



**Viera East
Community Development
District**

Unaudited Financial Reporting

June 30, 2022



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Viera East
Community Development District
 Combined Balance Sheet
 June 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	\$633,693	\$619,823	---	---	\$634,641	\$1,888,157
Accounts Receivable	---	---	---	---	\$327	\$327
Due From Golf Course	\$54,214	---	---	---	---	\$54,214
Due From General Fund	---	---	---	---	\$233,077	\$233,077
Due from Debt Service	---	---	---	---	\$22,922	\$22,922
Due from Other	---	---	---	---	\$5,162	\$5,162
Due from Capital Projects	---	\$27,046	---	---	---	\$27,046
Inventory - Pro Shop	---	---	---	---	\$39,485	\$39,485
Inventory - Hook and Eagle	---	---	---	---	\$22,752	\$22,752
Investments:						
State Board	---	\$121,980	---	---	---	\$121,980
Benefit Assessment- Series 2012	---	---	---	---	\$4,127	\$4,127
Reserve - Series 2012	---	---	---	---	\$280,137	\$280,137
Bond Service- Series 2012	---	---	---	---	\$7	\$7
Bond Service- Series 2006	---	---	\$91,764	---	---	\$91,764
Reserve- Series 2020	---	---	\$234,613	---	---	\$234,613
Temporary Interest Series 2020	---	---	\$90,334	---	---	\$90,334
Project- Series 2020	---	---	---	\$2,848,185	---	\$2,848,185
Improvements (Net of Depreciation)	---	---	---	---	\$1,089,032	\$1,089,032
Prepaid Expenses- Debt	---	---	---	---	\$127,250	\$127,250
Prepaid Expenses- Operations	\$3,789	---	---	---	\$40,178	\$43,967
Total Assets	\$691,697	\$768,849	\$416,711	\$2,848,185	\$2,499,097	\$7,224,538
Liabilities						
Accounts Payable	\$10,370	\$440	---	---	\$16,502	\$27,312
Accrued Expenses	---	---	---	---	\$15,241	\$15,241
Deferred Revenue- Season Advance	---	---	---	---	\$70,290	\$70,290
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$4,558	\$4,558
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$231,955	\$231,955
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	---	---	---	---	\$54,214	\$54,214
Accrued Interest Payable	---	---	---	---	\$42,004	\$42,004
Sales Tax Payable	---	---	---	---	\$20,603	\$20,603
Event Deposits	---	---	---	---	(\$9,304)	(\$9,304)
Due to Golf Course	\$233,077	---	\$22,922	---	---	\$255,999
Due to Capital Reserve	---	---	---	\$27,046	---	\$27,046
Accrued Payroll Payable	\$11,380	---	---	---	\$31,685	\$43,065
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	---	---	---	---	(\$306,078)	(\$306,078)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$3,789	---	---	---	---	\$3,789
Unassigned	\$257,082	---	---	---	---	\$257,082
Assigned- Capital Reserve Fund	---	\$768,409	---	---	---	\$768,409
Restricted for Capital Projects	---	---	---	\$2,821,139	---	\$2,821,139
Restricted for Debt Service	---	---	\$393,789	---	---	\$393,789
Total Liabilities, Fund Equity, Other	\$691,697	\$768,849	\$416,711	\$2,848,185	\$2,499,097	\$7,224,538

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 6/30/22	Actual 6/30/22	Variance
<u>Revenues</u>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$42,210	\$42,210	\$0
Donations for Park Material	\$0	\$0	\$5,975	\$5,975
Miscellaneous Income- Farmers Market	\$0	\$0	\$13,567	\$13,567
Interest Income	\$100	\$75	\$55	(\$20)
Total Revenues	\$864,536	\$850,441	\$869,963	\$19,522

Administrative Expenditures

Supervisors Fees	\$30,496	\$22,872	\$18,747	\$4,125
Engineering Fees	\$5,000	\$3,750	\$875	\$2,875
Attorney's Fees	\$5,000	\$3,750	\$9,398	(\$5,648)
Dissemination	\$1,000	\$750	\$750	\$0
Trustee Fees	\$5,600	\$4,200	\$0	\$4,200
Annual Audit	\$6,500	\$4,875	\$0	\$4,875
Collection Agent	\$2,500	\$1,875	\$1,875	\$0
Management Fees	\$103,454	\$77,590	\$77,591	(\$0)
Postage	\$1,500	\$1,125	\$939	\$186
Printing & Binding	\$2,500	\$1,875	\$4,297	(\$2,422)
Insurance- Liability	\$8,040	\$6,030	\$5,247	\$783
Legal Advertising	\$1,500	\$1,125	\$797	\$328
Other Current Charges	\$1,500	\$1,125	\$221	\$904
Office Supplies	\$1,500	\$1,125	\$70	\$1,055
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,250	\$3,188	\$3,188	(\$0)
Total Administrative	\$180,515	\$135,430	\$124,169	\$11,261

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending June 30, 2022

	Adopted Budget	Prorated Budget 6/30/22	Actual 6/30/22	Variance
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Operating Expenditures

Salaries	\$147,487	\$110,615	\$114,549	(\$3,934)
Administration Fee	\$1,388	\$1,041	\$834	\$207
FICA Expense	\$11,283	\$8,462	\$8,336	\$126
Health Insurance	\$17,410	\$13,058	\$12,744	\$314
Workers Compensation	\$2,891	\$2,168	\$1,884	\$284
Unemployment	\$842	\$632	\$681	(\$50)
Other Contractual	\$7,500	\$5,625	\$11,293	(\$5,668)
Marketing- Lifestyle/Amenities	\$18,000	\$13,500	\$13,499	\$1
Training	\$500	\$375	\$0	\$375
Uniforms	\$500	\$375	\$0	\$375
Total Operating	\$207,801	\$155,851	\$163,821	(\$7,970)

Maintenance Expenditures

Canal Maintenance	\$14,000	\$10,500	\$0	\$10,500
Lake Bank Restoration	\$30,000	\$24,000	\$24,000	\$0
Environmental Services	\$20,000	\$15,000	\$1,409	\$13,591
Water Management System	\$99,000	\$74,250	\$86,844	(\$12,594)
Midge Control	\$15,000	\$11,250	\$0	\$11,250
Contingencies	\$2,000	\$1,500	\$3,157	(\$1,657)
Fire Line Maintenance	\$2,000	\$2,000	\$2,000	\$0
Basin Repair	\$3,000	\$2,250	\$117	\$2,133
Total Maintenance	\$185,000	\$140,750	\$117,528	\$23,222

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 6/30/22	Actual 6/30/22	Variance
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Grounds Maintenance Expenditures

