



**Viera East
Community Development
District**

Unaudited Financial Reporting

October 31, 2021



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Viera East
Community Development District
 Combined Balance Sheet
 October 31, 2021

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>
<i>Assets</i>						
Operating Account	\$225,074	\$162,754	---	---	\$478,227	\$866,056
Accounts Receivable	---	---	---	---	\$212	\$212
Assessment Receivable	---	---	---	---	\$48,207	\$48,207
Due From Golf Course	\$10,338	---	---	---	---	\$10,338
Due From General Fund	---	---	\$13,800	---	\$76,890	\$90,690
Due From Capital Reserve	\$209	---	---	---	---	\$209
Due from Debt Service	---	---	---	---	\$22,922	\$22,922
Due from Other	---	---	---	---	\$3,512	\$3,512
Due from Capital Projects	---	\$23,488	---	---	\$3,948	\$27,436
Inventory - Pro Shop	---	---	---	---	\$37,653	\$37,653
<i>Investments:</i>						
State Board	---	\$121,387	---	---	---	\$121,387
Benefit Assessment- Series 2012	---	---	---	---	\$65,033	\$65,033
Reserve - Series 2012	---	---	---	---	\$280,134	\$280,134
Bond Service- Series 2012	---	---	---	---	\$7	\$7
Bond Service- Series 2006	---	---	\$467,427	---	---	\$467,427
Reserve- Series 2020	---	---	\$234,605	---	---	\$234,605
Temporary Interest Series 2020	---	---	\$270,943	---	---	\$270,943
Project- Series 2020	---	---	---	\$4,803,428	---	\$4,803,428
Improvements (Net of Depreciation)	---	---	---	---	\$1,138,838	\$1,138,838
Prepaid Expenses- Operations	\$11,946	---	---	---	\$134,226	\$146,172
Total Assets	\$247,568	\$307,629	\$986,776	\$4,803,428	\$2,289,810	\$8,635,210
<i>Liabilities</i>						
Accounts Payable	\$726	---	---	---	\$40,220	\$40,946
Accrued Expenses	\$4,296	---	---	---	\$14,660	\$18,956
Deferred Revenue- Season Advance	---	---	---	---	\$52,718	\$52,718
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	---	\$209	---	---	\$10,338	\$10,548
Accrued Interest Payable	---	---	---	---	\$105,635	\$105,635
Accrued Principal Payable	---	---	---	---	\$34,417	\$34,417
Sales Tax Payable	---	---	---	---	\$5,762	\$5,762
Event Deposits	---	---	---	---	(\$287)	(\$287)
Due to Golf Course	\$76,890	---	\$22,922	\$3,948	---	\$103,760
Due to Debt Service	\$13,800	---	---	---	---	\$13,800
Due to Capital Reserve	---	---	---	\$23,488	---	\$23,488
Accrued Payroll Payable	\$4,300	---	---	---	\$11,860	\$16,160
Bonds Payable - Series 2012	---	---	---	---	\$2,895,000	\$2,895,000
Bond Discount	---	---	---	---	(\$13,414)	(\$13,414)
Deferred Loss	---	---	---	---	(\$130,973)	(\$130,973)
<i>Fund Equity</i>						
Net Assets	---	---	---	---	(\$737,941)	(\$737,941)
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$11,946	---	---	---	---	\$11,946
Unassigned	(\$40,390)	---	---	---	---	(\$40,390)
Assigned- Capital Reserve Fund	---	\$307,420	---	---	---	\$307,420
Restricted for Capital Projects	---	---	---	\$4,775,992	---	\$4,775,992
Restricted for Debt Service	---	---	\$963,854	---	---	\$963,854
Total Liabilities, Fund Equity, Other	\$247,568	\$307,629	\$986,776	\$4,803,428	\$2,289,810	\$8,635,210

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending October 31, 2021

	Adopted Budget	Prorated Budget 10/31/21	Actual 10/31/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$0	\$0	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0
Donations for Park Material	\$0	\$0	\$1,250	\$1,250
Interest Income	\$100	\$8	\$52	\$44
Total Revenues	\$864,536	\$4,698	\$5,992	\$1,294

