



**Viera East
Community Development
District**

Unaudited Financial Reporting

November 30, 2021



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Viera East
Community Development District
 Combined Balance Sheet
 November 30, 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>
Assets						
Operating Account	\$1,205,575	\$158,058	---	---	\$467,340	\$1,830,973
Accounts Receivable	---	---	---	---	\$245	\$245
Due From Golf Course	\$15,028	---	---	---	---	\$15,028
Due From General Fund	---	---	\$612,673	---	\$278,545	\$891,218
Due From Capital Reserve	\$209	---	---	---	\$128	\$337
Due from Debt Service	---	---	---	---	\$22,922	\$22,922
Due from Other	---	---	---	---	\$3,512	\$3,512
Due from Capital Projects	---	\$37,975	---	---	\$16,065	\$54,040
Inventory - Pro Shop	---	---	---	---	\$37,416	\$37,416
Inventory - Hook and Eagle	---	---	---	---	\$13,937	\$13,937
Investments:						
State Board	---	\$121,679	---	---	---	\$121,679
Benefit Assessment- Series 2012	---	---	---	---	\$4,118	\$4,118
Reserve - Series 2012	---	---	---	---	\$280,128	\$280,128
Bond Service- Series 2012	---	---	---	---	\$14	\$14
Bond Service- Series 2006	---	---	\$402,310	---	---	\$402,310
Reserve- Series 2020	---	---	\$234,606	---	---	\$234,606
Temporary Interest Series 2020	---	---	\$180,637	---	---	\$180,637
Project- Series 2020	---	---	---	\$4,800,648	---	\$4,800,648
Improvements (Net of Depreciation)	---	---	---	---	\$1,138,838	\$1,138,838
Prepaid Expenses- Operations	\$11,778	---	---	---	\$143,538	\$155,316
Total Assets	\$1,232,591	\$317,712	\$1,430,226	\$4,800,648	\$2,406,746	\$10,187,924
Liabilities						
Accounts Payable	\$14,743	\$9,790	---	---	\$54,569	\$79,103
Accrued Expenses	---	---	---	---	\$12,865	\$12,865
Deferred Revenue- Season Advance	---	---	---	---	\$43,298	\$43,298
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$15,193	\$15,193
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$54,158	\$54,158
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	---	\$209	---	---	\$15,028	\$15,238
Accrued Interest Payable	---	---	---	---	\$56,422	\$56,422
Accrued Principal Payable	---	---	---	---	\$68,833	\$68,833
Sales Tax Payable	---	---	---	---	\$16,831	\$16,831
Event Deposits	---	---	---	---	(\$442)	(\$442)
Due to Golf Course	\$278,545	---	\$22,922	\$16,065	---	\$317,532
Due to Debt Service	\$612,673	---	---	---	---	\$612,673
Due to Capital Reserve	---	---	---	\$37,975	---	\$37,975
Accrued Payroll Payable	\$8,677	---	---	---	\$24,173	\$32,850
Bonds Payable - Series 2012	---	---	---	---	\$2,895,000	\$2,895,000
Bond Discount	---	---	---	---	(\$13,414)	(\$13,414)
Deferred Loss	---	---	---	---	(\$130,973)	(\$130,973)
Fund Equity						
Net Assets	---	---	---	---	(\$706,610)	(\$706,610)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$11,778	---	---	---	---	\$11,778
Unassigned	\$130,175	---	---	---	---	\$130,175
Assigned- Capital Reserve Fund	---	\$307,712	---	---	---	\$307,712
Restricted for Capital Projects	---	---	---	\$4,746,608	---	\$4,746,608
Restricted for Debt Service	---	---	\$1,407,304	---	---	\$1,407,304
Total Liabilities, Fund Equity, Other	\$1,232,591	\$317,712	\$1,430,226	\$4,800,648	\$2,406,746	\$10,187,924

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending November 30, 2021

	Adopted Budget	Prorated Budget 11/30/21	Actual 11/30/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$231,577	\$231,577	\$0
Golf Course Administrative Services	\$56,280	\$9,380	\$9,380	\$0
Donations for Park Material	\$0	\$0	\$2,450	\$2,450
Interest Income	\$100	\$17	\$52	\$36
Total Revenues	\$864,536	\$240,974	\$243,459	\$2,486