Salaries	\$166,108	\$124,581	\$100,433	\$24,148
Administrative Fees	\$3,446	\$2,585	\$1,668	\$916
FICA	\$12,707	\$9,530	\$7,352	\$2,178
Health Insurance	\$28,182	\$21,137	\$13,582	\$7,554
Workers Compensation	\$3,256	\$2,442	\$1,652	\$790
Unemployment	\$2,506	\$1,880	\$894	\$986
Telephone	\$6,250	\$4,688	\$5,414	(\$726)
Utilities	\$7,200	\$5,400	\$6,801	(\$1,401)
Property Appraiser	\$1,990	\$1,493	\$1,989	(\$496)
Insurance- Property	\$2,197	\$1,648	\$1,976	(\$328)
Repairs	\$15,000	\$11,250	\$13,249	(\$1,999)
Fuel	\$10,000	\$7,500	\$15,841	(\$8,341)
Park Maintenance	\$7,500	\$5,625	\$7,010	(\$1,385)
Sidewalk Repair	\$10,000	\$7,500	\$0	\$7,500
Chemicals	\$4,000	\$3,000	\$3,309	(\$309)
Contingencies	\$4,000	\$3,000	\$2,972	\$28
Refuse	\$6,000	\$4,500	\$2,640	\$1,860
Office Supplies	\$750	\$563	\$0	\$563
Uniforms	\$3,000	\$2,250	\$2,609	(\$359)
Fire Alarm System	\$7,500	\$5,625	\$4,604	\$1,021
Rain Bird Pump System	\$27,576	\$20,682	\$21,146	(\$464)
Park Materials	\$0	\$0	\$1,748	(\$1,748)

Total Grounds Maintenance	\$329,168	\$246,876	\$216,889	\$29,987
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Total Expenditures	\$902,484	\$678,906	\$622,407	\$56,499
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Operating Income (Loss)	(\$37,948)	\$171,535	\$247,556	\$76,021
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Non Operating Revenues/(Expenditures)

Reserve Funding- Transfer Out (Capital Reserve)	(\$5,000)	(\$5,000)	(\$5,000)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0

Total Non Operating Revenues/(Expenditures)	(\$5,000)	(\$5,000)	(\$5,000)	\$0
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Excess Revenue/(Expenditures)	(\$42,948)	\$166,535	\$242,556	\$76,021
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Beginning Fund Balance	\$42,948	\$194,315		
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Ending Fund Balance	\$0	\$436,870		
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Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 6/30/22	Actual 6/30/22	Variance
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Revenues

Interest Income	\$1,000	\$750	\$321	(\$429)
Reserve Funding - Transfer In (General)	\$5,000	\$5,000	\$5,000	\$0
Reserve Funding - Transfer In (Golf)	\$6,694	\$6,694	\$6,694	\$0
Reserve Funding - Transfer In (PY Excess)	\$0	\$0	\$450,000	\$450,000

Total Revenues	\$12,694	\$12,444	\$462,015	\$449,571
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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)		\$462,015	
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Beginning Fund Balance	\$315,696		\$306,394	
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Ending Fund Balance	\$203,390		\$768,409	
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Viera East
Community Development District

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

	Adopted Budget	Prorated Budget 6/30/22	Actual 6/30/22	Variance
Revenues				
Special Assessments	\$2,089,942	\$2,005,735	\$2,005,735	\$0
Interest Income	\$100	\$75	\$41	(\$34)
Total Revenues	\$2,090,042	\$2,005,810	\$2,005,776	(\$34)
Expenditures				
Series 2006				
Interest-11/1	\$65,119	\$65,119	\$65,119	\$0
Interest-5/1	\$65,119	\$65,119	\$65,119	\$0
Principal-5/1	\$2,265,000	\$2,265,000	\$2,265,000	\$0
Total Expenditures	\$2,395,238	\$2,395,238	\$2,395,238	\$0
Excess Revenues/(Expenditures)	(\$305,196)		(\$389,461)	
Beginning Fund Balance	\$458,327		\$458,303	
Ending Fund Balance	\$153,131		\$68,841	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 6/30/22	Actual 6/30/22	Variance
<u>Revenues</u>				
Interest Income	\$500	\$375	\$16	(\$359)
Total Revenues	\$500	\$375	\$16	(\$359)
<u>Expenditures</u>				
<u>Series 2020</u>				
Interest-11/1	\$90,308	\$90,308	\$90,308	\$0
Interest-5/1	\$90,308	\$90,308	\$90,308	\$0
Total Expenditures	\$180,615	\$180,615	\$180,615	\$0
Excess Revenues/(Expenditures)	(\$180,115)		(\$180,599)	
Beginning Fund Balance	\$270,953		\$505,547	
Ending Fund Balance	\$90,838		\$324,948	

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

	Actual 6/30/22
<u>Revenues</u>	
Interest Income	\$178
Total Revenues	\$178
<u>Expenditures</u>	
Capital Outlay	\$1,963,246
Cost of Issuance	\$0
Total Expenditures	\$1,963,246
Excess Revenues/(Expenditures)	(\$1,963,068)
Beginning Fund Balance	\$4,784,207
Ending Fund Balance	\$2,821,139

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,124	2,753	371	35,219	28,708	6,511
Member Rounds	10,000	705	781	(76)	7,303	8,144	(841)
Comp Rounds	3,000	93	234	(141)	1,582	2,443	(861)
EZ Links	3,000	0	234	(234)	-	2,376	(2,376)
GolfNow	2,000	284	156	128	2,235	1,629	606
Total Memberships	60	4	-	4	59	60	(1)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$35	\$35	(\$1)	\$41	\$41	(\$0)
<i>Revenues</i>							
Greens Fees	\$1,426,357	\$108,051	\$97,705	\$10,345	\$1,447,322	\$1,183,163	\$264,159
Gift Cards- Sales	\$25,000	\$702	\$1,713	(\$1,011)	\$7,375	\$20,738	(\$13,362)
Gift Cards- Usage	(\$25,000)	(\$914)	(\$1,713)	\$798	(\$13,786)	(\$20,738)	\$6,952
Season Advance/Trail Fees	\$210,000	\$20,730	\$14,385	\$6,345	\$208,964	\$174,195	\$34,769
Associate Memberships	\$42,000	\$1,106	\$2,877	(\$1,771)	\$24,734	\$34,839	(\$10,105)
Driving Range	\$80,000	\$8,765	\$5,480	\$3,285	\$83,876	\$66,360	\$17,516
Golf Lessons	\$2,100	\$355	\$144	\$211	\$2,305	\$1,742	\$563
Merchandise Sales	\$115,000	\$8,644	\$7,878	\$766	\$98,046	\$95,393	\$2,653
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,521	(\$2)	\$13,674	\$13,676	(\$2)
Miscellaneous Income	\$15,000	\$471	\$1,251	(\$780)	\$9,370	\$11,247	(\$1,877)
Total Revenues	\$1,908,696	\$149,428	\$131,241	\$18,187	\$1,881,879	\$1,580,614	\$301,265
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,149	\$1,251	\$102	\$11,243	\$11,247	\$4
Telephone	\$2,500	\$194	\$209	\$15	\$1,283	\$1,875	\$591
Postage	\$2,000	\$0	\$167	\$167	\$0	\$1,500	\$1,500
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$750	\$750
Utilities	\$15,900	\$158	\$1,326	\$1,168	\$3,337	\$11,922	\$8,585
Repairs & Maintenance	\$8,000	\$537	\$667	\$131	\$14,471	\$5,998	(\$8,472)
Marketing- Golf Marketing	\$39,000	\$1,058	\$3,253	\$2,195	\$14,283	\$29,242	\$14,959
Bank Charges	\$35,000	\$5,064	\$2,919	(\$2,145)	\$33,467	\$26,243	(\$7,224)
Office Supplies	\$4,000	\$68	\$334	\$266	\$2,799	\$2,999	\$200
Operating Supplies	\$5,000	\$564	\$417	(\$147)	\$2,650	\$3,749	\$1,099
Dues, Licenses & Subscriptions	\$8,000	\$140	\$667	\$527	\$9,193	\$5,998	(\$3,195)
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Training, Education & Employee Relations	\$3,000	\$38	\$250	\$212	\$560	\$2,249	\$1,690
Contractual Security	\$3,000	\$2,910	\$250	(\$2,660)	\$3,328	\$2,249	(\$1,079)
IT Services	\$3,000	\$0	\$250	\$250	\$3,424	\$2,249	(\$1,175)
Total Golf Course Expenditures	\$144,900	\$11,879	\$12,085	\$206	\$100,038	\$108,646	\$8,608