Administrative Expenditures

Supervisors Fees	\$30,496	\$2,541	\$1,343	\$1,199
Engineering Fees	\$5,000	\$417	\$0	\$417
Attorney's Fees	\$5,000	\$417	\$0	\$417
Dissemination	\$1,000	\$83	\$83	\$0
Trustee Fees	\$5,600	\$467	\$0	\$467
Annual Audit	\$6,500	\$542	\$0	\$542
Collection Agent	\$2,500	\$208	\$208	\$0
Management Fees	\$103,454	\$8,621	\$8,621	(\$0)
Postage	\$1,500	\$125	\$3	\$122
Printing & Binding	\$2,500	\$208	\$32	\$176
Insurance- Liability	\$8,040	\$670	\$583	\$87
Legal Advertising	\$1,500	\$125	\$0	\$125
Other Current Charges	\$1,500	\$125	\$82	\$43
Office Supplies	\$1,500	\$125	\$0	\$125
Dues & Licenses	\$175	\$15	\$175	(\$160)
Information Technology	\$4,250	\$354	\$354	(\$0)
Total Administrative	\$180,515	\$15,043	\$11,485	\$3,558

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

	Adopted Budget	Prorated Budget 10/31/21	Actual 10/31/21	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$147,487	\$12,291	\$13,286	(\$995)
Administration Fee	\$1,388	\$116	\$100	\$16
FICA Expense	\$11,283	\$940	\$914	\$26
Health Insurance	\$17,410	\$1,451	\$802	\$649
Workers Compensation	\$2,891	\$241	\$239	\$2
Unemployment	\$842	\$70	\$133	(\$63)
Other Contractual	\$7,500	\$625	\$1,008	(\$383)
Marketing- Lifestyle/Amenities	\$18,000	\$1,500	\$0	\$1,500
Training	\$500	\$42	\$0	\$42
Uniforms	\$500	\$42	\$0	\$42
Total Operating	\$207,801	\$17,317	\$16,481	\$835

Maintenance Expenditures

Canal Maintenance	\$14,000	\$1,167	\$0	\$1,167
Lake Bank Restoration	\$30,000	\$2,500	\$0	\$2,500
Environmental Services	\$20,000	\$1,667	\$0	\$1,667
Water Management System	\$99,000	\$8,250	\$0	\$8,250
Midge Control	\$15,000	\$1,250	\$0	\$1,250
Contingencies	\$2,000	\$167	\$0	\$167
Fire Line Maintenance	\$2,000	\$167	\$2,000	(\$1,833)
Basin Repair	\$3,000	\$250	\$0	\$250
Total Maintenance	\$185,000	\$15,417	\$2,000	\$13,417

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending October 31, 2021

	Adopted Budget	Prorated Budget 10/31/21	Actual 10/31/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$166,108	\$13,842	\$12,209	\$1,634
Administrative Fees	\$3,446	\$287	\$200	\$87
FICA	\$12,707	\$1,059	\$894	\$165
Health Insurance	\$28,182	\$2,349	\$1,085	\$1,263
Workers Compensation	\$3,256	\$271	\$220	\$52
Unemployment	\$2,506	\$209	\$0	\$209
Telephone	\$6,250	\$521	\$557	(\$37)
Utilities	\$7,200	\$600	\$399	\$201
Property Appraiser	\$1,990	\$166	\$0	\$166
Insurance- Property	\$2,197	\$183	\$220	(\$36)
Repairs	\$15,000	\$1,250	\$1,095	\$155
Fuel	\$10,000	\$833	\$1,687	(\$853)
Park Maintenance	\$7,500	\$625	\$0	\$625
Sidewalk Repair	\$10,000	\$833	\$0	\$833
Chemicals	\$4,000	\$333	\$0	\$333
Contingencies	\$4,000	\$333	\$0	\$333
Refuse	\$6,000	\$500	\$240	\$260
Office Supplies	\$750	\$63	\$0	\$63
Uniforms	\$3,000	\$250	\$215	\$35
Fire Alarm System	\$7,500	\$625	\$512	\$113
Rain Bird Pump System	\$27,576	\$2,298	\$2,298	(\$0)
Total Grounds Maintenance	\$329,168	\$27,431	\$21,830	\$5,601
Total Expenditures	\$902,484	\$75,207	\$51,796	\$23,411
Operating Income (Loss)	(\$37,948)	(\$70,509)	(\$45,804)	\$24,705
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$5,000)	\$0	\$0	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$5,000)	\$0	\$0	\$0
Excess Revenue/(Expenditures)	(\$42,948)	(\$70,509)	(\$45,804)	\$24,705
Beginning Fund Balance	\$42,948		\$193,359	
Ending Fund Balance	\$0		\$147,556	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 10/31/21	Actual 10/31/21	Variance
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Revenues