Administrative Expenditures

Supervisors Fees	\$30,496	\$5,083	\$3,590	\$1,493
Engineering Fees	\$5,000	\$833	\$0	\$833
Attorney's Fees	\$5,000	\$833	\$0	\$833
Dissemination	\$1,000	\$167	\$167	\$0
Trustee Fees	\$5,600	\$933	\$0	\$933
Annual Audit	\$6,500	\$1,083	\$0	\$1,083
Collection Agent	\$2,500	\$417	\$417	\$0
Management Fees	\$103,454	\$17,242	\$17,242	(\$0)
Postage	\$1,500	\$250	\$28	\$222
Printing & Binding	\$2,500	\$417	\$115	\$302
Insurance- Liability	\$8,040	\$1,340	\$1,166	\$174
Legal Advertising	\$1,500	\$250	\$0	\$250
Other Current Charges	\$1,500	\$250	\$107	\$143
Office Supplies	\$1,500	\$250	\$10	\$240
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,250	\$708	\$708	(\$0)
Total Administrative	\$180,515	\$30,232	\$23,725	\$6,507

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending November 30, 2021

	Adopted Budget	Prorated Budget 11/30/21	Actual 11/30/21	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$147,487	\$24,581	\$25,301	(\$720)
Administration Fee	\$1,388	\$231	\$191	\$40
FICA Expense	\$11,283	\$1,881	\$1,719	\$162
Health Insurance	\$17,410	\$2,902	\$1,616	\$1,285
Workers Compensation	\$2,891	\$482	\$455	\$27
Unemployment	\$842	\$140	\$0	\$140
Other Contractual	\$7,500	\$1,250	\$1,864	(\$614)
Marketing- Lifestyle/Amenities	\$18,000	\$3,000	\$3,183	(\$183)
Training	\$500	\$83	\$0	\$83
Uniforms	\$500	\$83	\$0	\$83
Total Operating	\$207,801	\$34,634	\$34,329	\$304
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$2,333	\$0	\$2,333
Lake Bank Restoration	\$30,000	\$5,000	\$0	\$5,000
Environmental Services	\$20,000	\$3,333	\$0	\$3,333
Water Management System	\$99,000	\$16,500	\$10,218	\$6,282
Midge Control	\$15,000	\$2,500	\$0	\$2,500
Contingencies	\$2,000	\$333	\$0	\$333
Fire Line Maintenance	\$2,000	\$333	\$2,000	(\$1,667)
Basin Repair	\$3,000	\$500	\$0	\$500
Total Maintenance	\$185,000	\$30,833	\$12,218	\$18,616

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending November 30, 2021

	Adopted Budget	Prorated Budget 11/30/21	Actual 11/30/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$166,108	\$27,685	\$23,030	\$4,655
Administrative Fees	\$3,446	\$574	\$382	\$192
FICA	\$12,707	\$2,118	\$1,686	\$432
Health Insurance	\$28,182	\$4,697	\$2,710	\$1,987
Workers Compensation	\$3,256	\$543	\$415	\$128
Unemployment	\$2,506	\$418	\$0	\$418
Telephone	\$6,250	\$1,042	\$1,168	(\$127)
Utilities	\$7,200	\$1,200	\$805	\$395
Property Appraiser	\$1,990	\$332	\$0	\$332
Insurance- Property	\$2,197	\$366	\$439	(\$73)
Repairs	\$15,000	\$2,500	\$6,235	(\$3,735)
Fuel	\$10,000	\$1,667	\$2,704	(\$1,037)
Park Maintenance	\$7,500	\$1,250	\$504	\$746
Sidewalk Repair	\$10,000	\$1,667	\$0	\$1,667
Chemicals	\$4,000	\$667	\$240	\$427
Contingencies	\$4,000	\$667	\$800	(\$133)
Refuse	\$6,000	\$1,000	\$720	\$280
Office Supplies	\$750	\$125	\$0	\$125
Uniforms	\$3,000	\$500	\$322	\$178
Fire Alarm System	\$7,500	\$1,250	\$1,023	\$227
Rain Bird Pump System	\$27,576	\$4,596	\$4,597	(\$1)
Park Materials	\$0	\$0	\$1,748	(\$1,748)
Total Grounds Maintenance	\$329,168	\$54,861	\$49,528	\$5,334
Total Expenditures	\$902,484	\$150,560	\$119,799	\$30,761
Operating Income (Loss)	(\$37,948)	\$90,414	\$123,660	\$33,246
<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)	\$90,414	\$123,660	\$33,246
Beginning Fund Balance	\$42,948		\$194,293	
Ending Fund Balance	\$0		\$317,953	

Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending November 30, 2021

	Adopted Budget	Prorated Budget 11/30/21	Actual 11/30/21	Variance
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Revenues

Interest Income	\$1,000	\$167	\$20	(\$147)
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	\$167	\$20	(\$147)
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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)		\$20	
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Beginning Fund Balance	\$315,696		\$307,692	
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Ending Fund Balance	\$203,390		\$307,712	
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Viera East
Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending November 30, 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 November 30, 2021