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$239,595	\$20,698	\$19,965	(\$733)	\$174,492	\$179,689	\$5,197
Administrative Fee	\$19,039	\$1,271	\$1,587	\$316	\$12,222	\$14,279	\$2,056
FICA Expense	\$18,329	\$1,544	\$1,527	(\$17)	\$13,135	\$13,746	\$611
Health Insurance	\$739	\$1,199	\$62	(\$1,138)	\$7,642	\$554	(\$7,088)
Workers Compensation	\$4,696	\$327	\$391	\$64	\$2,861	\$3,522	\$660
Unemployment	\$12,835	\$478	\$1,070	\$592	\$4,356	\$9,626	\$5,270
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,574	\$1,650	\$76
Utilities	\$22,500	\$1,696	\$1,875	\$179	\$16,067	\$16,875	\$808
Repairs	\$250	\$201	\$21	(\$180)	\$1,647	\$188	(\$1,460)
Pest Control	\$1,200	\$93	\$100	\$7	\$884	\$900	\$16
Supplies	\$10,000	\$484	\$833	\$349	\$8,638	\$7,500	(\$1,138)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$1,125	\$1,125
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,500	\$1,500
Fuel	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Cart Lease	\$87,763	\$7,169	\$7,314	\$145	\$64,356	\$65,822	\$1,466
Cart Maintenance	\$4,000	\$944	\$333	(\$611)	\$5,024	\$3,000	(\$2,024)
Driving Range	\$10,000	\$1,376	\$833	(\$543)	\$8,028	\$7,500	(\$528)
Total Golf Operation Expenditures	\$437,146	\$37,481	\$36,428	(\$1,053)	\$320,929	\$327,851	\$6,922
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$2,274	\$6,417	\$4,143	\$57,233	\$57,750	\$518
Total Merchandise Sales	\$77,000	\$2,274	\$6,417	\$4,143	\$57,233	\$57,750	\$518

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$420,047	\$34,431	\$35,004	\$573	\$316,579	\$315,035	(\$1,544)
Administrative Fees	\$9,595	\$602	\$800	\$198	\$5,823	\$7,196	\$1,373
FICA Expense	\$32,134	\$2,607	\$2,678	\$71	\$23,701	\$24,101	\$399
Employee Insurance	\$43,225	\$2,265	\$3,602	\$1,337	\$24,742	\$32,419	\$7,677
Workers Compensation	\$9,341	\$543	\$778	\$235	\$5,218	\$7,006	\$1,788
Unemployment	\$7,165	\$150	\$597	\$447	\$3,677	\$5,374	\$1,696
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$3,000	\$3,000
Utilities/Water	\$26,200	\$2,018	\$2,183	\$165	\$19,523	\$19,650	\$127
Repairs	\$48,000	\$2,384	\$4,000	\$1,616	\$27,100	\$36,000	\$8,900
Fuel & Oil	\$40,000	\$5,363	\$3,333	(\$2,030)	\$32,547	\$30,000	(\$2,547)
Pest Control	\$1,000	\$108	\$83	(\$24)	\$917	\$750	(\$167)
Irrigation/Drainage	\$30,000	\$301	\$2,500	\$2,199	\$9,259	\$22,500	\$13,241
Sand and Topsoil	\$26,500	\$943	\$2,208	\$1,265	\$11,684	\$19,875	\$8,191
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$4,531	\$5,250	\$719
Fertilizer	\$139,000	\$11,394	\$11,583	\$190	\$138,151	\$104,250	(\$33,901)
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$0	\$12,375	\$12,375
Trash Removal	\$2,000	\$207	\$167	(\$40)	\$1,897	\$1,500	(\$397)
Contingency	\$6,000	\$113	\$500	\$387	\$11,271	\$11,271	\$0
First Aid	\$800	\$0	\$67	\$67	\$467	\$600	\$133
Office Supplies	\$1,000	\$0	\$83	\$83	\$310	\$750	\$440
Operating Supplies	\$15,000	\$0	\$1,250	\$1,250	\$10,370	\$11,250	\$880
Training	\$1,000	\$0	\$83	\$83	\$2,389	\$750	(\$1,639)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$40	\$750	\$710
Janitorial Services	\$20,000	\$950	\$1,667	\$717	\$8,522	\$15,000	\$6,478
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$1,663	\$750	(\$913)
Uniforms	\$8,500	\$773	\$708	(\$64)	\$7,947	\$6,375	(\$1,572)
Equipment Rental	\$2,000	\$33	\$167	\$134	\$301	\$1,500	\$1,199
Equipment Lease	\$177,975	\$13,919	\$14,831	\$913	\$117,674	\$133,481	\$15,808
Small Tools	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Total Golf Course Maintenance	\$1,096,482	\$79,103	\$91,374	\$12,271	\$786,304	\$829,133	\$42,828