Interest Income	\$1,000	\$83	\$10	(\$74)
Reserve Funding - Transfer In (General)	\$5,000	\$0	\$0	\$0
Reserve Funding - Transfer In (Golf)	\$6,694	\$0	\$0	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0

Total Revenues	\$12,694	\$83	\$10	(\$74)
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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)		\$10	
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Beginning Fund Balance	\$315,696		\$307,410	
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Ending Fund Balance	\$203,390		\$307,420	
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Viera East
Community Development District

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

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 October 31, 2021

	Adopted Budget	Prorated Budget 10/31/21	Actual 10/31/21	Variance
Revenues				
Special Assessments	\$2,089,942	\$0	\$0	\$0
Interest Income	\$100	\$8	\$2	(\$6)
Total Revenues	\$2,090,042	\$8	\$2	(\$6)
Expenditures				
<u>Series 2006</u>				
Interest-11/1	\$65,119	\$0	\$0	\$0
Interest-5/1	\$65,119	\$0	\$0	\$0
Principal-5/1	\$2,265,000	\$0	\$0	\$0
Total Expenditures	\$2,395,238	\$0	\$0	\$0
Excess Revenues/(Expenditures)	(\$305,196)		\$2	
Beginning Fund Balance	\$458,327		\$458,303	
Ending Fund Balance	\$153,131		\$458,305	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 10/31/21	Actual 10/31/21	Variance
<u>Revenues</u>				
Interest Income	\$500	\$42	\$2	(\$40)
Total Revenues	\$500	\$42	\$2	(\$40)
<u>Expenditures</u>				
<u>Series 2020</u>				
Interest-11/1	\$90,308	\$0	\$0	\$0
Interest-5/1	\$90,308	\$0	\$0	\$0
Total Expenditures	\$180,615	\$0	\$0	\$0
Excess Revenues/(Expenditures)	(\$180,115)		\$2	
Beginning Fund Balance	\$270,953		\$505,547	
Ending Fund Balance	\$90,838		\$505,549	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending October 31, 2021

	Actual 10/31/21
<u>Revenues</u>	
Interest Income	\$20
Total Revenues	\$20
<u>Expenditures</u>	
Capital Outlay	\$3,948
Cost of Issuance	\$0
Total Expenditures	\$3,948
Excess Revenues/(Expenditures)	(\$3,928)
Beginning Fund Balance	\$4,779,920
Ending Fund Balance	\$4,775,992

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,263	1,782	1,481	3,263	35,250	(31,987)
Member Rounds	10,000	701	505	196	701	10,000	(9,299)
Comp Rounds	3,000	214	152	62	214	3,000	(2,786)
EZ Links	3,000	0	152	(152)	-	3,000	(3,000)
GolfNow	2,000	308	101	207	308	2,000	(1,692)
Total Memberships	60	9	-	9	75	60	15
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$40	\$55	(\$15)	\$40	\$3	\$37
<i>Revenues</i>							
Greens Fees	\$1,426,357	\$129,023	\$97,705	\$31,318	\$129,023	\$97,705	\$31,318
Gift Cards- Sales	\$25,000	\$349	\$1,713	(\$1,364)	\$349	\$1,713	(\$1,364)
Gift Cards- Usage	(\$25,000)	(\$1,925)	(\$1,713)	(\$213)	(\$1,925)	(\$1,713)	(\$213)
Season Advance/Trail Fees	\$210,000	\$20,573	\$14,385	\$6,188	\$20,573	\$14,385	\$6,188
Associate Memberships	\$42,000	\$1,738	\$2,877	(\$1,139)	\$1,738	\$2,877	(\$1,139)
Driving Range	\$80,000	\$7,266	\$5,480	\$1,786	\$7,266	\$5,480	\$1,786
Golf Lessons	\$2,100	\$175	\$144	\$31	\$175	\$144	\$31
Merchandise Sales	\$115,000	\$12,204	\$7,878	\$4,326	\$12,204	\$7,878	\$4,326
Restaurant	\$20,000	\$23,852	\$1,370	\$22,482	\$23,852	\$1,370	\$22,482
Assessments - Recreation Operating	\$18,239	\$1,519	\$1,519	\$0	\$1,519	\$1,519	\$0
Miscellaneous Income	\$15,000	\$1,319	\$1,250	\$69	\$1,319	\$1,250	\$69
Total Revenues	\$1,928,696	\$196,093	\$132,608	\$63,485	\$196,093	\$132,608	\$63,485
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,246	\$1,250	\$3	\$1,246	\$1,250	\$3
Telephone	\$2,500	\$106	\$208	\$102	\$106	\$208	\$102
Postage	\$2,000	\$0	\$167	\$167	\$0	\$167	\$167
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Utilities	\$15,900	\$202	\$1,324	\$1,123	\$202	\$1,324	\$1,123
Repairs & Maintenance	\$8,000	\$2,527	\$666	(\$1,861)	\$2,527	\$666	(\$1,861)
Marketing- Golf Marketing	\$39,000	\$1,735	\$3,249	\$1,514	\$1,735	\$3,249	\$1,514
Bank Charges	\$35,000	\$2,979	\$2,916	(\$64)	\$2,979	\$2,916	(\$64)
Office Supplies	\$4,000	\$636	\$333	(\$303)	\$636	\$333	(\$303)
Operating Supplies	\$5,000	\$157	\$417	\$260	\$157	\$417	\$260
Dues, Licenses & Subscriptions	\$8,000	\$180	\$666	\$486	\$180	\$666	\$486
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Training, Education & Employee Relations	\$3,000	\$0	\$250	\$250	\$0	\$250	\$250
Contractual Security	\$3,000	\$0	\$250	\$250	\$0	\$250	\$250
IT Services	\$3,000	\$810	\$250	(\$560)	\$810	\$250	(\$560)
Total Golf Course Expenditures	\$144,900	\$10,578	\$12,070	\$1,492	\$10,578	\$12,070	\$1,492