	Adopted Budget	Prorated Budget 11/30/21	Actual 11/30/21	Variance
Revenues				
Special Assessments	\$2,089,942	\$598,873	\$598,873	\$0
Interest Income	\$100	\$17	\$4	(\$13)
Total Revenues	\$2,090,042	\$598,889	\$598,877	(\$13)
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)		\$533,758	
Beginning Fund Balance	\$458,327		\$458,303	
Ending Fund Balance	\$153,131		\$992,061	

Viera East

Community Development District

Debt Service Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending November 30, 2021

	Adopted Budget	Prorated Budget 11/30/21	Actual 11/30/21	Variance
<u>Revenues</u>				
Interest Income	\$500	\$83	\$4	(\$79)
Total Revenues	\$500	\$83	\$4	(\$79)
<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)		(\$90,303)	
Beginning Fund Balance	\$270,953		\$505,547	
Ending Fund Balance	\$90,838		\$415,243	

Viera East

Community Development District

Capital Projects Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending November 30, 2021

	Actual 11/30/21
<u>Revenues</u>	
Interest Income	\$40
Total Revenues	\$40
<u>Expenditures</u>	
Capital Outlay	\$35,454
Cost of Issuance	\$0
Total Expenditures	\$35,454
Excess Revenues/(Expenditures)	(\$35,414)
Beginning Fund Balance	\$4,782,022
Ending Fund Balance	\$4,746,608

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2021

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,227	2,358	869	6,490	2,312	4,178
Member Rounds	10,000	814	669	145	1,515	656	859
Comp Rounds	3,000	329	201	128	543	197	346
EZ Links	3,000	0	134	(134)	-	197	(197)
GolfNow	2,000	71	134	(63)	379	131	248
Total Memberships	60	5	-	5	14	60	(46)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$40	\$50	(\$10)	\$40	\$93	(\$53)
<i>Revenues</i>							
Greens Fees	\$1,426,357	\$129,054	\$116,961	\$12,092	\$258,077	\$214,667	\$43,410
Gift Cards- Sales	\$25,000	\$397	\$2,050	(\$1,653)	\$745	\$3,763	(\$3,017)
Gift Cards- Usage	(\$25,000)	(\$281)	(\$2,050)	\$1,769	(\$2,206)	(\$3,763)	\$1,556
Season Advance/Trail Fees	\$210,000	\$22,472	\$17,220	\$5,252	\$43,044	\$31,605	\$11,439
Associate Memberships	\$42,000	\$2,565	\$3,444	(\$879)	\$4,303	\$6,321	(\$2,018)
Driving Range	\$80,000	\$7,328	\$6,560	\$768	\$14,595	\$12,040	\$2,555
Golf Lessons	\$2,100	\$175	\$172	\$3	\$350	\$316	\$34
Merchandise Sales	\$115,000	\$7,720	\$9,430	(\$1,710)	\$19,924	\$17,308	\$2,616
Restaurant	\$20,000	\$28,719	\$1,640	\$27,079	\$52,571	\$3,010	\$49,561
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,519	\$0	\$3,039	\$3,039	\$0
Miscellaneous Income	\$15,000	\$1,030	\$1,250	(\$220)	\$2,349	\$2,499	(\$150)
Total Revenues	\$1,928,696	\$200,696	\$158,196	\$42,500	\$396,789	\$290,804	\$105,985
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,763	\$1,250	(\$513)	\$3,009	\$2,499	(\$510)
Telephone	\$2,500	\$106	\$208	\$102	\$212	\$417	\$205
Postage	\$2,000	\$0	\$167	\$167	\$0	\$333	\$333
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$167	\$167
Utilities	\$15,900	\$307	\$1,324	\$1,018	\$649	\$2,649	\$2,000
Repairs & Maintenance	\$8,000	\$2,610	\$666	(\$1,944)	\$5,138	\$1,333	(\$3,805)
Marketing- Golf Marketing	\$39,000	\$1,748	\$3,249	\$1,501	\$3,482	\$6,497	\$3,015
Bank Charges	\$35,000	\$4,423	\$2,916	(\$1,507)	\$7,402	\$5,831	(\$1,571)
Office Supplies	\$4,000	\$129	\$333	\$205	\$765	\$666	(\$98)
Operating Supplies	\$5,000	\$2,906	\$417	(\$2,490)	\$3,063	\$833	(\$2,230)
Dues, Licenses & Subscriptions	\$8,000	\$0	\$666	\$666	\$180	\$1,333	\$1,153
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Training, Education & Employee Relations	\$3,000	\$91	\$250	\$159	\$91	\$500	\$409
Contractual Security	\$3,000	\$0	\$250	\$250	\$0	\$500	\$500
IT Services	\$3,000	\$0	\$250	\$250	\$810	\$500	(\$310)
Total Golf Course Expenditures	\$144,900	\$14,082	\$12,070	(\$2,012)	\$24,800	\$24,140	(\$660)