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending June 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	\$5,886	\$1,125	(\$4,761)
Engineering	\$0	\$0	\$0	\$0	\$980	\$0	(\$980)
Arbitrage	\$600	\$0	\$50	\$50	\$450	\$450	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$750	\$750	\$0
Trustee Fees	\$4,100	\$0	\$342	\$342	\$8,178	\$3,075	(\$5,103)
Annual Audit	\$1,500	\$0	\$125	\$125	\$0	\$1,125	\$1,125
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$42,210	\$42,210	\$0
Insurance	\$85,019	\$7,531	\$7,085	(\$446)	\$69,530	\$63,764	(\$5,766)
Property Taxes	\$10,000	\$740	\$833	\$93	\$10,634	\$7,500	(\$3,134)
Total Administrative Expenditures	\$159,999	\$13,045	\$13,333	\$288	\$138,619	\$119,999	(\$18,619)
Total Revenues	\$1,908,696	\$149,428	\$131,241	\$18,187	\$1,881,879	\$1,580,614	\$301,265
Total Expenditures	\$1,915,527	\$143,781	\$159,636	\$15,855	\$1,403,123	\$1,443,379	\$40,256
Operating Income (Loss)	(\$6,831)	\$5,647	(\$28,395)	\$34,042	\$478,757	\$137,236	\$341,521
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$77,318	\$46,688	\$30,631	\$450,823	\$420,188	\$30,635
Interest Income	\$1,000	\$1	\$83	(\$82)	\$12	\$750	(\$738)
Reserve Funding- Transfer Out (Capital Reserve)	(\$6,694)	(\$6,694)	(\$6,694)	\$0	(\$6,694)	(\$6,694)	\$0
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	(\$105,319)	(\$105,319)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$317,750)	(\$318,750)	\$1,000
Total Non Operating Revenues/(Expenditures)	\$6,831	\$23,507	(\$7,042)	\$30,549	(\$428,628)	(\$9,825)	(\$418,803)
Change in Net Assets	\$0	\$29,154	(\$35,437)	\$64,590	\$50,128	\$127,410	(\$77,282)
Beginning Net Assets	\$0	----	----	----	(\$328,497)	----	----
Ending Net Assets	\$0	----	----	----	(\$278,368)	----	----

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 6/30/22	Actual 6/30/22	Variance
<i>Revenues</i>				
Food Sales	\$9,200	\$6,900	\$183,615	\$176,715
Wine Sales	\$400	\$300	\$8,311	\$8,011
Beer Sales	\$6,400	\$4,800	\$106,839	\$102,039
Beverage Sales	\$1,600	\$1,200	\$28,429	\$27,229
Liquor Sales	\$2,400	\$1,800	\$57,653	\$55,853
Gift Card Sales	\$0	\$0	\$8,829	\$8,829
Gift Cards Usage	\$0	\$0	\$0	\$0
Total Revenues	\$20,000	\$15,000	\$393,676	\$378,676
<i>Restaurant Expenditures</i>				
Restaurant Manager Contract	\$0	\$0	\$48,750	(\$48,750)
Salaries	\$0	\$0	\$106,354	(\$106,354)
Administrative Fee	\$0	\$0	\$4,806	(\$4,806)
FICA Expense	\$0	\$0	\$11,580	(\$11,580)
Health Insurance	\$0	\$0	\$10,306	(\$10,306)
Workers Compensation	\$0	\$0	\$1,661	(\$1,661)
Unemployment	\$0	\$0	\$4,376	(\$4,376)
Telephone	\$0	\$0	\$2,450	(\$2,450)
Utilities	\$0	\$0	\$8,000	(\$8,000)
Pest Control	\$1,200	\$900	\$880	\$20
Equipment Lease	\$1,100	\$825	\$906	(\$81)
Repairs	\$0	\$0	\$6,940	(\$6,940)
Kitchen Equipment/Supplies	\$0	\$0	\$6,844	(\$6,844)
Paper & Plastic Supplies	\$0	\$0	\$7,034	(\$7,034)
Operating Supplies	\$0	\$0	\$21,581	(\$21,581)
Food Cost	\$0	\$0	\$75,290	(\$75,290)
Snack Cost	\$0	\$0	\$7,000	(\$7,000)
Beer Cost	\$0	\$0	\$47,297	(\$47,297)
Beverage Cost	\$0	\$0	\$13,474	(\$13,474)
Wine Cost	\$0	\$0	\$3,294	(\$3,294)
Liquor Cost	\$0	\$0	\$15,934	(\$15,934)
First Aid	\$0	\$0	\$206	(\$206)
Entertainment	\$0	\$0	\$9,150	(\$9,150)
Delivery/Gas	\$0	\$0	\$2,671	(\$2,671)
Uniforms	\$0	\$0	\$474	(\$474)
Dues & License	\$0	\$0	\$4,127	(\$4,127)
Total Restaurant Expenditures	\$2,300	\$1,725	\$421,386	(\$419,661)
Operating Income (Loss)	\$17,700	\$13,275	(\$27,710)	(\$40,985)
<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	\$13,275	(\$27,710)	(\$40,985)
Beginning Fund Balance	\$0		\$0	
Ending Fund Balance	\$0		(\$27,710)	

**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	\$27,354	\$0	\$0	\$0	\$0	\$808,157
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$42,210
Donations for Park Material	\$1,250	\$1,200	\$0	\$1,200	\$0	\$0	\$625	\$500	\$1,200	\$0	\$0	\$0	\$5,975
Miscellaneous Income- Farmers Market	\$745	\$777	\$863	\$2,896	\$715	\$5,194	\$1,003	\$228	\$1,148	\$0	\$0	\$0	\$13,567
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	\$32,772	\$7,038	\$0	\$0	\$0	\$869,963
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,343	\$2,247	\$2,473	\$1,341	\$2,471	\$2,367	\$2,243	\$2,018	\$2,243	\$0	\$0	\$0	\$18,747
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$1,025	\$0	(\$150)	\$0	\$0	\$0	\$0	\$875
Attorney's Fees	\$0	\$3,289	\$2,879	\$1,096	\$1,538	\$0	\$597	\$0	\$0	\$0	\$0	\$0	\$9,398
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$750
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	\$208	\$208	\$0	\$0	\$0	\$1,875
Management Fees	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$0	\$0	\$0	\$77,591
Postage	\$3	\$25	\$790	\$145	\$0	(\$129)	\$64	\$41	\$1	\$0	\$0	\$0	\$939
Printing & Binding	\$32	\$83	\$99	\$111	\$3	\$3,565	\$88	\$86	\$231	\$0	\$0	\$0	\$4,297
Insurance- Liability	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$0	\$0	\$5,247
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	\$24	\$20	\$0	\$0	\$0	\$221
Office Supplies	\$0	\$10	\$10	\$10	\$0	\$10	\$10	\$10	\$10	\$0	\$0	\$0	\$70
Dues & Licenses	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Information Technology	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$354	\$0	\$0	\$0	\$3,188
Total Administrative	\$11,485	\$15,528	\$16,747	\$12,726	\$13,862	\$16,715	\$12,872	\$11,879	\$12,354	\$0	\$0	\$0	\$124,169
<i>Operating Expenditures</i>													
Salaries	\$13,286	\$12,015	\$13,478	\$12,571	\$11,895	\$12,260	\$13,512	\$12,973	\$12,560	\$0	\$0	\$0	\$114,549
Administration Fee	\$100	\$91	\$99	\$88	\$85	\$88	\$97	\$94	\$91	\$0	\$0	\$0	\$834
FICA Expense	\$914	\$805	\$915	\$993	\$882	\$909	\$1,002	\$966	\$950	\$0	\$0	\$0	\$8,336
Health Insurance	\$804	\$812	\$1,653	\$1,718	\$1,718	\$1,718	\$1,536	\$1,176	\$1,608	\$0	\$0	\$0	\$12,744
Workers Compensation	\$239	\$216	\$243	\$188	\$188	\$194	\$213	\$205	\$198	\$0	\$0	\$0	\$1,884
Unemployment	\$0	\$0	\$86	\$483	\$89	\$2	\$6	\$9	\$6	\$0	\$0	\$0	\$681
Other Contractual	\$1,008	\$857	\$933	\$1,369	\$1,658	\$1,368	\$1,374	\$1,494	\$1,232	\$0	\$0	\$0	\$11,293
Marketing- Lifestyle/Amenities	\$2,400	\$783	\$1,437	\$1,200	\$1,200	\$1,503	\$2,400	\$2,577	\$0	\$0	\$0	\$0	\$13,499
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	\$19,495	\$16,645	\$0	\$0	\$0	\$163,821

