



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**May 31, 2022**



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**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 May 31, 2022

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>						
Operating Account	\$655,821	\$481,218	---	---	\$644,085	\$1,781,124
Accounts Receivable	---	---	---	---	\$291	\$291
Due From Golf Course	\$48,219	---	---	---	---	\$48,219
Due From General Fund	---	\$335	\$0	---	\$178,460	\$178,795
Due From Capital Reserve	\$209	---	---	---	\$128	\$337
Due from Debt Service	---	---	---	---	\$22,922	\$22,922
Due from Other	---	---	---	---	\$4,671	\$4,671
Due from Capital Projects	---	\$196,810	---	---	\$39,038	\$235,848
Inventory - Pro Shop	---	---	---	---	\$34,298	\$34,298
Inventory - Hook and Eagle	---	---	---	---	\$24,805	\$24,805
<u>Investments:</u>						
State Board	---	\$121,855	---	---	---	\$121,855
Benefit Assessment- Series 2012	---	---	---	---	\$4,127	\$4,127
Reserve - Series 2012	---	---	---	---	\$280,135	\$280,135
Bond Service- Series 2012	---	---	---	---	\$7	\$7
Bond Service- Series 2006	---	---	\$91,763	---	---	\$91,763
Reserve- Series 2020	---	---	\$234,612	---	---	\$234,612
Temporary Interest Series 2020	---	---	\$90,334	---	---	\$90,334
Project- Series 2020	---	---	---	\$3,836,136	---	\$3,836,136
Improvements (Net of Depreciation)	---	---	---	---	\$1,089,032	\$1,089,032
Prepaid Expenses- Debt	---	---	---	---	\$162,667	\$162,667
Prepaid Expenses- Operations	\$5,539	---	---	---	\$78,821	\$84,359
<b>Total Assets</b>	<b>\$709,788</b>	<b>\$800,218</b>	<b>\$416,709</b>	<b>\$3,836,136</b>	<b>\$2,563,487</b>	<b>\$8,326,338</b>
<i>Liabilities</i>						
Accounts Payable	\$22,886	\$4,381	---	---	\$43,792	\$71,059
Accrued Expenses	---	---	---	---	\$106	\$106
Deferred Revenue- Season Advance	---	---	---	---	\$81,416	\$81,416
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$6,077	\$6,077
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$287,516	\$287,516
Deposit-Divots Grill	---	---	---	---	\$1,814	\$1,814
Due to General Fund	---	\$209	---	---	\$48,219	\$48,429
Accrued Interest Payable	---	---	---	---	\$30,302	\$30,302
Sales Tax Payable	---	---	---	---	\$22,886	\$22,886
Event Deposits	---	---	---	---	(\$7,677)	(\$7,677)
Due to Golf Course	\$178,460	\$39,038	\$22,922	---	---	\$240,420
Due to Capital Reserve	\$335	---	---	\$196,810	---	\$197,145
Accrued Payroll Payable	\$8,698	---	---	---	\$24,872	\$33,571
Bonds Payable - Series 2012	---	---	---	---	\$2,470,000	\$2,470,000
Bond Discount	---	---	---	---	(\$13,414)	(\$13,414)
Deferred Loss	---	---	---	---	(\$130,973)	(\$130,973)
<i>Fund Equity</i>						
Net Assets	---	---	---	---	(\$301,450)	(\$301,450)
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$5,539	---	---	---	---	\$5,539
Unassigned	\$317,870	---	---	---	---	\$317,870
Assigned- Capital Reserve Fund	---	\$756,590	---	---	---	\$756,590
Restricted for Capital Projects	---	---	---	\$3,639,326	---	\$3,639,326
Restricted for Debt Service	---	---	\$393,787	---	---	\$393,787
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$709,788</b>	<b>\$800,218</b>	<b>\$416,709</b>	<b>\$3,836,136</b>	<b>\$2,563,487</b>	<b>\$8,326,338</b>

# Viera East

## Community Development District

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

	Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
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Revenues

Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$37,520	\$37,520	\$0
Donations for Park Material	\$0	\$0	\$4,775	\$4,775
Miscellaneous Income- Farmers Market	\$0	\$0	\$12,419	\$12,419
Interest Income	\$100	\$67	\$55	(\$12)

**Total Revenues**

	<b>\$864,536</b>	<b>\$845,743</b>	<b>\$862,925</b>	<b>\$17,182</b>
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Administrative Expenditures

