart Maintenance	\$4,000	\$0	\$333	\$333	\$2,441	\$2,333	(\$107)
Driving Range	\$10,000	\$809	\$833	\$24	\$5,843	\$5,833	(\$10)
Total Golf Operation Expenditures	\$437,146	\$38,394	\$36,428	(\$1,966)	\$243,857	\$254,995	\$11,138
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$6,520	\$6,417	(\$104)	\$47,969	\$44,917	(\$3,052)
Total Merchandise Sales	\$77,000	\$6,520	\$6,417	(\$104)	\$47,969	\$44,917	(\$3,052)

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2022

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$420,047	\$34,364	\$35,004	\$640	\$247,263	\$245,027	(\$2,235)
Administrative Fees	\$9,595	\$632	\$800	\$167	\$4,570	\$5,597	\$1,027
FICA Expense	\$32,134	\$2,563	\$2,678	\$115	\$18,482	\$18,745	\$263
Employee Insurance	\$43,225	\$2,592	\$3,602	\$1,010	\$20,404	\$25,215	\$4,810
Workers Compensation	\$9,341	\$543	\$778	\$235	\$4,124	\$5,449	\$1,324
Unemployment	\$7,165	\$161	\$597	\$436	\$3,351	\$4,180	\$829
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$2,333	\$2,333
Utilities/Water	\$26,200	\$2,544	\$2,183	(\$361)	\$14,721	\$15,283	\$562
Repairs	\$48,000	\$1,555	\$4,000	\$2,445	\$18,994	\$28,000	\$9,006
Fuel & Oil	\$40,000	\$6,350	\$3,333	(\$3,016)	\$22,994	\$23,333	\$339
Pest Control	\$1,000	\$104	\$83	(\$20)	\$706	\$583	(\$122)
Irrigation/Drainage	\$30,000	\$1,138	\$2,500	\$1,362	\$8,220	\$17,500	\$9,280
Sand and Topsoil	\$26,500	\$341	\$2,208	\$1,868	\$7,493	\$15,458	\$7,966
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$4,531	\$4,083	(\$448)
Fertilizer	\$139,000	\$19,638	\$11,583	(\$8,055)	\$109,439	\$81,083	(\$28,356)
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$0	\$9,625	\$9,625
Trash Removal	\$2,000	\$207	\$167	(\$40)	\$1,484	\$1,167	(\$317)
Contingency	\$6,000	\$0	\$500	\$500	\$8,308	\$8,308	\$0
First Aid	\$800	\$0	\$67	\$67	\$291	\$467	\$176
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Operating Supplies	\$15,000	\$1,023	\$1,250	\$227	\$9,585	\$8,750	(\$835)
Training	\$1,000	\$275	\$83	(\$192)	\$1,429	\$583	(\$845)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$40	\$583	\$543
Janitorial Services	\$20,000	\$950	\$1,667	\$717	\$6,622	\$11,667	\$5,045
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$1,663	\$583	(\$1,080)
Uniforms	\$8,500	\$819	\$708	(\$110)	\$6,067	\$4,958	(\$1,109)
Equipment Rental	\$2,000	\$33	\$167	\$134	\$234	\$1,167	\$933
Equipment Lease	\$177,975	\$22,493	\$14,831	(\$7,662)	\$95,247	\$103,819	\$8,572
Small Tools	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Total Golf Course Maintenance	\$1,096,482	\$98,323	\$91,374	(\$6,949)	\$616,262	\$644,423	\$28,161

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 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	\$875	\$875
Engineering	\$0	\$0	\$0	\$0	\$210	\$0	(\$210)
Arbitrage	\$600	\$450	\$50	(\$400)	\$450	\$350	(\$100)
Dissemination	\$1,000	\$83	\$83	\$0	\$583	\$583	\$0
Trustee Fees	\$4,100	\$8,178	\$342	(\$7,837)	\$8,178	\$2,392	(\$5,787)
Annual Audit	\$1,500	\$0	\$125	\$125	\$0	\$875	\$875
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$32,830	\$32,830	\$0
Insurance	\$85,019	\$7,745	\$7,085	(\$660)	\$53,925	\$49,594	(\$4,330)
Property Taxes	\$10,000	\$740	\$833	\$93	\$9,153	\$5,833	(\$3,320)
Total Administrative Expenditures	\$159,999	\$21,887	\$13,333	(\$8,554)	\$105,330	\$93,333	(\$11,997)
Total Revenues	\$1,908,696	\$239,730	\$204,380	\$35,349	\$1,549,601	\$1,315,322	\$234,278
Total Expenditures	\$1,915,527	\$169,788	\$159,621	(\$10,167)	\$1,095,874	\$1,122,158	\$26,285
Operating Income (Loss)	(\$6,831)	\$69,941	\$44,759	\$25,182	\$453,727	\$193,164	\$260,563
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	\$1	\$326,817	\$326,813	\$4
Interest Income	\$1,000	\$1	\$83	(\$82)	\$8	\$583	(\$575)
Reserve Funding- Transfer Out (Capital Reserve)	(\$6,694)	\$0	(\$558)	(\$558)	\$0	(\$3,905)	\$3,905
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	(\$81,915)	(\$81,915)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$246,917)	(\$247,917)	\$1,000
Total Non Operating Revenues/(Expenditures)	\$6,831	(\$429)	(\$906)	(\$639)	(\$451,706)	(\$6,340)	(\$445,366)
Change in Net Assets	\$0	\$69,512	\$43,853	\$24,543	\$2,021	\$186,824	(\$184,803)
Beginning Net Assets	\$0	----	----	----	(\$328,497)	----	----
Ending Net Assets	\$0	----	----	----	(\$326,476)	----	----