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Restaurant Manager Contract	\$0	\$6,338	\$0	(\$6,338)	\$6,338	\$0	(\$6,338)
Salaries	\$0	\$9,259	\$0	(\$9,259)	\$9,259	\$0	(\$9,259)
Administrative Fee	\$0	\$422	\$0	(\$422)	\$422	\$0	(\$422)
FICA Expense	\$0	\$801	\$0	(\$801)	\$801	\$0	(\$801)
Health Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Workers Compensation	\$0	\$140	\$0	(\$140)	\$140	\$0	(\$140)
Unemployment	\$0	\$459	\$0	(\$459)	\$459	\$0	(\$459)
Utilities	\$0	\$349	\$0	(\$349)	\$349	\$0	(\$349)
Pest Control	\$1,200	\$122	\$79	(\$43)	\$122	\$79	(\$43)
Equipment Lease	\$1,100	\$101	\$72	(\$29)	\$101	\$72	(\$29)
Janitorial Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs	\$0	\$4,782	\$0	(\$4,782)	\$4,782	\$0	(\$4,782)
Kitchen Equipment/Supplies	\$0	\$4,317	\$0	(\$4,317)	\$4,317	\$0	(\$4,317)
Paper & Plastic Supplies	\$0	\$512	\$0	(\$512)	\$512	\$0	(\$512)
Operating Supplies	\$0	\$6,809	\$0	(\$6,809)	\$6,809	\$0	(\$6,809)
Food Cost	\$0	\$11,959	\$0	(\$11,959)	\$11,959	\$0	(\$11,959)
Snack Cost	\$0	\$1,634	\$0	(\$1,634)	\$1,634	\$0	(\$1,634)
Beer Cost	\$0	\$4,292	\$0	(\$4,292)	\$4,292	\$0	(\$4,292)
Beverage Cost	\$0	\$2,537	\$0	(\$2,537)	\$2,537	\$0	(\$2,537)
Liquor Cost	\$0	\$461	\$0	(\$461)	\$461	\$0	(\$461)
First Aid	\$0	\$171	\$0	(\$171)	\$171	\$0	(\$171)
IT Services	\$0	\$3,950	\$0	(\$3,950)	\$3,950	\$0	(\$3,950)
Uniforms	\$0	\$12	\$0	(\$12)	\$12	\$0	(\$12)
Dues & License	\$0	\$455	\$0	(\$455)	\$455	\$0	(\$455)
Total Restaurant Expenditures	\$2,300	\$59,882	\$151	(\$59,731)	\$59,882	\$151	(\$59,731)
<i>Golf Operation Expenditures</i>							
Salaries	\$239,595	\$19,463	\$19,965	\$503	\$19,463	\$19,965	\$503
Administrative Fee	\$19,039	\$1,427	\$1,587	\$159	\$1,427	\$1,587	\$159
FICA Expense	\$18,329	\$1,475	\$1,527	\$52	\$1,475	\$1,527	\$52
Health Insurance	\$739	\$774	\$62	(\$713)	\$774	\$62	(\$713)
Workers Compensation	\$4,696	\$350	\$391	\$41	\$350	\$391	\$41
Unemployment	\$12,835	\$401	\$1,070	\$668	\$401	\$1,070	\$668
Golf Printing	\$2,200	\$0	\$183	\$183	\$0	\$183	\$183
Utilities	\$22,500	\$202	\$1,875	\$1,673	\$202	\$1,875	\$1,673
Repairs	\$250	\$50	\$21	(\$29)	\$50	\$21	(\$29)
Pest Control	\$1,200	\$122	\$100	(\$22)	\$122	\$100	(\$22)
Supplies	\$10,000	\$508	\$833	\$325	\$508	\$833	\$325
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$125	\$125
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$167	\$167
Fuel	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Cart Lease	\$87,763	\$7,363	\$7,314	(\$49)	\$7,363	\$7,314	(\$49)
Cart Maintenance	\$4,000	\$1,148	\$333	(\$814)	\$1,148	\$333	(\$814)
Driving Range	\$10,000	\$0	\$833	\$833	\$0	\$833	\$833
Total Golf Operation Expenditures	\$437,146	\$33,283	\$36,428	\$3,145	\$33,283	\$36,428	\$3,145