**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	\$144	\$0	\$0	\$0	\$0	\$1,409
Water Management System	\$8,368	\$10,218	\$9,768	\$9,343	\$9,193	\$10,903	\$8,568	\$10,718	\$9,768	\$0	\$0	\$0	\$86,844
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	\$10,862	\$9,768	\$0	\$0	\$0	\$117,528
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,209	\$10,821	\$12,528	\$9,815	\$10,162	\$10,763	\$11,512	\$11,522	\$11,101	\$0	\$0	\$0	\$100,433
Administrative Fees	\$200	\$182	\$163	\$212	\$171	\$176	\$194	\$188	\$182	\$0	\$0	\$0	\$1,668
FICA	\$894	\$792	\$922	\$710	\$742	\$776	\$840	\$847	\$830	\$0	\$0	\$0	\$7,352
Health Insurance	\$1,079	\$1,630	\$1,376	\$1,721	\$1,721	\$1,721	\$1,516	\$1,179	\$1,638	\$0	\$0	\$0	\$13,582
Workers Compensation	\$220	\$195	\$215	\$155	\$161	\$168	\$182	\$182	\$175	\$0	\$0	\$0	\$1,652
Unemployment	\$0	\$0	\$172	\$178	\$307	\$138	\$35	\$34	\$29	\$0	\$0	\$0	\$894
Telephone	\$557	\$611	\$555	\$545	\$545	\$586	\$584	\$584	\$847	\$0	\$0	\$0	\$5,414
Utilities	\$904	\$830	\$684	\$879	\$779	\$675	\$637	\$633	\$782	\$0	\$0	\$0	\$6,801
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	\$220	\$220	\$0	\$0	\$0	\$1,976
Repairs	\$1,095	\$5,140	\$454	\$47	\$1,332	\$3,765	\$86	\$1,306	\$26	\$0	\$0	\$0	\$13,249
Fuel	\$2,254	\$450	\$1,330	\$1,497	\$1,387	\$1,101	\$3,127	\$2,064	\$2,632	\$0	\$0	\$0	\$15,841
Park Maintenance	\$0	\$0	\$146	\$803	\$2,232	\$589	\$1,881	\$1,268	\$91	\$0	\$0	\$0	\$7,010
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$459	\$663	\$0	\$0	\$746	\$0	\$924	\$516	\$0	\$0	\$0	\$3,309
Contingencies	\$0	\$800	\$0	\$926	\$0	\$1,100	\$0	\$0	\$146	\$0	\$0	\$0	\$2,972
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	\$227	\$283	\$0	\$0	\$0	\$2,609
Fire Alarm System	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$0	\$0	\$0	\$4,604
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$2,528	\$2,298	\$0	\$0	\$0	\$21,146
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	\$24,219	\$22,307	\$0	\$0	\$0	\$216,889
Total Expenditures	\$63,499	\$68,652	\$70,403	\$87,137	\$64,076	\$73,073	\$68,038	\$66,454	\$61,075	\$0	\$0	\$0	\$622,407
Operating Income (Loss)	(\$56,762)	\$169,592	\$423,850	(\$67,986)	(\$42,618)	(\$57,974)	(\$32,827)	(\$33,682)	(\$54,037)	\$0	\$0	\$0	\$247,556
<i>Non Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,000)	\$0	\$0	\$0	(\$5,000)
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	(\$5,000)	\$0	\$0	\$0	(\$5,000)
Excess Revenue/(Expenditures)	(\$56,762)	\$169,592	\$423,850	(\$67,986)	(\$42,618)	(\$57,974)	(\$32,827)	(\$33,682)	(\$59,037)	\$0	\$0	\$0	\$242,556