Viera East

Community Development District

Restaurant- Hook & Eagle
Statement of Revenues & Expenditures
For Period Ending April 30, 2022

	Adopted Budget	Prorated Budget 4/30/22	Actual 4/30/22	Variance
<i>Revenues</i>				
Food Sales	\$9,200	\$5,367	\$131,760	\$126,393
Wine Sales	\$400	\$233	\$6,406	\$6,173
Beer Sales	\$6,400	\$3,733	\$80,711	\$76,978
Beverage Sales	\$1,600	\$933	\$20,390	\$19,457
Liquor Sales	\$2,400	\$1,400	\$43,147	\$41,747
Gift Card Sales	\$0	\$0	\$7,768	\$7,768
Gift Cards Usage	\$0	\$0	\$0	\$0
Total Revenues	\$20,000	\$11,667	\$290,183	\$278,516
<i>Restaurant Expenditures</i>				
Restaurant Manager Contract	\$0	\$0	\$37,917	(\$37,917)
Salaries	\$0	\$0	\$82,499	(\$82,499)
Administrative Fee	\$0	\$0	\$3,733	(\$3,733)
FICA Expense	\$0	\$0	\$8,764	(\$8,764)
Health Insurance	\$0	\$0	\$6,695	(\$6,695)
Workers Compensation	\$0	\$0	\$1,307	(\$1,307)
Unemployment	\$0	\$0	\$3,724	(\$3,724)
Telephone	\$0	\$0	\$1,931	(\$1,931)
Utilities	\$0	\$0	\$5,966	(\$5,966)
Pest Control	\$1,200	\$700	\$692	\$8
Equipment Lease	\$1,100	\$642	\$705	(\$63)
Repairs	\$0	\$0	\$6,496	(\$6,496)
Kitchen Equipment/Supplies	\$0	\$0	\$1,400	(\$1,400)
Paper & Plastic Supplies	\$0	\$0	\$5,240	(\$5,240)
Operating Supplies	\$0	\$0	\$20,118	(\$20,118)
Food Cost	\$0	\$0	\$50,077	(\$50,077)
Snack Cost	\$0	\$0	\$4,281	(\$4,281)
Beer Cost	\$0	\$0	\$31,775	(\$31,775)
Beverage Cost	\$0	\$0	\$10,761	(\$10,761)
Wine Cost	\$0	\$0	\$2,318	(\$2,318)
Liquor Cost	\$0	\$0	\$11,553	(\$11,553)
First Aid	\$0	\$0	\$188	(\$188)
Entertainment	\$0	\$0	\$5,800	(\$5,800)
Delivery/Gas	\$0	\$0	\$1,878	(\$1,878)
Uniforms	\$0	\$0	\$474	(\$474)
Dues & License	\$0	\$0	\$4,029	(\$4,029)
Total Restaurant Expenditures	\$2,300	\$1,342	\$310,321	(\$308,979)
Operating Income (Loss)	\$17,700	\$10,325	(\$20,138)	(\$30,463)
<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	\$10,325	(\$20,138)	(\$30,463)
Beginning Fund Balance	\$0		\$0	
Ending Fund Balance	\$0		(\$20,138)	