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$5,774	\$6,417	\$643	\$5,774	\$6,417	\$643
Total Merchandise Sales	\$77,000	\$5,774	\$6,417	\$643	\$5,774	\$6,417	\$643
<i>Golf Course Maintenance</i>							
Salaries	\$420,047	\$38,081	\$35,004	(\$3,077)	\$38,081	\$35,004	(\$3,077)
Administrative Fees	\$9,595	\$701	\$800	\$99	\$701	\$800	\$99
FICA Expense	\$32,134	\$2,851	\$2,678	(\$173)	\$2,851	\$2,678	(\$173)
Employee Insurance	\$43,225	\$2,311	\$3,602	\$1,291	\$2,311	\$3,602	\$1,291
Workers Compensation	\$9,341	\$685	\$778	\$93	\$685	\$778	\$93
Unemployment	\$7,165	\$71	\$597	\$526	\$71	\$597	\$526
Fire Alarm System	\$4,000	\$202	\$333	\$132	\$202	\$333	\$132
Utilities/Water	\$26,200	\$2,736	\$2,183	(\$553)	\$2,736	\$2,183	(\$553)
Repairs	\$48,000	\$3,640	\$4,000	\$360	\$3,640	\$4,000	\$360
Fuel & Oil	\$40,000	\$112	\$3,333	\$3,222	\$112	\$3,333	\$3,222
Pest Control	\$1,000	\$1,231	\$83	(\$1,147)	\$1,231	\$83	(\$1,147)
Irrigation/Drainage	\$30,000	\$990	\$2,500	\$1,510	\$990	\$2,500	\$1,510
Sand and Topsoil	\$26,500	\$497	\$2,208	\$1,711	\$497	\$2,208	\$1,711
Flower/Mulch	\$7,000	\$32,052	\$583	(\$31,468)	\$32,052	\$583	(\$31,468)
Fertilizer	\$139,000	\$0	\$11,583	\$11,583	\$0	\$11,583	\$11,583
Seed/Sod	\$16,500	\$207	\$1,375	\$1,168	\$207	\$1,375	\$1,168
Trash Removal	\$2,000	\$0	\$167	\$167	\$0	\$167	\$167
Contingency	\$6,000	\$53	\$500	\$447	\$53	\$500	\$447
First Aid	\$800	\$0	\$67	\$67	\$0	\$67	\$67
Office Supplies	\$1,000	\$3,147	\$83	(\$3,064)	\$3,147	\$83	(\$3,064)
Operating Supplies	\$15,000	\$0	\$1,250	\$1,250	\$0	\$1,250	\$1,250
Training	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Janitorial Services	\$20,000	\$707	\$1,667	\$960	\$707	\$1,667	\$960
Soil & Water Testing	\$1,000	\$669	\$83	(\$586)	\$669	\$83	(\$586)
Uniforms	\$8,500	\$0	\$708	\$708	\$0	\$708	\$708
Equipment Rental	\$2,000	\$8,520	\$167	(\$8,353)	\$8,520	\$167	(\$8,353)
Equipment Lease	\$177,975	\$0	\$14,831	\$14,831	\$0	\$14,831	\$14,831
Small Tools	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Total Golf Course Maintenance	\$1,096,482	\$99,460	\$91,374	(\$8,087)	\$99,460	\$91,374	(\$8,087)