Supervisors Fees	\$30,496	\$20,331	\$16,503	\$3,827
Engineering Fees	\$5,000	\$3,333	\$875	\$2,458
Attorney's Fees	\$5,000	\$3,333	\$9,398	(\$6,065)
Dissemination	\$1,000	\$667	\$667	\$0
Trustee Fees	\$5,600	\$3,733	\$0	\$3,733
Annual Audit	\$6,500	\$4,333	\$0	\$4,333
Collection Agent	\$2,500	\$1,667	\$1,667	\$0
Management Fees	\$103,454	\$68,969	\$68,969	(\$0)
Postage	\$1,500	\$1,000	\$938	\$62
Printing & Binding	\$2,500	\$1,667	\$4,067	(\$2,400)
Insurance- Liability	\$8,040	\$5,360	\$4,664	\$696
Legal Advertising	\$1,500	\$1,000	\$797	\$203
Other Current Charges	\$1,500	\$1,000	\$201	\$799
Office Supplies	\$1,500	\$1,000	\$60	\$940
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$4,250	\$2,833	\$2,833	(\$0)

**Total Administrative**

	<b>\$180,515</b>	<b>\$120,401</b>	<b>\$111,815</b>	<b>\$8,587</b>
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**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending May 31, 2022

	Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
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Operating Expenditures

Salaries	\$147,487	\$98,325	\$101,989	(\$3,665)
Administration Fee	\$1,388	\$925	\$743	\$182
FICA Expense	\$11,283	\$7,522	\$7,386	\$136
Health Insurance	\$17,410	\$11,607	\$11,136	\$471
Workers Compensation	\$2,891	\$1,927	\$1,686	\$241
Unemployment	\$842	\$561	\$675	(\$114)
Other Contractual	\$7,500	\$5,000	\$10,060	(\$5,060)
Marketing- Lifestyle/Amenities	\$18,000	\$12,000	\$10,922	\$1,078
Training	\$500	\$333	\$0	\$333
Uniforms	\$500	\$333	\$0	\$333
<b>Total Operating</b>	<b>\$207,801</b>	<b>\$138,534</b>	<b>\$144,599</b>	<b>(\$6,065)</b>

Maintenance Expenditures

Canal Maintenance	\$14,000	\$9,333	\$0	\$9,333
Lake Bank Restoration	\$30,000	\$24,000	\$24,000	\$0
Environmental Services	\$20,000	\$13,333	\$1,409	\$11,924
Water Management System	\$99,000	\$66,000	\$77,076	(\$11,076)
Midge Control	\$15,000	\$10,000	\$0	\$10,000
Contingencies	\$2,000	\$1,333	\$3,157	(\$1,824)
Fire Line Maintenance	\$2,000	\$2,000	\$2,000	\$0
Basin Repair	\$3,000	\$2,000	\$117	\$1,883
<b>Total Maintenance</b>	<b>\$185,000</b>	<b>\$128,000</b>	<b>\$107,760</b>	<b>\$20,240</b>

# Viera East

## Community Development District

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

	Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
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Grounds Maintenance Expenditures

Salaries	\$166,108	\$110,739	\$89,332	\$21,406
Administrative Fees	\$3,446	\$2,297	\$1,486	\$811
FICA	\$12,707	\$8,471	\$6,522	\$1,949
Health Insurance	\$28,182	\$18,788	\$11,945	\$6,843
Workers Compensation	\$3,256	\$2,171	\$1,477	\$694
Unemployment	\$2,506	\$1,671	\$864	\$806
Telephone	\$6,250	\$4,167	\$4,566	(\$400)
Utilities	\$7,200	\$4,800	\$6,020	(\$1,220)
Property Appraiser	\$1,990	\$1,327	\$1,989	(\$662)
Insurance- Property	\$2,197	\$1,465	\$1,757	(\$292)
Repairs	\$15,000	\$10,000	\$13,223	(\$3,223)
Fuel	\$10,000	\$6,667	\$13,210	(\$6,543)
Park Maintenance	\$7,500	\$5,000	\$6,919	(\$1,919)
Sidewalk Repair	\$10,000	\$6,667	\$0	\$6,667
Chemicals	\$4,000	\$2,667	\$1,869	\$798
Contingencies	\$4,000	\$2,667	\$2,826	(\$159)
Refuse	\$6,000	\$4,000	\$2,640	\$1,360
Office Supplies	\$750	\$500	\$0	\$500
Uniforms	\$3,000	\$2,000	\$2,326	(\$326)
Fire Alarm System	\$7,500	\$5,000	\$4,092	\$908
Rain Bird Pump System	\$27,576	\$18,384	\$18,847	(\$463)
Park Materials	\$0	\$0	\$1,748	(\$1,748)