**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	\$28,893	\$0	\$0	\$0	\$0	\$0	\$780,802
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,830
Donations for Park Material	\$1,250	\$1,200	\$0	\$1,200	\$0	\$0	\$625	\$0	\$0	\$0	\$0	\$0	\$4,275
Miscellaneous Income- Farmers Market	\$745	\$777	\$863	\$2,896	\$715	\$5,194	\$1,003	\$0	\$0	\$0	\$0	\$0	\$12,191
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	\$35,211	\$0	\$0	\$0	\$0	\$0	\$830,153
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,343	\$2,247	\$2,473	\$1,341	\$2,471	\$2,367	\$2,243	\$0	\$0	\$0	\$0	\$0	\$14,486
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	\$1,538	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$8,809
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
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	\$208	\$0	\$0	\$0	\$0	\$0	\$1,458
Management Fees	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$0	\$0	\$0	\$0	\$0	\$60,348
Postage	\$3	\$25	\$790	\$145	\$0	(\$129)	\$64	\$0	\$0	\$0	\$0	\$0	\$898
Printing & Binding	\$32	\$83	\$99	\$111	\$3	\$3,565	\$88	\$0	\$0	\$0	\$0	\$0	\$3,980
Insurance- Liability	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$4,081
Legal Advertising	\$0	\$0	\$623	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$797
Other Current Charges	\$82	\$25	\$23	\$0	\$0	\$27	\$20	\$0	\$0	\$0	\$0	\$0	\$177
Office Supplies	\$0	\$10	\$10	\$10	\$0	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$50
Dues & Licenses	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Information Technology	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$0	\$0	\$0	\$0	\$0	\$2,479
Total Administrative	\$11,485	\$15,528	\$16,747	\$12,726	\$13,862	\$16,715	\$12,283	\$0	\$0	\$0	\$0	\$0	\$99,347
<i>Operating Expenditures</i>													
Salaries	\$13,286	\$12,015	\$13,478	\$12,571	\$11,895	\$12,260	\$13,512	\$0	\$0	\$0	\$0	\$0	\$89,016
Administration Fee	\$100	\$91	\$99	\$88	\$85	\$88	\$97	\$0	\$0	\$0	\$0	\$0	\$649
FICA Expense	\$914	\$805	\$915	\$993	\$882	\$909	\$1,002	\$0	\$0	\$0	\$0	\$0	\$6,420
Health Insurance	\$804	\$812	\$1,653	\$1,718	\$1,718	\$1,718	\$1,536	\$0	\$0	\$0	\$0	\$0	\$9,960
Workers Compensation	\$239	\$216	\$243	\$188	\$188	\$194	\$213	\$0	\$0	\$0	\$0	\$0	\$1,481
Unemployment	\$0	\$0	\$86	\$483	\$89	\$2	\$6	\$0	\$0	\$0	\$0	\$0	\$666
Other Contractual	\$1,008	\$857	\$933	\$1,369	\$1,658	\$1,368	\$1,374	\$0	\$0	\$0	\$0	\$0	\$8,566
Marketing- Lifestyle/Amenities	\$2,400	\$783	\$1,437	\$1,200	\$1,200	\$1,503	\$2,400	\$0	\$0	\$0	\$0	\$0	\$10,922
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	\$20,140	\$0	\$0	\$0	\$0	\$0	\$127,681

**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	\$720	\$545	\$0	\$0	\$0	\$0	\$0	\$1,265
Water Management System	\$8,368	\$10,218	\$9,768	\$9,343	\$9,193	\$10,903	\$8,568	\$0	\$0	\$0	\$0	\$0	\$66,359
Midge Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$1,200	\$0	\$0	\$1,957	\$0	\$0	\$0	\$0	\$0	\$3,157
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	\$117	\$0	\$0	\$0	\$0	\$0	\$117
Total Maintenance	\$10,368	\$10,218	\$9,768	\$34,543	\$9,193	\$11,623	\$11,188	\$0	\$0	\$0	\$0	\$0	\$96,898
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,209	\$10,821	\$12,528	\$9,815	\$10,162	\$10,763	\$11,512	\$0	\$0	\$0	\$0	\$0	\$77,810
Administrative Fees	\$200	\$182	\$163	\$212	\$171	\$176	\$194	\$0	\$0	\$0	\$0	\$0	\$1,298
FICA	\$894	\$792	\$922	\$710	\$742	\$776	\$840	\$0	\$0	\$0	\$0	\$0	\$5,676
Health Insurance	\$1,079	\$1,630	\$1,376	\$1,721	\$1,721	\$1,721	\$1,516	\$0	\$0	\$0	\$0	\$0	\$10,765
Workers Compensation	\$220	\$195	\$215	\$155	\$161	\$168	\$182	\$0	\$0	\$0	\$0	\$0	\$1,295
Unemployment	\$0	\$0	\$172	\$178	\$307	\$138	\$35	\$0	\$0	\$0	\$0	\$0	\$830
Telephone	\$557	\$611	\$555	\$545	\$545	\$586	\$584	\$0	\$0	\$0	\$0	\$0	\$3,982
Utilities	\$904	\$830	\$684	\$879	\$779	\$675	\$637	\$0	\$0	\$0	\$0	\$0	\$5,386
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	\$220	\$0	\$0	\$0	\$0	\$0	\$1,537
Repairs	\$1,095	\$5,140	\$454	\$47	\$1,332	\$3,765	\$86	\$0	\$0	\$0	\$0	\$0	\$11,917
Fuel	\$2,254	\$450	\$1,330	\$1,497	\$1,387	\$1,101	\$3,127	\$0	\$0	\$0	\$0	\$0	\$11,146
Park Maintenance	\$0	\$0	\$146	\$803	\$2,232	\$589	\$1,881	\$0	\$0	\$0	\$0	\$0	\$5,651
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	\$215	\$0	\$0	\$0	\$0	\$0	\$2,099
Fire Alarm System	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$0	\$0	\$0	\$0	\$0	\$3,581
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$16,319
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	\$21,257	\$23,306	\$26,693	\$23,838	\$0	\$0	\$0	\$0	\$0	\$170,363
Total Expenditures	\$63,499	\$68,652	\$70,403	\$87,137	\$64,076	\$73,073	\$67,449	\$0	\$0	\$0	\$0	\$0	\$494,290
Operating Income (Loss)	(\$56,762)	\$169,592	\$423,850	(\$67,986)	(\$42,618)	(\$57,974)	(\$32,238)	\$0	\$0	\$0	\$0	\$0	\$335,863
<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	(\$67,986)	(\$42,618)	(\$57,974)	(\$32,238)	\$0	\$0	\$0	\$0	\$0	\$335,863