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2021

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Restaurant Manager Contract	\$0	\$2,708	\$0	(\$2,708)	\$9,046	\$0	(\$9,046)
Salaries	\$0	\$13,375	\$0	(\$13,375)	\$22,635	\$0	(\$22,635)
Administrative Fee	\$0	\$421	\$0	(\$421)	\$842	\$0	(\$842)
FICA Expense	\$0	\$1,176	\$0	(\$1,176)	\$1,977	\$0	(\$1,977)
Health Insurance	\$0	\$80	\$0	(\$80)	\$80	\$0	(\$80)
Workers Compensation	\$0	\$211	\$0	(\$211)	\$350	\$0	(\$350)
Unemployment	\$0	\$434	\$0	(\$434)	\$893	\$0	(\$893)
Utilities	\$0	\$818	\$0	(\$818)	\$1,308	\$0	(\$1,308)
Pest Control	\$1,200	\$95	\$80	(\$15)	\$217	\$159	(\$58)
Equipment Lease	\$1,100	\$100	\$74	(\$26)	\$201	\$146	(\$56)
Janitorial Services	\$0	\$950	\$0	(\$950)	\$950	\$0	(\$950)
Repairs	\$0	\$4,168	\$0	(\$4,168)	\$8,950	\$0	(\$8,950)
Kitchen Equipment/Supplies	\$0	\$270	\$0	(\$270)	\$4,587	\$0	(\$4,587)
Paper & Plastic Supplies	\$0	\$511	\$0	(\$511)	\$1,378	\$0	(\$1,378)
Operating Supplies	\$0	\$2,083	\$0	(\$2,083)	\$8,892	\$0	(\$8,892)
Food Cost	\$0	\$8,632	\$0	(\$8,632)	\$8,632	\$0	(\$8,632)
Snack Cost	\$0	\$2,869	\$0	(\$2,869)	\$2,869	\$0	(\$2,869)
Beer Cost	\$0	\$7,866	\$0	(\$7,866)	\$7,866	\$0	(\$7,866)
Beverage Cost	\$0	\$2,972	\$0	(\$2,972)	\$2,972	\$0	(\$2,972)
Wine Cost	\$1	\$760	\$0	(\$760)	\$760	\$0	(\$760)
Liquor Cost	\$0	\$2,464	\$0	(\$2,464)	\$2,464	\$0	(\$2,464)
First Aid	\$0	\$0	\$0	\$0	\$171	\$0	(\$171)
IT Services	\$0	\$0	\$0	\$0	\$3,950	\$0	(\$3,950)
Uniforms	\$0	\$237	\$0	(\$237)	\$249	\$0	(\$249)
Entertainment	\$0	\$0	\$0	\$0	\$300	\$0	(\$300)
Dues & License	\$0	\$599	\$0	(\$599)	\$1,054	\$0	(\$1,054)
Total Restaurant Expenditures	\$2,301	\$53,800	\$154	(\$53,646)	\$93,594	\$305	(\$93,289)
<i>Golf Operation Expenditures</i>							
Salaries	\$239,595	\$16,253	\$19,965	\$3,713	\$35,716	\$39,931	\$4,215
Administrative Fee	\$19,039	\$1,298	\$1,587	\$289	\$2,725	\$3,173	\$448
FICA Expense	\$18,329	\$1,231	\$1,527	\$296	\$2,706	\$3,055	\$348
Health Insurance	\$739	\$596	\$62	(\$535)	\$1,117	\$123	(\$994)
Workers Compensation	\$4,696	\$293	\$391	\$99	\$643	\$783	\$140
Unemployment	\$12,835	\$266	\$1,070	\$803	\$667	\$2,139	\$1,472
Golf Printing	\$2,200	\$0	\$183	\$183	\$0	\$367	\$367
Utilities	\$22,500	\$1,471	\$1,875	\$404	\$1,814	\$3,750	\$1,936
Repairs	\$250	\$0	\$21	\$21	\$50	\$42	(\$8)
Pest Control	\$1,200	\$95	\$100	\$5	\$217	\$200	(\$17)
Supplies	\$10,000	\$1,198	\$833	(\$365)	\$1,706	\$1,667	(\$39)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$333	\$333
Fuel	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Cart Lease	\$87,763	\$7,072	\$7,314	\$242	\$14,435	\$14,627	\$192
Cart Maintenance	\$4,000	\$34	\$333	\$300	\$1,181	\$667	(\$514)
Driving Range	\$10,000	\$3,000	\$833	(\$2,167)	\$3,000	\$1,667	(\$1,333)
Total Golf Operation Expenditures	\$437,146	\$32,806	\$36,428	\$3,622	\$65,977	\$72,856	\$6,879