<b>Total Grounds Maintenance</b>	<b>\$329,168</b>	<b>\$219,445</b>	<b>\$193,658</b>	<b>\$25,788</b>
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<b>Total Expenditures</b>	<b>\$902,484</b>	<b>\$606,381</b>	<b>\$557,831</b>	<b>\$48,550</b>
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<b>Operating Income (Loss)</b>	<b>(\$37,948)</b>	<b>\$239,362</b>	<b>\$305,094</b>	<b>\$65,732</b>
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Non Operating Revenues/(Expenditures)

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

<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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<b>Excess Revenue/(Expenditures)</b>	<b>(\$42,948)</b>	<b>\$239,362</b>	<b>\$305,094</b>	<b>\$65,732</b>
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<b>Beginning Fund Balance</b>	<b>\$42,948</b>			<b>\$194,315</b>
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<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$499,409</b>	
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# Viera East

## Community Development District

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

	Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
<b>Revenues</b>				
Interest Income	\$1,000	\$667	\$196	(\$471)
Reserve Funding - Transfer In (General)	\$5,000	\$0	\$0	\$0
Reserve Funding - Transfer In (Golf)	\$6,694	\$0	\$0	\$0
Reserve Funding - Transfer In (PY Excess)	\$0	\$0	\$450,000	\$450,000
<b>Total Revenues</b>	<b>\$12,694</b>	<b>\$667</b>	<b>\$450,196</b>	<b>\$449,529</b>
<b>Expenditures</b>				
Capital Outlay	\$100,000	\$0	\$0	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$112,306)</b>		<b>\$450,196</b>	
<b>Beginning Fund Balance</b>	<b>\$315,696</b>		<b>\$306,394</b>	
<b>Ending Fund Balance</b>	<b>\$203,390</b>		<b>\$756,590</b>	

**Viera East**  
**Community Development District**

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

Check Date	Vendor	Detail	Amount
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**Capital Outlay**

*FY2022*

**Total**

\$ -



# Viera East

## Community Development District

Debt Service Fund Series 2006  
Statement of Revenues & Expenditures  
For Period Ending May 31, 2022

	Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
<b>Revenues</b>				
Special Assessments	\$2,089,942	\$2,005,735	\$2,005,735	\$0
Interest Income	\$100	\$67	\$40	(\$27)
<b>Total Revenues</b>	<b>\$2,090,042</b>	<b>\$2,005,802</b>	<b>\$2,005,775</b>	<b>(\$27)</b>
<b>Expenditures</b>				
<b>Series 2006</b>				
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
<b>Total Expenditures</b>	<b>\$2,395,238</b>	<b>\$2,395,238</b>	<b>\$2,395,238</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$305,196)</b>		<b>(\$389,462)</b>	
<b>Beginning Fund Balance</b>	<b>\$458,327</b>		<b>\$458,303</b>	
<b>Ending Fund Balance</b>	<b>\$153,131</b>		<b>\$68,841</b>	

# Viera East

## Community Development District

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

	Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
<u>Revenues</u>				
Interest Income	\$500	\$333	\$15	(\$319)
<b>Total Revenues</b>	<b>\$500</b>	<b>\$333</b>	<b>\$15</b>	<b>(\$319)</b>
<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
<b>Total Expenditures</b>	<b>\$180,615</b>	<b>\$180,615</b>	<b>\$180,615</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$180,115)</b>		<b>(\$180,600)</b>	
<b>Beginning Fund Balance</b>	<b>\$270,953</b>		<b>\$505,547</b>	
<b>Ending Fund Balance</b>	<b>\$90,838</b>		<b>\$324,946</b>	

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

	<b>Actual 5/31/22</b>
<u>Revenues</u>	
Interest Income	\$119
<b>Total Revenues</b>	<b>\$119</b>
<u>Expenditures</u>	
Capital Outlay	\$1,144,997
Cost of Issuance	\$0
<b>Total Expenditures</b>	<b>\$1,144,997</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$1,144,878)</b>
<b>Beginning Fund Balance</b>	<b>\$4,784,204</b>
<b>Ending Fund Balance</b>	<b>\$3,639,326</b>