**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	4,648	0	0	0	0	0	28,147
Member Rounds	701	814	784	794	870	1,054	864	0	0	0	0	0	5,881
Comp Rounds	214	329	156	234	142	157	137	0	0	0	0	0	1,369
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	308	71	293	178	246	287	276	0	0	0	0	0	1,659
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$40	\$40	\$46	\$46	\$47	\$40	\$0	\$0	\$0	\$0	\$0	\$298
Revenues:													
Greens Fees	\$129,023	\$129,054	\$153,395	\$170,075	\$207,689	\$234,291	\$185,022	\$0	\$0	\$0	\$0	\$0	\$1,208,549
Gift Cards - Sales	\$349	\$397	\$3,300	\$219	\$706	\$680	\$665	\$0	\$0	\$0	\$0	\$0	\$6,315
Gift Cards - Usage	(\$1,925)	(\$281)	(\$1,538)	(\$2,627)	(\$2,218)	(\$1,556)	(\$1,335)	\$0	\$0	\$0	\$0	\$0	(\$11,480)
Season Advance/Trail Fees	\$20,573	\$22,472	\$21,895	\$24,159	\$26,317	\$26,856	\$24,956	\$0	\$0	\$0	\$0	\$0	\$167,227
Associate Memberships	\$1,738	\$2,565	\$3,555	\$4,582	\$3,792	\$4,078	\$2,212	\$0	\$0	\$0	\$0	\$0	\$22,522
Driving Range	\$7,266	\$7,328	\$10,607	\$7,590	\$9,971	\$11,312	\$10,812	\$0	\$0	\$0	\$0	\$0	\$64,886
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$335	\$335	\$0	\$0	\$0	\$0	\$0	\$1,545
Merchandise Sales	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$14,745	\$0	\$0	\$0	\$0	\$0	\$75,179
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$10,635
Miscellaneous Income	\$574	\$253	\$404	\$417	\$486	\$1,291	\$797	\$0	\$0	\$0	\$0	\$0	\$4,222
Total Revenues	\$171,495	\$171,201	\$203,533	\$214,192	\$258,445	\$291,004	\$239,730	\$0	\$0	\$0	\$0	\$0	\$1,549,601
Golf Course Expenditures:													
Other Contractual Services	\$1,246	\$1,763	\$609	\$1,232	\$1,281	\$1,268	\$1,269	\$0	\$0	\$0	\$0	\$0	\$8,669
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$171	\$194	\$0	\$0	\$0	\$0	\$0	\$895
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	\$335	\$0	\$0	\$0	\$0	\$0	\$2,837
Repairs & Maintenance	\$2,527	\$2,610	\$1,886	\$2,006	\$2,910	\$818	\$1,020	\$0	\$0	\$0	\$0	\$0	\$13,777
Advertising	\$1,735	\$1,748	\$2,434	\$1,739	\$1,329	\$1,814	\$974	\$0	\$0	\$0	\$0	\$0	\$11,772
Bank Charges	\$2,979	\$4,423	\$4,390	\$6,157	\$5,709	\$4,145	\$249	\$0	\$0	\$0	\$0	\$0	\$28,052
Office Supplies	\$636	\$129	\$340	\$238	\$230	\$640	\$292	\$0	\$0	\$0	\$0	\$0	\$2,505
Operating Supplies	\$157	\$164	\$516	\$434	\$179	\$125	\$332	\$0	\$0	\$0	\$0	\$0	\$1,907
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	\$10,288	\$4,664	\$0	\$0	\$0	\$0	\$0	\$82,457