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

	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	\$125	\$125
Engineering	\$0	\$210	\$0	(\$210)	\$210	\$0	(\$210)
Arbitrage	\$600	\$0	\$50	\$50	\$0	\$50	\$50
Dissemination	\$1,000	\$83	\$83	\$0	\$83	\$83	\$0
Trustee Fees	\$4,100	\$0	\$342	\$342	\$0	\$342	\$342
Annual Audit	\$1,500	\$0	\$125	\$125	\$0	\$125	\$125
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$4,690	\$4,690	\$0
Insurance	\$85,019	\$7,531	\$7,085	(\$446)	\$7,531	\$7,085	(\$446)
Property Taxes	\$10,000	\$0	\$833	\$833	\$0	\$833	\$833
Total Administrative Expenditures	\$159,999	\$12,515	\$13,333	\$819	\$12,515	\$13,333	\$819
Total Revenues	\$1,928,696	\$196,093	\$132,608	\$63,485	\$196,093	\$132,608	\$63,485
Total Expenditures	\$1,917,827	\$221,491	\$159,772	(\$61,719)	\$221,491	\$159,772	-\$61,719
Operating Income (Loss)	\$10,869	(\$25,399)	(\$27,165)	\$1,766	(\$25,399)	(\$27,165)	\$1,766
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	\$1	\$46,688	\$46,688	\$1
Interest Income	\$1,000	\$1	\$83	(\$82)	\$1	\$83	(\$82)
Reserve Funding- Transfer Out (Capital Reserve)	(\$6,694)	\$0	(\$558)	(\$558)	\$0	(\$558)	\$558
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$11,702)	(\$11,702)	\$0
Principal Expense	(\$425,000)	(\$34,417)	(\$35,417)	\$1,000	(\$34,417)	(\$35,417)	\$1,000
Total Non Operating Revenues/(Expenditures)	(\$10,869)	\$571	(\$906)	\$361	\$571	(\$906)	\$1,476
Change in Net Assets	\$0	(\$24,828)	(\$28,070)	\$2,127	(\$24,828)	(\$28,070)	\$3,242
Beginning Net Assets	\$0	----	----	----	(\$713,112)	----	----
Ending Net Assets	\$0	----	----	----	(\$737,941)	----	----

**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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Donations for Park Material	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
Interest Income	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52
Total Revenues	\$5,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,992
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,343
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208
Management Fees	\$8,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,621
Postage	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
Printing & Binding	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32
Insurance- Liability	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$583
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues & Licenses	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Information Technology	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$354
Total Administrative	\$11,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,485
<i>Operating Expenditures</i>													
Salaries	\$13,286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,286
Administration Fee	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
FICA Expense	\$914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$914
Health Insurance	\$802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$802
Workers Compensation	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239
Unemployment	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133
Other Contractual	\$1,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,008
Marketing- Lifestyle/Amenities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$16,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,481

**Viera East General Fund
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Management System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Midge Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,209
Administrative Fees	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
FICA	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$894
Health Insurance	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,085
Workers Compensation	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557
Utilities	\$399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$399
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance- Property	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220
Repairs	\$1,095	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,095
Fuel	\$1,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,687
Park Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refuse	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215
Fire Alarm System	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
Rain Bird Pump System	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,298
Total Grounds Maintenance	\$21,830	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,830
Total Expenditures	\$51,796	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,796
Operating Income (Loss)	(\$45,804)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$45,804)
<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)	(\$45,804)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$45,804)

**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	0	0	0	0	0	0	0	0	0	0	0	3,263
Member Rounds	701	0	0	0	0	0	0	0	0	0	0	0	701
Comp Rounds	214	0	0	0	0	0	0	0	0	0	0	0	214
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	308	0	0	0	0	0	0	0	0	0	0	0	308
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Revenues:													
Greens Fees	\$129,023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129,023
Gift Cards - Sales	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$349
Gift Cards - Usage	(\$1,925)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,925)
Season Advance/Trail Fees	\$20,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,573
Associate Memberships	\$1,738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,738
Driving Range	\$7,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,266
Golf Lessons	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Merchandise Sales	\$12,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,204
Restaurant	\$23,852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,852
Special Assessments - Operations	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,519
Miscellaneous Income	\$1,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,319
Total Revenues	\$196,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196,093
Golf Course Expenditures:													
Other Contractual Services	\$1,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,246
Telephone/Internet	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106
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	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202
Repairs & Maintenance	\$2,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,527
Advertising	\$1,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,735
Bank Charges	\$2,979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,979
Office Supplies	\$636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$636
Operating Supplies	\$157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$157
Dues, Licenses & Subscriptions	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180
Drug Testing - All Departments	\$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
Contractual Security	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Services	\$810	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$810
Total Golf Course Expenditures	\$10,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,578