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	3,948	2,979	969	32,095	25,955	6,140
Member Rounds	10,000	717	845	(128)	6,598	7,363	(765)
Comp Rounds	3,000	120	254	(134)	1,489	2,209	(720)
EZ Links	3,000	0	254	(254)	-	2,142	(2,142)
GolfNow	2,000	292	169	123	1,951	1,473	478
Total Memberships	60	4	-	4	55	60	(5)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$33	\$34	(\$0)	\$42	\$42	(\$0)
<i>Revenues</i>							
Greens Fees	\$1,426,357	\$130,722	\$99,845	\$30,877	\$1,339,271	\$1,085,458	\$253,813
Gift Cards- Sales	\$25,000	\$359	\$1,750	(\$1,391)	\$6,673	\$19,025	(\$12,352)
Gift Cards- Usage	(\$25,000)	(\$1,391)	(\$1,750)	\$359	(\$12,871)	(\$19,025)	\$6,154
Season Advance/Trail Fees	\$210,000	\$21,006	\$14,700	\$6,306	\$188,234	\$159,810	\$28,424
Associate Memberships	\$42,000	\$1,106	\$2,940	(\$1,834)	\$23,628	\$31,962	(\$8,334)
Driving Range	\$80,000	\$10,225	\$5,600	\$4,625	\$75,111	\$60,880	\$14,231
Golf Lessons	\$2,100	\$405	\$147	\$258	\$1,950	\$1,598	\$352
Merchandise Sales	\$115,000	\$14,223	\$8,050	\$6,173	\$89,402	\$87,515	\$1,887
Assessments -Recreation Operating	\$18,239	\$1,519	\$1,519	\$0	\$12,154	\$12,154	\$0
Miscellaneous Income	\$15,000	\$4,677	\$1,250	\$3,427	\$8,899	\$9,996	(\$1,097)
<b>Total Revenues</b>	<b>\$1,908,696</b>	<b>\$182,851</b>	<b>\$134,051</b>	<b>\$48,800</b>	<b>\$1,732,451</b>	<b>\$1,449,373</b>	<b>\$283,078</b>
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,426	\$1,250	(\$176)	\$10,094	\$9,996	(\$98)
Telephone	\$2,500	\$194	\$208	\$14	\$1,089	\$1,666	\$577
Postage	\$2,000	\$0	\$167	\$167	\$0	\$1,333	\$1,333
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$666	\$666
Utilities	\$15,900	\$171	\$1,324	\$1,153	\$3,008	\$10,596	\$7,588
Repairs & Maintenance	\$8,000	\$158	\$666	\$509	\$13,934	\$5,331	(\$8,603)
Marketing- Golf Marketing	\$39,000	\$690	\$3,249	\$2,558	\$12,462	\$25,990	\$13,528
Bank Charges	\$35,000	\$351	\$2,916	\$2,564	\$28,403	\$23,324	(\$5,079)
Office Supplies	\$4,000	\$226	\$333	\$107	\$2,731	\$2,666	(\$65)
Operating Supplies	\$5,000	\$179	\$417	\$238	\$2,086	\$3,332	\$1,246
Dues, Licenses & Subscriptions	\$8,000	\$772	\$666	(\$106)	\$9,053	\$5,331	(\$3,722)
Drug Testing- All departments	\$500	\$0	\$42	\$42	\$0	\$333	\$333
Training, Education & Employee Relations	\$3,000	\$124	\$250	\$126	\$521	\$1,999	\$1,478
Contractual Security	\$3,000	\$0	\$250	\$250	\$419	\$1,999	\$1,581
IT Services	\$3,000	\$477	\$250	(\$227)	\$3,424	\$1,999	(\$1,425)
<b>Total Golf Course Expenditures</b>	<b>\$144,900</b>	<b>\$4,768</b>	<b>\$12,070</b>	<b>\$7,302</b>	<b>\$87,224</b>	<b>\$96,561</b>	<b>\$9,337</b>