**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	3,948	3,124	0	0	0	35,219
Member Rounds	701	814	784	794	870	1,054	864	717	705	0	0	0	7,303
Comp Rounds	214	329	156	234	142	157	137	120	93	0	0	0	1,582
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	308	71	293	178	246	287	276	292	284	0	0	0	2,235
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$40	\$40	\$46	\$46	\$47	\$40	\$33	\$35	\$0	\$0	\$0	\$366
Revenues:													
Greens Fees	\$129,023	\$129,054	\$153,395	\$170,075	\$207,689	\$234,291	\$185,022	\$130,722	\$108,051	\$0	\$0	\$0	\$1,447,322
Gift Cards - Sales	\$349	\$397	\$3,300	\$219	\$706	\$680	\$665	\$359	\$702	\$0	\$0	\$0	\$7,375
Gift Cards - Usage	(\$1,925)	(\$281)	(\$1,538)	(\$2,627)	(\$2,218)	(\$1,556)	(\$1,335)	(\$1,391)	(\$914)	\$0	\$0	\$0	(\$13,786)
Season Advance/Trail Fees	\$20,573	\$22,472	\$21,895	\$24,159	\$26,317	\$26,856	\$24,956	\$21,006	\$20,730	\$0	\$0	\$0	\$208,964
Associate Memberships	\$1,738	\$2,565	\$3,555	\$4,582	\$3,792	\$4,078	\$2,212	\$1,106	\$1,106	\$0	\$0	\$0	\$24,734
Driving Range	\$7,266	\$7,328	\$10,607	\$7,590	\$9,971	\$11,312	\$10,812	\$10,225	\$8,765	\$0	\$0	\$0	\$83,876
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$335	\$335	\$405	\$355	\$0	\$0	\$0	\$2,305
Merchandise Sales	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$14,745	\$14,223	\$8,644	\$0	\$0	\$0	\$98,046
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$13,674
Miscellaneous Income	\$574	\$253	\$404	\$417	\$486	\$1,291	\$797	\$4,677	\$471	\$0	\$0	\$0	\$9,370
Total Revenues	\$171,495	\$171,201	\$203,533	\$214,192	\$258,445	\$291,004	\$239,730	\$182,851	\$149,428	\$0	\$0	\$0	\$1,881,879
Golf Course Expenditures:													
Other Contractual Services	\$1,246	\$1,763	\$609	\$1,232	\$1,281	\$1,268	\$1,269	\$1,426	\$1,149	\$0	\$0	\$0	\$11,243
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$171	\$194	\$194	\$194	\$0	\$0	\$0	\$1,283
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	\$342	\$158	\$0	\$0	\$0	\$3,337
Repairs & Maintenance	\$2,527	\$2,610	\$1,886	\$2,006	\$2,910	\$818	\$1,020	\$158	\$537	\$0	\$0	\$0	\$14,471
Advertising	\$1,735	\$1,748	\$2,434	\$1,739	\$1,329	\$1,814	\$974	\$1,454	\$1,058	\$0	\$0	\$0	\$14,283
Bank Charges	\$2,979	\$4,423	\$4,390	\$6,157	\$5,709	\$4,145	\$249	\$351	\$5,064	\$0	\$0	\$0	\$33,467
Office Supplies	\$636	\$129	\$340	\$238	\$230	\$640	\$292	\$226	\$68	\$0	\$0	\$0	\$2,799
Operating Supplies	\$157	\$164	\$516	\$434	\$179	\$125	\$332	\$179	\$564	\$0	\$0	\$0	\$2,650
Dues, Licenses & Subscriptions	\$180	\$0	\$388	\$0	\$7,140	\$573	\$0	\$772	\$140	\$0	\$0	\$0	\$9,193
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	\$124	\$38	\$0	\$0	\$0	\$560
Contractual Security	\$0	\$0	\$268	\$151	\$0	\$0	\$0	\$0	\$2,910	\$0	\$0	\$0	\$3,328
IT Services	\$810	\$0	\$575	\$1,230	\$0	\$332	\$0	\$477	\$0	\$0	\$0	\$0	\$3,424
Total Golf Course Expenditures	\$10,719	\$11,426	\$12,416	\$13,704	\$19,240	\$10,288	\$4,664	\$5,703	\$11,879	\$0	\$0	\$0	\$100,038

**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	\$22,302	\$20,698	\$0	\$0	\$0	\$174,492
Administrative Fee	\$1,427	\$1,298	\$1,510	\$1,216	\$1,334	\$1,353	\$1,435	\$1,378	\$1,271	\$0	\$0	\$0	\$12,222
FICA Expense	\$1,475	\$1,231	\$1,352	\$1,256	\$1,363	\$1,590	\$1,693	\$1,631	\$1,544	\$0	\$0	\$0	\$13,135
Health Insurance	\$521	\$596	\$663	\$631	\$689	\$631	\$1,660	\$1,051	\$1,199	\$0	\$0	\$0	\$7,642
Workers Compensation	\$350	\$293	\$308	\$262	\$284	\$331	\$354	\$352	\$327	\$0	\$0	\$0	\$2,861
Unemployment	\$401	\$266	\$403	\$591	\$642	\$331	\$672	\$572	\$478	\$0	\$0	\$0	\$4,356
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	\$1,795	\$1,696	\$0	\$0	\$0	\$16,067
Repairs	\$50	\$0	\$0	\$0	\$0	\$1,396	\$0	\$0	\$201	\$0	\$0	\$0	\$1,647
Pest Control	\$122	\$95	\$99	\$95	\$95	\$95	\$95	\$95	\$93	\$0	\$0	\$0	\$884
Supplies	\$508	\$1,371	\$1,697	\$1,906	\$910	\$423	\$282	\$1,058	\$484	\$0	\$0	\$0	\$8,638
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	\$6,908	\$7,169	\$0	\$0	\$0	\$64,356
Cart Maintenance	\$1,148	\$33	\$0	\$0	\$0	\$1,260	\$0	\$1,640	\$944	\$0	\$0	\$0	\$5,024
Driving Range	\$0	\$3,000	\$1,015	\$365	\$250	\$404	\$809	\$809	\$1,376	\$0	\$0	\$0	\$8,028
Total Golf Operation Expenditures	\$33,170	\$34,233	\$33,270	\$32,547	\$34,092	\$38,151	\$38,394	\$39,591	\$37,481	\$0	\$0	\$0	\$320,929
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$6,990	\$2,274	\$0	\$0	\$0	\$57,233
Total Merchandise Sales	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$6,990	\$2,274	\$0	\$0	\$0	\$57,233