**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	\$22,417	\$0	\$0	\$0	\$0	\$0	\$131,492
Administrative Fee	\$1,427	\$1,298	\$1,510	\$1,216	\$1,334	\$1,353	\$1,435	\$0	\$0	\$0	\$0	\$0	\$9,573
FICA Expense	\$1,475	\$1,231	\$1,352	\$1,256	\$1,363	\$1,590	\$1,693	\$0	\$0	\$0	\$0	\$0	\$9,960
Health Insurance	\$521	\$596	\$663	\$631	\$689	\$631	\$1,660	\$0	\$0	\$0	\$0	\$0	\$5,392
Workers Compensation	\$350	\$293	\$308	\$262	\$284	\$331	\$354	\$0	\$0	\$0	\$0	\$0	\$2,182
Unemployment	\$401	\$266	\$403	\$591	\$642	\$331	\$672	\$0	\$0	\$0	\$0	\$0	\$3,306
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	\$1,905	\$0	\$0	\$0	\$0	\$0	\$12,576
Repairs	\$50	\$0	\$0	\$0	\$0	\$1,396	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446
Pest Control	\$122	\$95	\$99	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$696
Supplies	\$508	\$1,371	\$1,697	\$1,906	\$910	\$423	\$282	\$0	\$0	\$0	\$0	\$0	\$7,096
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	\$7,363	\$7,072	\$0	\$0	\$0	\$0	\$0	\$50,279
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	\$809	\$0	\$0	\$0	\$0	\$0	\$5,843
Total Golf Operation Expenditures	\$33,170	\$34,233	\$33,270	\$32,547	\$34,092	\$38,151	\$38,394	\$0	\$0	\$0	\$0	\$0	\$243,857
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$0	\$0	\$0	\$0	\$0	\$47,969
Total Merchandise Sales	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$0	\$0	\$0	\$0	\$0	\$47,969

**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	\$34,364	\$0	\$0	\$0	\$0	\$0	\$247,263
Administrative Fees	\$701	\$674	\$743	\$644	\$603	\$574	\$632	\$0	\$0	\$0	\$0	\$0	\$4,570
FICA Expense	\$2,851	\$2,732	\$3,065	\$2,588	\$2,324	\$2,359	\$2,563	\$0	\$0	\$0	\$0	\$0	\$18,482
Employee Insurance	\$2,315	\$2,739	\$2,978	\$3,912	\$2,877	\$2,992	\$2,592	\$0	\$0	\$0	\$0	\$0	\$20,404
Workers Compensation	\$685	\$654	\$703	\$548	\$493	\$499	\$543	\$0	\$0	\$0	\$0	\$0	\$4,124
Unemployment	\$71	\$94	\$577	\$1,158	\$824	\$466	\$161	\$0	\$0	\$0	\$0	\$0	\$3,351
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	\$2,544	\$0	\$0	\$0	\$0	\$0	\$14,721
Repairs	\$2,736	\$2,093	\$3,012	\$3,159	\$4,577	\$1,861	\$1,555	\$0	\$0	\$0	\$0	\$0	\$18,994
Fuel & Oil	\$4,791	\$1,084	\$2,917	\$3,039	\$2,577	\$2,235	\$6,350	\$0	\$0	\$0	\$0	\$0	\$22,994
Pest Control	\$112	\$99	\$95	\$99	\$99	\$99	\$104	\$0	\$0	\$0	\$0	\$0	\$706
Irrigation/Drainage	\$1,231	\$581	\$926	\$1,039	\$1,908	\$1,398	\$1,138	\$0	\$0	\$0	\$0	\$0	\$8,220
Sand and Topsoil	\$990	\$1,031	\$489	\$2,858	\$1,444	\$341	\$341	\$0	\$0	\$0	\$0	\$0	\$7,493
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	\$19,638	\$0	\$0	\$0	\$0	\$0	\$109,439
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$207	\$414	\$0	\$243	\$207	\$207	\$207	\$0	\$0	\$0	\$0	\$0	\$1,484
Contingency	\$3,950	\$0	\$113	\$0	\$45	\$4,200	\$0	\$0	\$0	\$0	\$0	\$0	\$8,308
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	\$1,407	\$1,023	\$0	\$0	\$0	\$0	\$0	\$9,585
Training	\$0	\$886	\$0	\$45	\$78	\$145	\$275	\$0	\$0	\$0	\$0	\$0	\$1,429
Janitorial Supplies	\$0	\$30	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Janitorial Services	\$922	\$950	\$950	\$950	\$950	\$950	\$950	\$0	\$0	\$0	\$0	\$0	\$6,622
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	\$819	\$0	\$0	\$0	\$0	\$0	\$6,067
Equipment Rental	\$34	\$33	\$34	\$34	\$31	\$34	\$33	\$0	\$0	\$0	\$0	\$0	\$234
Equipment Lease	\$8,520	\$13,473	\$12,789	\$14,276	\$11,517	\$12,180	\$22,493	\$0	\$0	\$0	\$0	\$0	\$95,247
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$107,431	\$73,972	\$88,421	\$85,966	\$79,527	\$82,622	\$98,323	\$0	\$0	\$0	\$0	\$0	\$616,262
<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	\$450	\$0	\$0	\$0	\$0	\$0	\$450
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$8,178	\$0	\$0	\$0	\$0	\$0	\$8,178
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	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,830
Insurance	\$7,531	\$7,531	\$7,531	\$7,531	\$7,531	\$8,523	\$7,745	\$0	\$0	\$0	\$0	\$0	\$53,925
Property Taxes	\$0	\$870	\$740	\$5,322	\$740	\$740	\$740	\$0	\$0	\$0	\$0	\$0	\$9,153
Total Administrative Expenditures	\$12,515	\$13,174	\$13,045	\$17,626	\$13,045	\$14,037	\$21,887	\$0	\$0	\$0	\$0	\$0	\$105,330
Total Revenues	\$171,495	\$171,201	\$203,533	\$214,192	\$258,445	\$291,004	\$239,730	\$0	\$0	\$0	\$0	\$0	\$1,549,601
Total Expenditures	\$169,608	\$137,641	\$156,504	\$153,094	\$155,814	\$153,425	\$169,788	\$0	\$0	\$0	\$0	\$0	\$1,095,874
Operating Income (Loss)	\$1,887	\$33,560	\$47,029	\$61,098	\$102,631	\$137,580	\$69,941	\$0	\$0	\$0	\$0	\$0	\$453,727