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$239,595	\$22,302	\$19,965	(\$2,337)	\$153,794	\$159,724	\$5,930
Administrative Fee	\$19,039	\$1,378	\$1,587	\$208	\$10,952	\$12,692	\$1,741
FICA Expense	\$18,329	\$1,631	\$1,527	(\$104)	\$11,591	\$12,219	\$628
Health Insurance	\$739	\$1,051	\$62	(\$989)	\$6,443	\$493	(\$5,950)
Workers Compensation	\$4,696	\$352	\$391	\$39	\$2,534	\$3,131	\$596
Unemployment	\$12,835	\$572	\$1,070	\$497	\$3,878	\$8,556	\$4,678
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,574	\$1,467	(\$107)
Utilities	\$22,500	\$1,624	\$1,875	\$251	\$14,200	\$15,000	\$800
Repairs	\$250	\$0	\$21	\$21	\$1,446	\$167	(\$1,279)
Pest Control	\$1,200	\$95	\$100	\$5	\$791	\$800	\$9
Supplies	\$10,000	\$1,058	\$833	(\$224)	\$8,154	\$6,667	(\$1,488)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$1,000	\$1,000
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,333	\$1,333
Fuel	\$500	\$0	\$42	\$42	\$0	\$333	\$333
Cart Lease	\$87,763	\$6,908	\$7,314	\$406	\$57,187	\$58,509	\$1,321
Cart Maintenance	\$4,000	\$1,640	\$333	(\$1,307)	\$4,081	\$2,667	(\$1,414)
Driving Range	\$10,000	\$809	\$833	\$24	\$6,652	\$6,667	\$14
<b>Total Golf Operation Expenditures</b>	<b>\$437,146</b>	<b>\$39,420</b>	<b>\$36,428</b>	<b>(\$2,992)</b>	<b>\$283,277</b>	<b>\$291,423</b>	<b>\$8,145</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$7,103	\$6,417	(\$686)	\$55,072	\$51,333	(\$3,738)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$7,103</b>	<b>\$6,417</b>	<b>(\$686)</b>	<b>\$55,072</b>	<b>\$51,333</b>	<b>(\$3,738)</b>

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$420,047	\$34,885	\$35,004	\$119	\$282,148	\$280,031	(\$2,117)
Administrative Fees	\$9,595	\$652	\$800	\$148	\$5,221	\$6,397	\$1,175
FICA Expense	\$32,134	\$2,613	\$2,678	\$65	\$21,094	\$21,423	\$328
Employee Insurance	\$43,225	\$2,073	\$3,602	\$1,529	\$22,477	\$28,817	\$6,339
Workers Compensation	\$9,341	\$550	\$778	\$228	\$4,675	\$6,227	\$1,553
Unemployment	\$7,165	\$176	\$597	\$421	\$3,527	\$4,777	\$1,249
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$0	\$2,667	\$2,667
Utilities/Water	\$26,200	\$2,322	\$2,183	(\$139)	\$17,043	\$17,467	\$423
Repairs	\$48,000	\$5,630	\$4,000	(\$1,630)	\$24,624	\$32,000	\$7,376
Fuel & Oil	\$40,000	\$4,190	\$3,333	(\$857)	\$27,184	\$26,667	(\$518)
Pest Control	\$1,000	\$104	\$83	(\$20)	\$809	\$667	(\$143)
Irrigation/Drainage	\$30,000	\$738	\$2,500	\$1,762	\$8,958	\$20,000	\$11,042
Sand and Topsoil	\$26,500	\$3,248	\$2,208	(\$1,040)	\$10,741	\$17,667	\$6,926
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$4,531	\$4,667	\$135
Fertilizer	\$139,000	\$12,155	\$11,583	(\$572)	\$121,594	\$92,667	(\$28,927)
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$0	\$11,000	\$11,000
Trash Removal	\$2,000	\$207	\$167	(\$40)	\$1,690	\$1,333	(\$357)
Contingency	\$6,000	\$2,850	\$500	(\$2,350)	\$11,158	\$11,158	\$0
First Aid	\$800	\$176	\$67	(\$109)	\$467	\$533	\$66
Office Supplies	\$1,000	\$310	\$83	(\$227)	\$310	\$667	\$357
Operating Supplies	\$15,000	\$785	\$1,250	\$465	\$10,370	\$10,000	(\$370)
Training	\$1,000	\$960	\$83	(\$877)	\$2,389	\$667	(\$1,722)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$40	\$667	\$626
Janitorial Services	\$20,000	\$0	\$1,667	\$1,667	\$6,622	\$13,333	\$6,712
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$1,663	\$667	(\$997)
Uniforms	\$8,500	\$1,107	\$708	(\$399)	\$7,174	\$5,667	(\$1,508)
Equipment Rental	\$2,000	\$0	\$167	\$167	\$234	\$1,333	\$1,099
Equipment Lease	\$177,975	\$7,676	\$14,831	\$7,155	\$96,129	\$118,650	\$22,521
Small Tools	\$500	\$0	\$42	\$42	\$0	\$333	\$333
<b>Total Golf Course Maintenance</b>	<b>\$1,096,482</b>	<b>\$83,406</b>	<b>\$91,374</b>	<b>\$7,967</b>	<b>\$692,874</b>	<b>\$738,146</b>	<b>\$45,272</b>