**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	\$34,885	\$34,431	\$0	\$0	\$0	\$316,579
Administrative Fees	\$701	\$674	\$743	\$644	\$603	\$574	\$632	\$652	\$602	\$0	\$0	\$0	\$5,823
FICA Expense	\$2,851	\$2,732	\$3,065	\$2,588	\$2,324	\$2,359	\$2,563	\$2,613	\$2,607	\$0	\$0	\$0	\$23,701
Employee Insurance	\$2,315	\$2,739	\$2,978	\$3,912	\$2,877	\$2,992	\$2,592	\$2,073	\$2,265	\$0	\$0	\$0	\$24,742
Workers Compensation	\$685	\$654	\$703	\$548	\$493	\$499	\$543	\$550	\$543	\$0	\$0	\$0	\$5,218
Unemployment	\$71	\$94	\$577	\$1,158	\$824	\$466	\$161	\$176	\$150	\$0	\$0	\$0	\$3,677
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	\$2,784	\$2,018	\$0	\$0	\$0	\$19,523
Repairs	\$2,736	\$2,093	\$3,012	\$3,159	\$4,577	\$1,861	\$1,611	\$5,666	\$2,384	\$0	\$0	\$0	\$27,100
Fuel & Oil	\$4,791	\$1,084	\$2,917	\$3,039	\$2,577	\$2,235	\$6,350	\$4,190	\$5,363	\$0	\$0	\$0	\$32,547
Pest Control	\$112	\$99	\$95	\$99	\$99	\$99	\$104	\$104	\$108	\$0	\$0	\$0	\$917
Irrigation/Drainage	\$1,231	\$581	\$926	\$1,039	\$1,908	\$1,398	\$1,138	\$738	\$301	\$0	\$0	\$0	\$9,259
Sand and Topsoil	\$990	\$1,031	\$489	\$2,858	\$1,444	\$341	\$341	\$3,248	\$943	\$0	\$0	\$0	\$11,684
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	\$17,319	\$11,394	\$0	\$0	\$0	\$138,151
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$207	\$414	\$0	\$243	\$207	\$207	\$207	\$207	\$207	\$0	\$0	\$0	\$1,897
Contingency	\$3,950	\$0	\$113	\$0	\$45	\$4,200	\$0	\$2,850	\$113	\$0	\$0	\$0	\$11,271
First Aid	\$129	\$22	\$0	\$0	\$141	\$0	\$0	\$176	\$0	\$0	\$0	\$0	\$467
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310	\$0	\$0	\$0	\$0	\$310
Operating Supplies	\$3,147	\$1,116	\$1,579	\$935	\$377	\$1,407	\$1,023	\$785	\$0	\$0	\$0	\$0	\$10,370
Training	\$0	\$886	\$0	\$45	\$78	\$145	\$275	\$960	\$0	\$0	\$0	\$0	\$2,389
Janitorial Supplies	\$0	\$30	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Janitorial Services	\$922	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$0	\$0	\$0	\$8,522
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	\$1,107	\$773	\$0	\$0	\$0	\$7,947
Equipment Rental	\$34	\$33	\$34	\$34	\$31	\$34	\$33	\$34	\$33	\$0	\$0	\$0	\$301
Equipment Lease	\$8,520	\$13,473	\$12,789	\$14,276	\$11,517	\$12,180	\$15,699	\$15,302	\$13,919	\$0	\$0	\$0	\$117,674
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	\$91,585	\$97,678	\$79,103	\$0	\$0	\$0	\$786,304
<i><u>Administrative Expenditures:</u></i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,886	\$0	\$0	\$0	\$0	\$5,886
Engineering	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$770	\$0	\$0	\$0	\$0	\$980
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$450
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$750
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	\$4,690	\$4,690	\$0	\$0	\$0	\$42,210
Insurance	\$7,531	\$7,531	\$7,531	\$7,531	\$7,531	\$9,066	\$7,745	\$7,531	\$7,531	\$0	\$0	\$0	\$69,530
Property Taxes	\$0	\$870	\$740	\$5,322	\$740	\$740	\$740	\$740	\$740	\$0	\$0	\$0	\$10,634
Total Administrative Expenditures	\$12,515	\$13,174	\$13,045	\$17,626	\$13,045	\$14,580	\$21,887	\$19,701	\$13,045	\$0	\$0	\$0	\$138,619
Total Revenues	\$171,495	\$171,201	\$203,533	\$214,192	\$258,445	\$291,004	\$239,730	\$182,851	\$149,428	\$0	\$0	\$0	\$1,881,879
Total Expenditures	\$169,608	\$137,641	\$156,504	\$153,094	\$155,814	\$153,968	\$163,050	\$169,663	\$143,781	\$0	\$0	\$0	\$1,403,123
Operating Income (Loss)	\$1,887	\$33,560	\$47,029	\$61,098	\$102,631	\$137,037	\$76,680	\$13,188	\$5,647	\$0	\$0	\$0	\$478,757

**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	\$46,688	\$77,318	\$0	\$0	\$0	\$450,823
Interest Income	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$2	\$1	\$0	\$0	\$0	\$12
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,694)	\$0	\$0	\$0	(\$6,694)
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)	(\$11,702)	(\$11,702)	\$0	\$0	\$0	(\$105,319)
Principal Expense	(\$34,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	(\$317,750)
Total Non Operating Revenues/(Expenditures)	\$571	(\$429)	(\$450,130)	(\$429)	(\$429)	(\$430)	(\$429)	(\$429)	\$23,507	\$0	\$0	\$0	(\$428,628)
Net Non Operating Income / (Loss)	\$2,458	\$33,131	(\$403,100)	\$60,669	\$102,201	\$136,607	\$76,250	\$12,759	\$29,154	\$0	\$0	\$0	\$50,128

**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	\$27,348	\$24,507	\$0	\$0	\$0	\$183,615
Wine Sales	\$466	\$835	\$780	\$1,100	\$876	\$1,114	\$1,235	\$945	\$960	\$0	\$0	\$0	\$8,311
Beer Sales	\$8,602	\$8,427	\$11,356	\$9,879	\$13,116	\$13,492	\$15,837	\$14,121	\$12,007	\$0	\$0	\$0	\$106,839
Beverage Sales	\$1,752	\$2,322	\$2,933	\$2,492	\$3,159	\$3,642	\$4,091	\$3,945	\$4,093	\$0	\$0	\$0	\$28,429
Liquor Sales	\$2,248	\$3,991	\$6,126	\$6,571	\$8,673	\$7,436	\$8,102	\$7,855	\$6,651	\$0	\$0	\$0	\$57,653
Gift Card Sales	\$349	\$1,368	\$3,782	\$219	\$706	\$680	\$665	\$359	\$702	\$0	\$0	\$0	\$8,829
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	\$54,573	\$48,920	\$0	\$0	\$0	\$393,676
<i>Restaurant Expenditures:</i>													
Restaurant Manager Contract	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$0	\$0	\$0	\$48,750
Salaries	\$9,259	\$13,375	\$18,409	\$9,833	\$10,427	\$7,608	\$13,588	\$12,482	\$11,373	\$0	\$0	\$0	\$106,354
Administrative Fee	\$422	\$421	\$656	\$569	\$427	\$492	\$746	\$532	\$540	\$0	\$0	\$0	\$4,806
FICA Expense	\$801	\$1,176	\$1,736	\$1,200	\$1,150	\$1,178	\$1,523	\$1,491	\$1,324	\$0	\$0	\$0	\$11,580
Health Insurance	\$0	\$80	\$0	\$1,848	\$1,639	\$1,639	\$1,489	\$1,212	\$2,398	\$0	\$0	\$0	\$10,306
Workers Compensation	\$140	\$211	\$290	\$162	\$154	\$156	\$194	\$184	\$171	\$0	\$0	\$0	\$1,661
Unemployment	\$459	\$434	\$711	\$565	\$538	\$642	\$375	\$376	\$277	\$0	\$0	\$0	\$4,376
Telephone	\$349	\$246	\$246	\$246	\$246	\$340	\$259	\$259	\$259	\$0	\$0	\$0	\$2,450
Utilities	\$713	\$547	\$963	\$186	\$1,490	\$1,117	\$949	\$1,077	\$957	\$0	\$0	\$0	\$8,000
Pest Control	\$122	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$93	\$0	\$0	\$0	\$880
Equipment Lease	\$101	\$100	\$101	\$100	\$100	\$101	\$101	\$101	\$101	\$0	\$0	\$0	\$906
Repairs	\$1,776	\$4,168	\$0	\$0	\$427	\$0	\$125	\$294	\$150	\$0	\$0	\$0	\$6,940
Kitchen Equipment/Supplies	\$1,037	\$270	\$0	\$0	\$0	\$0	\$93	\$0	\$5,443	\$0	\$0	\$0	\$6,844
Paper & Plastic Supplies	\$867	\$511	\$686	\$1,028	\$473	\$977	\$697	\$1,351	\$444	\$0	\$0	\$0	\$7,034
Operating Supplies	\$10,181	\$1,846	\$2,638	\$1,107	\$979	\$1,822	\$1,546	\$399	\$1,064	\$0	\$0	\$0	\$21,581
Food Cost	\$2,158	\$6,474	\$8,355	\$7,324	\$6,633	\$9,708	\$9,425	\$8,678	\$16,534	\$0	\$0	\$0	\$75,290
Snack Cost	\$717	\$2,152	\$192	\$86	(\$1,143)	\$2,013	\$264	\$477	\$2,242	\$0	\$0	\$0	\$7,000
Beer Cost	\$1,967	\$5,900	\$4,876	\$4,057	\$4,696	\$7,127	\$3,152	\$9,091	\$6,431	\$0	\$0	\$0	\$47,297
Beverage Cost	\$743	\$2,229	\$917	\$3,040	\$434	\$2,016	\$1,381	\$1,003	\$1,711	\$0	\$0	\$0	\$13,474
Wine Cost	\$190	\$570	\$304	\$720	(\$79)	\$587	\$25	\$481	\$495	\$0	\$0	\$0	\$3,294
Liquor Cost	\$616	\$1,848	\$2,509	\$2,320	\$2,154	\$974	\$1,132	\$2,824	\$1,557	\$0	\$0	\$0	\$15,934
First Aid	\$171	\$0	\$0	\$0	\$17	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$206
Entertainment	\$300	\$0	\$800	\$750	\$650	\$1,350	\$1,950	\$1,850	\$1,500	\$0	\$0	\$0	\$9,150
Delivery/Gas	\$0	\$0	\$37	\$0	\$788	\$509	\$544	\$298	\$495	\$0	\$0	\$0	\$2,671
Uniforms	\$0	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$474
Dues & License	\$455	\$599	\$959	\$49	\$1,869	\$49	\$49	\$49	\$49	\$0	\$0	\$0	\$4,127
Total Restaurant Expenditures	\$38,961	\$49,141	\$50,895	\$40,703	\$39,582	\$45,918	\$45,120	\$50,041	\$61,024	\$0	\$0	\$0	\$421,386
Operating Income (Loss)	(\$15,109)	(\$20,423)	(\$10,665)	(\$226)	\$5,846	\$5,250	\$15,189	\$4,532	(\$12,104)	\$0	\$0	\$0	(\$27,710)
<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	\$4,532	(\$12,104)	\$0	\$0	\$0	(\$27,710)