**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	\$46,688	\$0	\$0	\$0	\$0	\$0	\$326,817
Interest Income	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$8
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)	(\$11,702)	\$0	\$0	\$0	\$0	\$0	(\$81,915)
Principal Expense	(\$34,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	\$0	(\$246,917)
Total Non Operating Revenues/(Expenditures)	\$571	(\$429)	(\$450,130)	(\$429)	(\$429)	(\$430)	(\$429)	\$0	\$0	\$0	\$0	\$0	(\$451,706)
Net Non Operating Income / (Loss)	\$2,458	\$33,131	(\$403,100)	\$60,669	\$102,201	\$137,150	\$69,512	\$0	\$0	\$0	\$0	\$0	\$2,021

**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	\$30,379	\$0	\$0	\$0	\$0	\$0	\$131,760
Wine Sales	\$466	\$835	\$780	\$1,100	\$876	\$1,114	\$1,235	\$0	\$0	\$0	\$0	\$0	\$6,406
Beer Sales	\$8,602	\$8,427	\$11,356	\$9,879	\$13,116	\$13,492	\$15,837	\$0	\$0	\$0	\$0	\$0	\$80,711
Beverage Sales	\$1,752	\$2,322	\$2,933	\$2,492	\$3,159	\$3,642	\$4,091	\$0	\$0	\$0	\$0	\$0	\$20,390
Liquor Sales	\$2,248	\$3,991	\$6,126	\$6,571	\$8,673	\$7,436	\$8,102	\$0	\$0	\$0	\$0	\$0	\$43,147
Gift Card Sales	\$349	\$1,368	\$3,782	\$219	\$706	\$680	\$665	\$0	\$0	\$0	\$0	\$0	\$7,768
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	\$60,310	\$0	\$0	\$0	\$0	\$0	\$290,183
<i>Restaurant Expenditures:</i>													
Restaurant Manager Contract	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$0	\$0	\$0	\$0	\$0	\$37,917
Salaries	\$9,259	\$13,375	\$18,409	\$9,833	\$10,427	\$7,608	\$13,588	\$0	\$0	\$0	\$0	\$0	\$82,499
Administrative Fee	\$422	\$421	\$656	\$569	\$427	\$492	\$746	\$0	\$0	\$0	\$0	\$0	\$3,733
FICA Expense	\$801	\$1,176	\$1,736	\$1,200	\$1,150	\$1,178	\$1,523	\$0	\$0	\$0	\$0	\$0	\$8,764
Health Insurance	\$0	\$80	\$0	\$1,848	\$1,639	\$1,639	\$1,489	\$0	\$0	\$0	\$0	\$0	\$6,695
Workers Compensation	\$140	\$211	\$290	\$162	\$154	\$156	\$194	\$0	\$0	\$0	\$0	\$0	\$1,307
Unemployment	\$459	\$434	\$711	\$565	\$538	\$642	\$375	\$0	\$0	\$0	\$0	\$0	\$3,724
Telephone	\$349	\$246	\$246	\$246	\$246	\$340	\$259	\$0	\$0	\$0	\$0	\$0	\$1,931
Utilities	\$713	\$547	\$963	\$186	\$1,490	\$1,117	\$949	\$0	\$0	\$0	\$0	\$0	\$5,966
Pest Control	\$122	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$692
Equipment Lease	\$101	\$100	\$101	\$100	\$100	\$101	\$101	\$0	\$0	\$0	\$0	\$0	\$705
Repairs	\$1,776	\$4,168	\$0	\$0	\$427	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$6,496
Kitchen Equipment/Supplies	\$1,037	\$270	\$0	\$0	\$0	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$1,400
Paper & Plastic Supplies	\$867	\$511	\$686	\$1,028	\$473	\$977	\$697	\$0	\$0	\$0	\$0	\$0	\$5,240
Operating Supplies	\$10,181	\$1,846	\$2,638	\$1,107	\$979	\$1,822	\$1,546	\$0	\$0	\$0	\$0	\$0	\$20,118
Food Cost	\$2,158	\$6,474	\$8,355	\$7,324	\$6,633	\$9,708	\$9,425	\$0	\$0	\$0	\$0	\$0	\$50,077
Snack Cost	\$717	\$2,152	\$192	\$86	(\$1,143)	\$2,013	\$264	\$0	\$0	\$0	\$0	\$0	\$4,281
Beer Cost	\$1,967	\$5,900	\$4,876	\$4,057	\$4,696	\$7,127	\$3,152	\$0	\$0	\$0	\$0	\$0	\$31,775
Beverage Cost	\$743	\$2,229	\$917	\$3,040	\$434	\$2,016	\$1,381	\$0	\$0	\$0	\$0	\$0	\$10,761
Wine Cost	\$190	\$570	\$304	\$720	(\$79)	\$587	\$25	\$0	\$0	\$0	\$0	\$0	\$2,318
Liquor Cost	\$616	\$1,848	\$2,509	\$2,320	\$2,154	\$974	\$1,132	\$0	\$0	\$0	\$0	\$0	\$11,553
First Aid	\$171	\$0	\$0	\$0	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
Entertainment	\$300	\$0	\$800	\$750	\$650	\$1,350	\$1,950	\$0	\$0	\$0	\$0	\$0	\$5,800
Delivery/Gas	\$0	\$0	\$37	\$0	\$788	\$509	\$544	\$0	\$0	\$0	\$0	\$0	\$1,878
Uniforms	\$0	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$474
Dues & License	\$455	\$599	\$959	\$49	\$1,869	\$49	\$49	\$0	\$0	\$0	\$0	\$0	\$4,029
Total Restaurant Expenditures	\$38,961	\$49,141	\$50,895	\$40,703	\$39,582	\$45,918	\$45,120	\$0	\$0	\$0	\$0	\$0	\$310,321
Operating Income (Loss)	(\$15,109)	(\$20,423)	(\$10,665)	(\$226)	\$5,846	\$5,250	\$15,189	\$0	\$0	\$0	\$0	\$0	(\$20,138)
<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)	(\$20,423)	(\$10,665)	(\$226)	\$5,846	\$5,250	\$15,189	\$0	\$0	\$0	\$0	\$0	(\$20,138)