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,000	\$1,000
Engineering	\$0	\$770	\$0	(\$770)	\$980	\$0	(\$980)
Arbitrage	\$600	\$0	\$50	\$50	\$450	\$400	(\$50)
Dissemination	\$1,000	\$83	\$83	\$0	\$667	\$667	\$0
Trustee Fees	\$4,100	\$0	\$342	\$342	\$8,178	\$2,733	(\$5,445)
Annual Audit	\$1,500	\$0	\$125	\$125	\$0	\$1,000	\$1,000
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$37,520	\$37,520	\$0
Insurance	\$85,019	\$7,531	\$7,085	(\$446)	\$61,999	\$56,679	(\$5,320)
Property Taxes	\$10,000	\$740	\$833	\$93	\$9,894	\$6,667	(\$3,227)
<b>Total Administrative Expenditures</b>	<b>\$159,999</b>	<b>\$13,815</b>	<b>\$13,333</b>	<b>(\$482)</b>	<b>\$119,688</b>	<b>\$106,666</b>	<b>(\$13,022)</b>
<b>Total Revenues</b>	<b>\$1,908,696</b>	<b>\$182,851</b>	<b>\$134,051</b>	<b>\$48,800</b>	<b>\$1,732,451</b>	<b>\$1,449,373</b>	<b>\$283,078</b>
<b>Total Expenditures</b>	<b>\$1,915,527</b>	<b>\$148,512</b>	<b>\$159,621</b>	<b>\$11,109</b>	<b>\$1,238,135</b>	<b>\$1,284,130</b>	<b>\$45,995</b>
<b>Operating Income (Loss)</b>	<b>(\$6,831)</b>	<b>\$34,338</b>	<b>(\$25,571)</b>	<b>\$59,909</b>	<b>\$494,316</b>	<b>\$165,243</b>	<b>\$329,073</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	\$1	\$373,505	\$373,500	\$5
Interest Income	\$1,000	\$2	\$83	(\$81)	\$10	\$667	(\$656)
Reserve Funding- Transfer Out (Capital Reserve)	(\$6,694)	\$0	(\$558)	(\$558)	\$0	(\$4,463)	\$4,463
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	(\$93,617)	(\$93,617)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$282,333)	(\$283,333)	\$1,000
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$6,831</b>	<b>(\$429)</b>	<b>(\$906)</b>	<b>(\$639)</b>	<b>(\$452,135)</b>	<b>(\$7,246)</b>	<b>(\$444,889)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$33,910</b>	<b>(\$26,476)</b>	<b>\$59,270</b>	<b>\$42,181</b>	<b>\$157,997</b>	<b>(\$115,816)</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>(\$328,497)</b>	<b>----</b>	<b>----</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>(\$286,315)</b>	<b>----</b>	<b>----</b>