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2021

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$4,835	\$6,417	\$1,582	\$10,609	\$12,833	\$2,225
Total Merchandise Sales	\$77,000	\$4,835	\$6,417	\$1,582	\$10,609	\$12,833	\$2,225
<i>Golf Course Maintenance</i>							
Salaries	\$420,047	\$36,410	\$35,004	(\$1,406)	\$74,491	\$70,008	(\$4,483)
Administrative Fees	\$9,595	\$674	\$800	\$126	\$1,374	\$1,599	\$225
FICA Expense	\$32,134	\$2,732	\$2,678	(\$54)	\$5,583	\$5,356	(\$227)
Employee Insurance	\$43,225	\$2,739	\$3,602	\$863	\$5,054	\$7,204	\$2,150
Workers Compensation	\$9,341	\$654	\$778	\$124	\$1,339	\$1,557	\$218
Unemployment	\$7,165	\$94	\$597	\$503	\$164	\$1,194	\$1,030
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$2,509	\$667	(\$1,842)
Utilities/Water	\$26,200	\$2,248	\$2,183	(\$65)	\$4,613	\$4,367	(\$247)
Repairs	\$48,000	\$1,877	\$4,000	\$2,123	\$5,876	\$8,000	\$2,124
Fuel & Oil	\$40,000	\$1,084	\$3,333	\$2,249	\$211	\$6,667	\$6,456
Pest Control	\$1,000	\$99	\$83	(\$15)	\$1,811	\$167	(\$1,645)
Irrigation/Drainage	\$30,000	\$581	\$2,500	\$1,919	\$2,021	\$5,000	\$2,979
Sand and Topsoil	\$26,500	\$1,031	\$2,208	\$1,177	\$1,470	\$4,417	\$2,946
Flower/Mulch	\$7,000	\$973	\$583	(\$390)	\$36,596	\$1,167	(\$35,429)
Fertilizer	\$139,000	\$4,395	\$11,583	\$7,189	\$0	\$23,167	\$23,167
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$620	\$2,750	\$2,130
Trash Removal	\$2,000	\$414	\$167	(\$247)	\$0	\$333	\$333
Contingency	\$6,000	\$0	\$500	\$500	\$151	\$1,000	\$850
First Aid	\$800	\$22	\$67	\$45	\$0	\$133	\$133
Office Supplies	\$1,000	\$0	\$83	\$83	\$4,263	\$167	(\$4,097)
Operating Supplies	\$15,000	\$1,116	\$1250	\$134	\$886	\$2,500	\$1,614
Training	\$1,000	\$886	\$83	(\$802)	\$30	\$167	\$137
Janitorial Supplies	\$1,000	\$30	\$83	\$53	\$0	\$167	\$167
Janitorial Services	\$20,000	\$0	\$1,667	\$1,667	\$1,413	\$3,333	\$1,920
Soil & Water Testing	\$1,000	\$707	\$83	(\$623)	\$1,297	\$167	(\$1,130)
Uniforms	\$8,500	\$628	\$708	\$80	\$34	\$1,417	\$1,382
Equipment Rental	\$2,000	\$0	\$167	\$167	\$21,992	\$333	(\$21,659)
Equipment Lease	\$177,975	\$13,473	\$14,831	\$1,358	\$0	\$29,663	\$29,663
Small Tools	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Total Golf Course Maintenance	\$1,096,482	\$72,866	\$91,374	\$18,508	\$173,800	\$182,747	\$8,947

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending November 30, 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	\$250	\$250
Engineering	\$0	\$0	\$0	\$0	\$210	\$0	(\$210)
Arbitrage	\$600	\$0	\$50	\$50	\$0	\$100	\$100
Dissemination	\$1,000	\$83	\$83	\$0	\$167	\$167	\$0
Trustee Fees	\$4,100	\$0	\$342	\$342	\$0	\$683	\$683
Annual Audit	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$9,380	\$9,380	\$0
Insurance	\$85,019	\$7,531	\$7,085	(\$446)	\$15,063	\$14,170	(\$893)
Property Taxes	\$10,000	\$673	\$833	\$160	\$673	\$1,667	\$993
Total Administrative Expenditures	\$159,999	\$12,978	\$13,333	\$356	\$25,492	\$26,667	\$1,174
Total Revenues	\$1,928,696	\$200,696	\$158,196	\$42,500	\$396,789	\$290,804	\$105,985
Total Expenditures	\$1,917,828	\$191,366	\$159,775	(\$31,591)	\$394,272	\$319,548	-\$74,724
Operating Income (Loss)	\$10,868	\$9,331	(\$1,579)	\$10,910	\$2,517	(\$28,744)	\$31,261
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	\$1	\$93,376	\$46,688	\$46,689
Interest Income	\$1,000	\$1	\$83	(\$82)	\$3	\$83	(\$81)
Reserve Funding- Transfer Out (Capital Reserve)	(\$6,694)	\$0	(\$558)	(\$558)	\$0	(\$558)	\$558
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$23,404)	(\$11,702)	(\$11,702)
Principal Expense	(\$425,000)	(\$34,417)	(\$35,417)	\$1,000	(\$68,833)	(\$35,417)	(\$33,417)
Total Non Operating Revenues/(Expenditures)	(\$10,869)	\$571	(\$906)	\$361	\$1,141	(\$906)	\$2,047
Change in Net Assets	-\$1	\$9,901	(\$2,485)	\$11,270	\$3,658	(\$29,649)	\$33,308
Beginning Net Assets	\$0	----	----	----	(\$710,269)	----	----
Ending Net Assets	-\$1	----	----	----	(\$706,610)	----	----