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	\$14,745	\$0	\$0	\$0	\$0	\$0	\$75,179
Total Revenues	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$14,745	\$0	\$0	\$0	\$0	\$0	\$75,179
<i>Expenditures</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$0	\$0	\$0	\$0	\$0	\$47,969
Total Expenditures	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$0	\$0	\$0	\$0	\$0	\$47,969
Operating Income (Loss)	\$6,430	\$2,885	\$868	\$4,832	\$98	\$3,871	\$8,225	\$0	\$0	\$0	\$0	\$0	\$27,210

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

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

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

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,134
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
Less: May 1, 2021 Principal	(\$425,000)
Current Bonds Outstanding	\$2,470,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$234,611
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

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

	Actuals			Year to Date		
	4/30/21	4/30/22	Variance	4/30/21	4/30/22	Variance
<i>Revenues:</i>						
Greens Fees	\$165,529	\$ 185,022	\$ 19,494	\$ 1,042,776	\$ 1,208,549	\$ 165,773
Gift Cards - Sales	\$862	\$ 665	\$ (197)	\$ 7,307	\$ 6,315	\$ (992)
Gift Cards - Usage	(\$2,108)	(\$1,335)	\$ 774	(\$13,068)	(\$11,480)	\$ 1,588
Season Advance/Trail Fees	\$18,207	\$ 24,956	\$ 6,749	\$ 144,430	\$ 167,227	\$ 22,798
Associate Memberships	\$3,160	\$ 2,212	\$ (948)	\$ 33,101	\$ 22,522	\$ (10,579)
Driving Range	\$7,463	\$ 10,812	\$ 3,349	\$ 54,013	\$ 64,886	\$ 10,873
Golf Lessons	\$175	\$ 335	\$ 160	\$ 1,225	\$ 1,545	\$ 320
Merchandise Sales	\$11,856	\$ 14,745	\$ 2,889	\$ 71,450	\$ 75,179	\$ 3,729
Special Assessments - Operations	\$1,519	\$ 1,519	\$ -	\$ 10,635	\$ 10,635	\$ -
Miscellaneous Income	\$113	\$ 797	\$ 684	\$ 3,520	\$ 4,222	\$ 703
Total Revenues	\$ 206,776	\$ 239,730	\$ 32,954	\$ 1,355,388	\$ 1,549,601	\$ 194,212
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 13,083	\$ 4,664	\$ 8,419	\$77,224	\$ 82,457	\$ (5,233)
Golf Operations	\$ 31,031	\$ 38,394	\$ (7,363)	\$226,528	\$ 243,857	\$ (17,329)
Merchandise Sales	\$ 6,058	\$ 6,520	\$ (462)	\$49,004	\$ 47,969	\$ 1,035
Golf Course Maintenance	\$ 67,552	\$ 98,323	\$ (30,771)	\$491,944	\$ 616,262	\$ (124,318)
Administrative	\$ 14,123	\$ 21,887	\$ (7,765)	\$94,666	\$ 105,330	\$ (10,664)
Total Expenditures	\$ 131,847	\$ 169,788	\$ (37,941)	\$ 939,365	\$ 1,095,874	\$ (156,509)
Operating Income/(Loss)	\$ 74,929	\$ 69,941	\$ (4,987)	\$ 416,023	\$ 453,727	\$ 37,703