# Viera East

## Community Development District

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

	Adopted Budget	Prorated Budget 5/31/22	Actual 5/31/22	Variance
<i>Revenues</i>				
Food Sales	\$9,200	\$6,133	\$159,108	\$152,975
Wine Sales	\$400	\$267	\$7,351	\$7,084
Beer Sales	\$6,400	\$4,267	\$94,832	\$90,565
Beverage Sales	\$1,600	\$1,067	\$24,336	\$23,269
Liquor Sales	\$2,400	\$1,600	\$51,002	\$49,402
Gift Card Sales	\$0	\$0	\$8,127	\$8,127
Gift Cards Usage	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$20,000</b>	<b>\$13,333</b>	<b>\$344,756</b>	<b>\$331,422</b>
<i>Restaurant Expenditures</i>				
Restaurant Manager Contract	\$0	\$0	\$43,333	(\$43,333)
Salaries	\$0	\$0	\$94,982	(\$94,982)
Administrative Fee	\$0	\$0	\$4,265	(\$4,265)
FICA Expense	\$0	\$0	\$10,255	(\$10,255)
Health Insurance	\$0	\$0	\$7,907	(\$7,907)
Workers Compensation	\$0	\$0	\$1,491	(\$1,491)
Unemployment	\$0	\$0	\$4,100	(\$4,100)
Telephone	\$0	\$0	\$2,190	(\$2,190)
Utilities	\$0	\$0	\$6,872	(\$6,872)
Pest Control	\$1,200	\$800	\$787	\$13
Equipment Lease	\$1,100	\$733	\$806	(\$72)
Repairs	\$0	\$0	\$6,790	(\$6,790)
Kitchen Equipment/Supplies	\$0	\$0	\$1,400	(\$1,400)
Paper & Plastic Supplies	\$0	\$0	\$6,591	(\$6,591)
Operating Supplies	\$0	\$0	\$20,518	(\$20,518)
Food Cost	\$0	\$0	\$58,755	(\$58,755)
Snack Cost	\$0	\$0	\$4,758	(\$4,758)
Beer Cost	\$0	\$0	\$40,866	(\$40,866)
Beverage Cost	\$0	\$0	\$11,764	(\$11,764)
Wine Cost	\$0	\$0	\$2,799	(\$2,799)
Liquor Cost	\$0	\$0	\$14,377	(\$14,377)
First Aid	\$0	\$0	\$206	(\$206)
Entertainment	\$0	\$0	\$7,350	(\$7,350)
Delivery/Gas	\$0	\$0	\$2,176	(\$2,176)
Uniforms	\$0	\$0	\$474	(\$474)
Dues & License	\$0	\$0	\$4,078	(\$4,078)
<b>Total Restaurant Expenditures</b>	<b>\$2,300</b>	<b>\$1,533</b>	<b>\$359,890</b>	<b>(\$358,357)</b>
<b>Operating Income (Loss)</b>	<b>\$17,700</b>	<b>\$11,800</b>	<b>(\$15,135)</b>	<b>(\$26,935)</b>
<i>Non Operating Revenues/(Expenditures)</i>				
Interfund Transfer Out- Golf Course	(\$17,700)	\$0	\$0	\$0
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$17,700)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>	<b>\$11,800</b>	<b>(\$15,135)</b>	<b>(\$26,935)</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$0</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>(\$15,135)</b>	