**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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$231,577
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Donations for Park Material	\$1,250	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,450
Interest Income	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52
Total Revenues	\$5,992	\$237,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$243,459
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,343	\$2,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,590
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	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Management Fees	\$8,621	\$8,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,242
Postage	\$3	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
Printing & Binding	\$32	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115
Insurance- Liability	\$583	\$583	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,166
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$82	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
Office Supplies	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
Dues & Licenses	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Information Technology	\$354	\$354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$708
Total Administrative	\$11,485	\$12,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,725
<i>Operating Expenditures</i>													
Salaries	\$13,286	\$12,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,301
Administration Fee	\$100	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
FICA Expense	\$914	\$805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,719
Health Insurance	\$804	\$812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,616
Workers Compensation	\$239	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$455
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$1,008	\$857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,864
Marketing- Lifestyle/Amenities	\$2,400	\$783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,183
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,329

**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	\$10,218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,218
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	\$12,218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,218
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,209	\$10,821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,030
Administrative Fees	\$200	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$382
FICA	\$894	\$792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,686
Health Insurance	\$1,079	\$1,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,710
Workers Compensation	\$220	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$415
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$557	\$611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,168
Utilities	\$399	\$406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$805
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance- Property	\$220	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439
Repairs	\$1,095	\$5,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,235
Fuel	\$2,254	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,704
Park Maintenance	\$0	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240
Contingencies	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
Refuse	\$240	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$720
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$215	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$322
Fire Alarm System	\$512	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,023
Rain Bird Pump System	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,597
Park Materials	\$0	\$1,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,748
Total Grounds Maintenance	\$22,392	\$27,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,528
Total Expenditures	\$64,845	\$54,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119,799
Operating Income (Loss)	(\$58,853)	\$182,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123,660
<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)	(\$58,853)	\$182,513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123,660

**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	0	0	0	0	0	0	0	0	0	0	6,490
Member Rounds	701	814	0	0	0	0	0	0	0	0	0	0	1,515
Comp Rounds	214	329	0	0	0	0	0	0	0	0	0	0	543
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	308	71	0	0	0	0	0	0	0	0	0	0	379
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80
Revenues:													
Greens Fees	\$129,023	\$129,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258,077
Gift Cards - Sales	\$349	\$397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$745
Gift Cards - Usage	(\$1,925)	(\$281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,206)
Season Advance/Trail Fees	\$20,573	\$22,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,044
Associate Memberships	\$1,738	\$2,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,303
Driving Range	\$7,266	\$7,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,595
Golf Lessons	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
Merchandise Sales	\$12,204	\$7,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,924
Restaurant	\$23,852	\$28,719	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,571
Special Assessments - Operations	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,039
Miscellaneous Income	\$1,319	\$1,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,349
Total Revenues	\$196,093	\$200,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396,789
Golf Course Expenditures:													
Other Contractual Services	\$1,246	\$1,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,009
Telephone/Internet	\$106	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$212
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	\$307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$649
Repairs & Maintenance	\$2,527	\$2,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,138
Advertising	\$1,735	\$1,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,482
Bank Charges	\$2,979	\$4,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,402
Office Supplies	\$636	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$765
Operating Supplies	\$157	\$2,906	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,063
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	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91
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	\$10,719	\$14,082	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,800

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	\$2,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,046
Salaries	\$9,259	\$13,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,635
Administrative Fee	\$422	\$421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$842
FICA Expense	\$801	\$1,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,977
Health Insurance	\$0	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80
Workers Compensation	\$140	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
Unemployment	\$459	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$893
Utilities	\$490	\$818	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,308
Pest Control	\$122	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$217
Equipment Lease	\$101	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$201
Janitorial Services	\$0	\$950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$950
Repairs	\$4,782	\$4,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,950
Kitchen Equipment/Supplies	\$4,317	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,587
Paper & Plastic Supplies	\$867	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,378
Operating Supplies	\$6,809	\$2,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,892
Food Cost	\$2,158	\$6,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,632
Snack Cost	\$717	\$2,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,869
Beer Cost	\$1,967	\$5,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,866
Beverage Cost	\$743	\$2,229	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,972
Wine Cost	\$190	\$570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$760
Liquor Cost	\$616	\$1,848	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,464
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	\$237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$249
Entertainment	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Dues & License	\$455	\$599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,054
Total Restaurant Expenditures	\$46,185	\$47,409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,594
<i>Golf Operations:</i>													
Salaries	\$19,463	\$16,253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,716
Administrative Fee	\$1,427	\$1,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,725
FICA Expense	\$1,475	\$1,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,706
Health Insurance	\$521	\$596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,117
Workers Compensation	\$350	\$293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$643
Unemployment	\$401	\$266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$667
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$342	\$1,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,814
Repairs	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Pest Control	\$122	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$217
Supplies	\$508	\$1,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,706
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,435
Cart Maintenance	\$1,148	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,181
Driving Range	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Total Golf Operation Expenditures	\$33,170	\$32,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,977