**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
4/7/22	\$ 124,331	\$ 28,902	\$ 74,741	\$ 20,688	\$ 124,331
	\$ 3,358,947	\$ 780,810	\$ 2,019,222	\$ 558,914	\$ 3,358,947

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,089,942	60.11%	\$ 2,019,222	\$ (1,944,481)	\$ 74,741
General Fund	\$ 808,157	23.25%	\$ 780,810	\$ (780,810)	\$ -
Recreation Fund	\$ 578,489	16.64%	\$ 558,914	\$ (523,003)	\$ 20,688
	\$ 3,476,588	100.00%	\$ 3,358,947	\$ (3,248,294)	\$ 95,430

Percentage Collected	96.62%
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**Viera East
Community Development District
Detailed Rounds of Golf Report
Apr-22**

PY - PREVIOUS YEAR

Rounds of Golf	Monthly		Year to Date	
Paid Rounds				
Rounds of Golf- Associate Member	727	12%	4,770	13%
Rounds of Golf- CDD Resident	1,146	19%	6,588	18%
Rounds of Golf - Public	2,251	38%	13,528	37%
Rounds of Golf - Golf Now / EZ Links	643	11%	4,001	11%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(146)	-2%	(647)	-2%
Total Paid Rounds	4,621		28,240	
Member Rounds				
Rounds of Golf - Members	865	15%	5,844	16%
Total Member Rounds	865		5,844	
Comp Rounds				
Rounds of Golf- Staff/Comp	97	2%	632	2%
Rounds of Golf- Other Comp	40	1%	325	1%
Total Comp Rounds	137		957	
Rounds of golf - GolfNow/EZ Links	276	5%	1,971	5%
TOTAL ROUNDS OF GOLF	5,899	100%	37,012	100%

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
820	4,931	(93)	(161)
901	5,540	245	1,048
2,002	11,359	249	2,169
619	4,761	24	(760)
0	0	0	0
0	0	0	0
(104)	(557)	(42)	(90)
4,238	26,034	383	2,206
854	5,909	11	(65)
854	5,909	11	(65)
78	597	19	35
70	667	(30)	(342)
148	1,264	(11)	(307)
264	1,965	12	6
5,504	35,172	395	1,840

Revenues	Monthly		Year to Date	
Greens Fee Revenue				
Rounds of Golf- Associate Member	\$30,082	17%	\$203,877	17%
Rounds of Golf- CDD Resident	\$36,642	20%	\$225,903	19%
Rounds of Golf - Public	\$90,919	51%	\$581,152	49%
Rounds of Golf - Golf Now / EZ Links	\$27,183	15%	\$184,524	16%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$5,173)	-3%	(\$20,048)	-2%
TOTAL GREENS FEE REVENUE	\$179,653	100%	\$1,175,408	100%

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$33,322	\$207,529	(\$3,240)	(\$3,652)
\$28,574	\$188,934	\$8,068	\$36,969
\$71,214	\$458,635	\$19,705	\$122,517
\$29,349	\$184,164	(\$2,166)	\$360
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$3,386)	(\$17,674)	(\$1,787)	(\$2,374)
\$159,073	\$1,021,588	\$20,580	\$153,820

Average \$ per Round of Golf	Monthly		Year to Date	
Average \$ per round of Golf				
Rounds of Golf- Associate Member	\$41.38		\$42.74	
Rounds of Golf- CDD Resident	\$31.97		\$34.29	
Rounds of Golf - Public	\$40.39		\$42.96	
Rounds of Golf - Golf Now / EZ Links	\$42.28		\$46.12	
Rounds of Golf- Tournaments	\$0.00		\$0.00	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$35.43		\$30.99	
TOTAL - Average \$ per round of Golf	\$38.88		\$41.62	

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$40.64	\$42.09	\$0.74	\$0.65
\$31.71	\$34.10	\$0.26	\$0.19
\$35.57	\$40.38	\$4.82	\$2.58
\$47.41	\$38.68	(\$5.14)	\$7.44
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\$32.56	\$31.73	\$2.87	(\$0.74)
\$37.53	\$39.24	\$1.34	\$2.38

	Monthly	Year to Date
Membership Revenue	\$24,956	\$167,224
Average \$ per round of Golf	\$28.85	\$28.61

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$18,206	\$144,428	\$6,750	\$22,796
\$21.32	\$24.44	\$7.53	\$4.17