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	\$14,223	\$8,644	\$0	\$0	\$0	\$98,046
Total Revenues	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$14,745	\$14,223	\$8,644	\$0	\$0	\$0	\$98,046
<i>Expenditures</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$6,990	\$2,274	\$0	\$0	\$0	\$57,233
Total Expenditures	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$6,990	\$2,274	\$0	\$0	\$0	\$57,233
Operating Income (Loss)	\$6,430	\$2,885	\$868	\$4,832	\$98	\$3,871	\$8,225	\$7,233	\$6,370	\$0	\$0	\$0	\$40,813

**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)
Less: May 1, 2022 Principal	(\$2,265,000)
Current Bonds Outstanding	\$0

(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:	\$280,137
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)
Less: May 1, 2022 Principal	(\$445,000)
Current Bonds Outstanding	\$2,025,000

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:	\$234,613
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

**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	\$ 18,702	\$ -	\$ 3,733	\$ 22,435
4/7/22	\$ 124,331	\$ 28,902	\$ 74,741	\$ 20,688	\$ 124,331
5/10/22	\$ 111,494	\$ 13,860	\$ -	\$ 97,634	\$ 111,494
6/14/22	\$ 8,724	\$ -	\$ -	\$ 8,724	\$ 8,724
6/16/22	\$ 13,033	\$ -	\$ -	\$ 13,033	\$ 13,033
	\$ 3,492,198	\$ 808,157	\$ 2,005,735	\$ 678,306	\$ 3,492,198

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,089,942	60.11%	\$ 2,005,735	\$ (2,005,735)	\$ -
General Fund	\$ 808,157	23.25%	\$ 808,157	\$ (808,157)	\$ -
Recreation Fund	\$ 578,489	16.64%	\$ 678,306	\$ (523,003)	\$ 118,322
	\$ 3,476,588	100.00%	\$ 3,492,198	\$ (3,336,895)	\$ 118,322

Percentage Collected	100.45%
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Viera East
Community Development District
 Golf Course/Recreation Fund- Operations
 Prior Month/Year Comparison

	Actuals			Year to Date		
	6/30/21	Actuals 6/30/22	Variance	6/30/21	Year to Date 6/30/22	Variance
<i>Revenues:</i>						
Greens Fees	\$ 126,214	\$ 108,051	\$ (18,163)	\$ 1,302,772	\$ 1,447,322	\$ 144,549
Gift Cards - Sales	\$ 706	\$ 702	\$ (4)	\$ 8,582	\$ 7,375	\$ (1,207)
Gift Cards - Usage	\$ (1,544)	\$ (914)	\$ 629	\$ (16,511)	\$ (13,786)	\$ 2,725
Season Advance/Trail Fees	\$ 22,821	\$ 20,730	\$ (2,091)	\$ 180,464	\$ 208,964	\$ 28,499
Associate Memberships	\$ 2,133	\$ 1,106	\$ (1,027)	\$ 36,814	\$ 24,734	\$ (12,080)
Driving Range	\$ 7,869	\$ 8,765	\$ 897	\$ 71,265	\$ 83,876	\$ 12,611
Golf Lessons	\$ 175	\$ 355	\$ 180	\$ 1,575	\$ 2,305	\$ 730
Merchandise Sales	\$ 10,858	\$ 8,644	\$ (2,214)	\$ 92,679	\$ 98,046	\$ 5,367
Special Assessments - Operations	\$ 1,519	\$ 1,519	\$ -	\$ 13,674	\$ 13,674	\$ 0
Miscellaneous Income	\$ (2,346)	\$ 471	\$ 2,816	\$ 4,227	\$ 9,370	\$ 5,143
Total Revenues	\$ 168,405	\$ 149,428	\$ (18,977)	\$ 1,695,543	\$ 1,881,879	\$ 186,337
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 10,690	\$ 11,879	\$ (1,189)	\$ 100,815	\$ 100,038	\$ 777
Golf Operations	\$ 30,176	\$ 37,481	\$ (7,304)	\$ 226,528	\$ 320,929	\$ (94,401)
Merchandise Sales	\$ 9,239	\$ 2,274	\$ 6,965	\$ 62,931	\$ 57,233	\$ 5,699
Golf Course Maintenance	\$ 85,356	\$ 79,103	\$ 6,253	\$ 646,580	\$ 786,304	\$ (139,725)
Administrative	\$ 14,132	\$ 13,045	\$ 1,087	\$ 123,321	\$ 138,619	\$ (15,297)
Total Expenditures	\$ 149,593	\$ 143,781	\$ 5,812	\$ 1,160,176	\$ 1,403,123	\$ (242,947)
Operating Income/(Loss)	\$ 18,812	\$ 5,647	\$ (13,165)	\$ 535,367	\$ 478,757	\$ (56,610)