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	\$4,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,609
Total Merchandise Sales	\$5,774	\$4,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,609
<i>Golf Course Maintenance:</i>													
Salaries	\$38,081	\$36,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,491
Administrative Fees	\$701	\$674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,374
FICA Expense	\$2,851	\$2,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,583
Employee Insurance	\$2,315	\$2,739	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,054
Workers Compensation	\$685	\$654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,339
Unemployment	\$71	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164
Fire Alarm System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$261	\$2,248	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,509
Repairs	\$2,736	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,613
Fuel & Oil	\$4,791	\$1,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,876
Pest Control	\$112	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
Irrigation/Drainage	\$1,231	\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,811
Sand and Topsoil	\$990	\$1,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,021
Flower/Mulch	\$497	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,470
Fertilizer	\$32,201	\$4,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,596
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$207	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$620
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First Aid	\$129	\$22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$151
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$3,147	\$1,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,263
Training	\$0	\$886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$886
Janitorial Supplies	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
Janitorial Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soil & Water Testing	\$707	\$707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,413
Uniforms	\$669	\$628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,297
Equipment Rental	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
Equipment Lease	\$8,520	\$13,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,992
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$100,934	\$72,866	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$173,800
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Insurance	\$7,531	\$7,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,063
Property Taxes	\$0	\$673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673
Total Administrative Expenditures	\$12,515	\$12,978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,492
Total Revenues	\$196,093	\$200,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396,789
Total Expenditures	\$209,297	\$184,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$394,272
Operating Income (Loss)	(\$13,204)	\$15,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,517

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,376
Interest Income	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$11,702)	(\$11,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$23,404)
Principal Expense	(\$34,417)	(\$34,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$68,833)
Total Non Operating Revenues/(Expenditures)	\$571	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,141
Net Non Operating Income / (Loss)	(\$12,634)	\$16,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,658

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,924
Total Revenues	\$12,204	\$7,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,924
<i>Expenditures</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,609
Total Expenditures	\$5,774	\$4,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,609
Operating Income (Loss)	\$6,430	\$2,885	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,315

**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:	\$280,128
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:	\$234,606
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		
	11/30/20	11/30/21	Variance	11/30/20	11/30/21	Variance
<i>Revenues:</i>						
Greens Fees	\$ 107,634	\$ 129,054	\$ 21,420	\$ 215,009	\$ 258,077	\$ 43,067
Gift Cards - Sales	\$ 636	\$ 397	\$ (239)	\$ 1,094	\$ 745	\$ (349)
Gift Cards - Usage	\$ (482)	\$ (281)	\$ 201	\$ (1,286)	\$ (2,206)	\$ (920)
Season Advance/Trail Fees	\$ 20,606	\$ 22,472	\$ 1,865	\$ 38,657	\$ 43,044	\$ 4,387
Associate Memberships	\$ 3,081	\$ 2,565	\$ (516)	\$ 7,031	\$ 4,303	\$ (2,728)
Driving Range	\$ 6,015	\$ 7,328	\$ 1,313	\$ 11,978	\$ 14,595	\$ 2,617
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 350	\$ 350	\$ -
Merchandise Sales	\$ 9,725	\$ 7,720	\$ (2,004)	\$ 18,963	\$ 19,924	\$ 961
Restaurant	\$ 3,141	\$ 28,719	\$ 25,578	\$ 5,500	\$ 52,571	\$ 47,071
Special Assessments - Operations	\$ 1,519	\$ 1,519	\$ -	\$ 3,039	\$ 3,039	\$ -
Miscellaneous Income	\$ 145	\$ 1,030	\$ 885	\$ 3,011	\$ 2,349	\$ (663)
Total Revenues	\$ 152,194	\$ 200,696	\$ 48,502	\$ 303,346	\$ 396,789	\$ 93,443
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 9,938	\$ 14,082	\$ (4,144)	\$ 15,604	\$ 24,800	\$ (9,196)
Restaurant	\$ 242	\$ 53,800	\$ (53,557)	\$ 437	\$ 93,594	\$ (93,157)
Golf Operations	\$ 32,692	\$ 32,806	\$ (114)	\$ 63,754	\$ 65,977	\$ (2,222)
Merchandise Sales	\$ 4,241	\$ 4,835	\$ (594)	\$ 10,723	\$ 10,609	\$ 114
Golf Course Maintenance	\$ 80,884	\$ 72,866	\$ 8,019	\$ 156,799	\$ 173,800	\$ (17,001)
Administrative	\$ 12,637	\$ 12,978	\$ (340)	\$ 25,275	\$ 25,492	\$ (217)
Total Expenditures	\$ 140,634	\$ 191,366	\$ (50,732)	\$ 272,592	\$ 394,272	\$ (121,679)
Operating Income/(Loss)	\$ 11,560	\$ 9,331	\$ (2,229)	\$ 30,753	\$ 2,517	\$ (28,236)