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Restaurant Expenditures:</i>													
Restaurant Manager Contract	\$6,338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,338
Salaries	\$9,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,259
Administrative Fee	\$422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$422
FICA Expense	\$801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$801
Health Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Workers Compensation	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140
Unemployment	\$459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$459
Utilities	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$349
Pest Control	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
Equipment Lease	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
Janitorial Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs	\$4,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,782
Kitchen Equipment/Supplies	\$4,317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,317
Paper & Plastic Supplies	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
Operating Supplies	\$6,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,809
Food Cost	\$11,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,959
Snack Cost	\$1,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,634
Beer Cost	\$4,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,292
Beverage Cost	\$2,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,537
Liquor Cost	\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$461
First Aid	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171
IT Services	\$3,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,950
Uniforms	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12
Dues & License	\$455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$455
Total Restaurant Expenditures	\$59,882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,882
<i>Golf Operations:</i>													
Salaries	\$19,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,463
Administrative Fee	\$1,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,427
FICA Expense	\$1,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,475
Health Insurance	\$774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$774
Workers Compensation	\$350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
Unemployment	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$401
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202
Repairs	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Pest Control	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122
Supplies	\$508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$508
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,363
Cart Maintenance	\$1,148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,148
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Operation Expenditures	\$33,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,283

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$5,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,774
Total Merchandise Sales	\$5,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,774
<i>Golf Course Maintenance:</i>													
Salaries	\$38,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,081
Administrative Fees	\$701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$701
FICA Expense	\$2,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,851
Employee Insurance	\$2,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,311
Workers Compensation	\$685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$685
Unemployment	\$71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71
Fire Alarm System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202
Repairs	\$2,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,736
Fuel & Oil	\$3,640	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,640
Pest Control	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112
Irrigation/Drainage	\$1,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,231
Sand and Topsoil	\$990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$990
Flower/Mulch	\$497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$497
Fertilizer	\$32,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,052
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$207
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First Aid	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$3,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,147
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soil & Water Testing	\$707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$707
Uniforms	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$669
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$8,520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,520
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$99,460	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,460
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Insurance	\$7,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,531
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrative Expenditures	\$12,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,515
Total Revenues	\$196,093	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196,093
Total Expenditures	\$221,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221,491
Operating Income (Loss)	(\$25,399)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,399)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,688
Interest Income	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$11,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$11,702)
Principal Expense	(\$34,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$34,417)
Total Non Operating Revenues/(Expenditures)	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571
Net Non Operating Income / (Loss)	(\$24,828)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$24,828)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,204
Total Revenues	\$12,204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,204
<i>Expenditures</i>													
Cost of Goods Sold	\$5,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,774
Total Expenditures	\$5,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,774
Operating Income (Loss)	\$6,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,430

**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:	\$234,605
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		
	10/31/20	10/31/21	Variance	10/31/20	10/31/21	Variance
<i>Revenues:</i>						
Greens Fees	\$ 107,375	\$ 129,023	\$ 21,648	\$ 1,298,367	\$ 129,023	\$ (1,169,344)
Gift Cards - Sales	\$ 458	\$ 349	\$ (110)	\$ 7,555	\$ 349	\$ (7,206)
Gift Cards - Usage	\$ (803)	\$ (1,925)	\$ (1,122)	\$ (12,531)	\$ (1,925)	\$ 10,606
Season Advance/Trail Fees	\$ 18,051	\$ 20,573	\$ 2,522	\$ 213,683	\$ 20,573	\$ (193,111)
Associate Memberships	\$ 3,950	\$ 1,738	\$ (2,212)	\$ 37,130	\$ 1,738	\$ (35,392)
Driving Range	\$ 5,963	\$ 7,266	\$ 1,304	\$ 74,807	\$ 7,266	\$ (67,541)
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 2,040	\$ 175	\$ (1,865)
Merchandise Sales	\$ 9,238	\$ 12,204	\$ 2,965	\$ 111,694	\$ 12,204	\$ (99,490)
Restaurant	\$ 2,359	\$ 23,852	\$ 21,493	\$ 25,671	\$ 23,852	\$ (1,819)
Special Assessments - Operations	\$ 1,519	\$ 1,519	\$ -	\$ 22,527	\$ 1,519	\$ (21,008)
Miscellaneous Income	\$ 2,867	\$ 1,319	\$ (1,548)	\$ 23,945	\$ 1,319	\$ (22,626)
Total Revenues	\$ 151,152	\$ 196,093	\$ 44,941	\$ 1,804,888	\$ 196,093	\$ (1,608,796)
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 5,667	\$ 10,578	\$ (4,911)	\$ 132,529	\$ 10,578	\$ 121,951
Restaurant	\$ 195	\$ 59,882	\$ (59,687)	\$ 2,412	\$ 59,882	\$ (57,469)
Golf Operations	\$ 31,062	\$ 33,283	\$ (2,221)	\$ 407,350	\$ 33,283	\$ 374,067
Merchandise Sales	\$ 6,482	\$ 5,774	\$ 708	\$ 90,995	\$ 5,774	\$ 85,221
Golf Course Maintenance	\$ 75,915	\$ 99,460	\$ (23,545)	\$ 1,005,634	\$ 99,460	\$ 906,174
Administrative	\$ 12,637	\$ 12,515	\$ 123	\$ 147,138	\$ 12,515	\$ 134,623
Total Expenditures	\$ 131,958	\$ 221,491	\$ (89,533)	\$ 1,786,058	\$ 221,491	\$ 1,564,566
Operating Income/(Loss)	\$ 19,193	\$ (25,399)	\$ (44,592)	\$ 18,831	\$ (25,399)	\$ (44,229)

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

Rounds of Golf	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	614	13%	614	13%
Rounds of Golf- CDD Resident	769	17%	769	17%
Rounds of Golf - Public	1,658	36%	1,658	36%
Rounds of Golf - Golf Now / EZ Links	531	11%	531	11%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(70)	-2%	(70)	-2%
Total Paid Rounds	3,502		3,502	
<u>Member Rounds</u>				
Rounds of Golf - Members	713	15%	713	15%
Total Member Rounds	713		713	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	89	2%	89	2%
Rounds of Golf- Other Comp	32	1%	32	1%
Total Comp Rounds	121		121	
Rounds of golf - GolfNow/EZ Links	308	7%	308	7%
TOTAL ROUNDS OF GOLF	4,644	100%	4,644	100%

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
548	548	66	66
715	715	54	54
1,566	1,566	92	92
469	469	62	62
0	0	0	0
0	0	0	0
(35)	(35)	(35)	(35)
3,263	3,263	239	239
701	701	12	12
701	701	12	12
175	175	(86)	(86)
62	62	(30)	(30)
237	237	(116)	(116)
285	285	23	23
4,486	4,486	158	158

Revenues	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$23,153	19%	\$23,153	19%
Rounds of Golf- CDD Resident	\$23,200	19%	\$23,200	19%
Rounds of Golf - Public	\$59,943	48%	\$59,943	48%
Rounds of Golf - Golf Now / EZ Links	\$20,276	16%	\$20,276	16%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,728)	-1%	(\$1,728)	-1%
TOTAL GREENS FEE REVENUE	\$124,844	100%	\$124,844	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$20,332	\$20,332	\$2,821	\$2,821
\$20,322	\$20,322	\$2,878	\$2,878
\$52,127	\$52,127	\$7,816	\$7,816
\$17,293	\$17,293	\$2,983	\$2,983
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$1,009)	(\$1,009)	(\$719)	(\$719)
\$109,065	\$109,065	\$15,779	\$15,779

Average \$ per Round of Golf	Monthly		Year to Date	
<u>Average \$ per round of Golf</u>				
Rounds of Golf- Associate Member	\$37.71		\$37.71	
Rounds of Golf- CDD Resident	\$30.17		\$30.17	
Rounds of Golf - Public	\$36.15		\$36.15	
Rounds of Golf - Golf Now / EZ Links	\$38.18		\$38.18	
Rounds of Golf- Tournaments	#DIV/0!		#DIV/0!	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$24.69		\$24.69	
TOTAL - Average \$ per round of Golf	\$35.65		\$35.65	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$37.10	\$37.10	\$0.61	\$0.61
\$28.42	\$28.42	\$1.75	\$1.75
\$33.29	\$33.29	\$2.87	\$2.87
\$36.87	\$36.87	\$1.31	\$1.31
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$28.83	\$28.83	(\$4.14)	(\$4.14)
\$33.42	\$33.42	\$2.22	\$2.22

	Monthly	Year to Date
Membership Revenue	\$20,572	\$20,572
Average \$ per round of Golf	\$28.85	\$28.85

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$18,050	\$18,050	\$2,522	\$2,522
\$25.75	\$25.75	\$3.10	\$3.10