**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
	\$ 996,216	\$ 231,577	\$ 598,873	\$ 165,766	\$ 996,216

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,089,942	60.11%	\$ 598,873	\$ -	\$ 598,873
General Fund	\$ 808,157	23.25%	\$ 231,577	\$ (231,577)	\$ -
Recreation Fund	\$ 578,489	16.64%	\$ 165,766	\$ -	\$ 165,766
	\$ 3,476,588	100.00%	\$ 996,216	\$ (231,577)	\$ 764,639

Percentage Collected	28.65%
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**Viera East
Community Development District
Detailed Rounds of Golf Report
Nov-21**

Rounds of Golf	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	549	12%	1,163	13%
Rounds of Golf- CDD Resident	788	18%	1,557	17%
Rounds of Golf - Public	1,475	34%	3,133	35%
Rounds of Golf - Golf Now / EZ Links	474	11%	1,005	11%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(70)	-2%	(140)	-2%
Total Paid Rounds	3,216		6,718	
<u>Member Rounds</u>				
Rounds of Golf - Members	789	18%	1,502	17%
Total Member Rounds	789		1,502	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	67	2%	156	2%
Rounds of Golf- Other Comp	40	1%	72	1%
Total Comp Rounds	107		228	
Rounds of golf - GolfNow/EZ Links	290	7%	598	7%
TOTAL ROUNDS OF GOLF	4,402	100%	9,046	100%

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
522	1,070	27	93
660	1,375	128	182
1,648	3,555	(173)	(422)
199	327	275	678
0	0	0	0
0	0	0	0
(79)	(114)	9	(26)
2,950	6,213	266	505
667	1,368	122	134
667	1,368	122	134
84	259	(17)	(103)
71	133	(31)	(61)
155	392	(48)	(164)
256	541	34	57
4,028	8,514	374	532

Revenues	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$21,778	17%	\$44,931	18%
Rounds of Golf- CDD Resident	\$25,351	20%	\$48,552	19%
Rounds of Golf - Public	\$60,041	48%	\$119,986	48%
Rounds of Golf - Golf Now / EZ Links	\$20,913	17%	\$41,189	16%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,097)	-2%	(\$3,826)	-2%
TOTAL GREENS FEE REVENUE	\$125,986	100%	\$250,832	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$20,493	\$40,825	\$1,285	\$4,106
\$21,473	\$41,795	\$3,878	\$6,757
\$62,050	\$126,917	(\$2,009)	(\$6,931)
\$6,681	\$11,234	\$14,232	\$29,955
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$2,545)	(\$3,554)	\$448	(\$272)
\$108,152	\$217,217	\$17,834	\$33,615

Average \$ per Round of Golf	Monthly		Year to Date	
<u>Average \$ per round of Golf</u>				
Rounds of Golf- Associate Member	\$39.67		\$38.63	
Rounds of Golf- CDD Resident	\$32.17		\$31.18	
Rounds of Golf - Public	\$40.71		\$38.30	
Rounds of Golf - Golf Now / EZ Links	\$44.12		\$40.98	
Rounds of Golf- Tournaments	#DIV/0!		#DIV/0!	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$29.96		\$27.33	
TOTAL - Average \$ per round of Golf	\$39.17		\$37.34	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$39.26	\$38.15	\$0.41	\$0.48
\$32.53	\$30.40	(\$0.36)	\$0.79
\$37.65	\$35.70	\$3.05	\$2.60
\$33.57	\$34.35	\$10.55	\$6.63
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$32.22	\$31.18	(\$2.26)	(\$3.85)
\$36.66	\$34.96	\$2.51	\$2.38

	Monthly	Year to Date
Membership Revenue	\$22,471	\$43,043
Average \$ per round of Golf	\$28.48	\$28.66

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$20,606	\$38,656	\$1,865	\$4,387
\$30.89	\$28.26	(\$2.41)	\$0.40