**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	\$0	\$0	\$0	\$0	\$37,520
Donations for Park Material	\$1,250	\$1,200	\$0	\$1,200	\$0	\$0	\$625	\$500	\$0	\$0	\$0	\$0	\$4,775
Miscellaneous Income- Farmers Market	\$745	\$777	\$863	\$2,896	\$715	\$5,194	\$1,003	\$228	\$0	\$0	\$0	\$0	\$12,419
Interest Income	\$52	\$0	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
<b>Total Revenues</b>	<b>\$6,737</b>	<b>\$238,244</b>	<b>\$494,253</b>	<b>\$19,151</b>	<b>\$21,458</b>	<b>\$15,099</b>	<b>\$35,211</b>	<b>\$32,772</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$862,925</b>
<i>Administrative Expenditures</i>													
Supervisors Fees	\$1,343	\$2,247	\$2,473	\$1,341	\$2,471	\$2,367	\$2,243	\$2,018	\$0	\$0	\$0	\$0	\$16,503
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	\$0	\$0	\$0	\$0	\$667
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	\$0	\$0	\$0	\$0	\$1,667
Management Fees	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$8,621	\$0	\$0	\$0	\$0	\$68,969
Postage	\$3	\$25	\$790	\$145	\$0	(\$129)	\$64	\$41	\$0	\$0	\$0	\$0	\$938
Printing & Binding	\$32	\$83	\$99	\$111	\$3	\$3,565	\$88	\$86	\$0	\$0	\$0	\$0	\$4,067
Insurance- Liability	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$0	\$0	\$0	\$0	\$4,664
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	\$0	\$0	\$0	\$0	\$201
Office Supplies	\$0	\$10	\$10	\$10	\$0	\$10	\$10	\$10	\$0	\$0	\$0	\$0	\$60
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	\$0	\$0	\$0	\$0	\$2,833
<b>Total Administrative</b>	<b>\$11,485</b>	<b>\$15,528</b>	<b>\$16,747</b>	<b>\$12,726</b>	<b>\$13,862</b>	<b>\$16,715</b>	<b>\$12,872</b>	<b>\$11,879</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,815</b>
<i>Operating Expenditures</i>													
Salaries	\$13,286	\$12,015	\$13,478	\$12,571	\$11,895	\$12,260	\$13,512	\$12,973	\$0	\$0	\$0	\$0	\$101,989
Administration Fee	\$100	\$91	\$99	\$88	\$85	\$88	\$97	\$94	\$0	\$0	\$0	\$0	\$743
FICA Expense	\$914	\$805	\$915	\$993	\$882	\$909	\$1,002	\$966	\$0	\$0	\$0	\$0	\$7,386
Health Insurance	\$804	\$812	\$1,653	\$1,718	\$1,718	\$1,718	\$1,536	\$1,176	\$0	\$0	\$0	\$0	\$11,136
Workers Compensation	\$239	\$216	\$243	\$188	\$188	\$194	\$213	\$205	\$0	\$0	\$0	\$0	\$1,686
Unemployment	\$0	\$0	\$86	\$483	\$89	\$2	\$6	\$9	\$0	\$0	\$0	\$0	\$675
Other Contractual	\$1,008	\$857	\$933	\$1,369	\$1,658	\$1,368	\$1,374	\$1,494	\$0	\$0	\$0	\$0	\$10,060
Marketing- Lifestyle/Amenities	\$2,400	\$783	\$1,437	\$1,200	\$1,200	\$1,503	\$2,400	\$0	\$0	\$0	\$0	\$0	\$10,922
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating</b>	<b>\$18,751</b>	<b>\$15,579</b>	<b>\$18,844</b>	<b>\$18,610</b>	<b>\$17,715</b>	<b>\$18,042</b>	<b>\$20,140</b>	<b>\$16,918</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$144,599</b>

**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	\$0	\$0	\$0	\$0	\$77,076
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
<b>Total Maintenance</b>	<b>\$10,368</b>	<b>\$10,218</b>	<b>\$9,768</b>	<b>\$34,543</b>	<b>\$9,193</b>	<b>\$11,623</b>	<b>\$11,188</b>	<b>\$10,862</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$107,760</b>
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,209	\$10,821	\$12,528	\$9,815	\$10,162	\$10,763	\$11,512	\$11,522	\$0	\$0	\$0	\$0	\$89,332
Administrative Fees	\$200	\$182	\$163	\$212	\$171	\$176	\$194	\$188	\$0	\$0	\$0	\$0	\$1,486
FICA	\$894	\$792	\$922	\$710	\$742	\$776	\$840	\$847	\$0	\$0	\$0	\$0	\$6,522
Health Insurance	\$1,079	\$1,630	\$1,376	\$1,721	\$1,721	\$1,721	\$1,516	\$1,179	\$0	\$0	\$0	\$0	\$11,945
Workers Compensation	\$220	\$195	\$215	\$155	\$161	\$168	\$182	\$182	\$0	\$0	\$0	\$0	\$1,477
Unemployment	\$0	\$0	\$172	\$178	\$307	\$138	\$35	\$34	\$0	\$0	\$0	\$0	\$864
Telephone	\$557	\$611	\$555	\$545	\$545	\$586	\$584	\$584	\$0	\$0	\$0	\$0	\$4,566
Utilities	\$904	\$830	\$684	\$879	\$779	\$675	\$637	\$633	\$0	\$0	\$0	\$0	\$6,020
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	\$0	\$0	\$0	\$0	\$1,757
Repairs	\$1,095	\$5,140	\$454	\$47	\$1,332	\$3,765	\$86	\$1,306	\$0	\$0	\$0	\$0	\$13,223
Fuel	\$2,254	\$450	\$1,330	\$1,497	\$1,387	\$1,101	\$3,127	\$2,064	\$0	\$0	\$0	\$0	\$13,210
Park Maintenance	\$0	\$0	\$146	\$803	\$2,232	\$589	\$1,881	\$1,268	\$0	\$0	\$0	\$0	\$6,919
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$459	\$663	\$0	\$0	\$746	\$0	\$0	\$0	\$0	\$0	\$0	\$1,869
Contingencies	\$0	\$800	\$0	\$926	\$0	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$2,826
Refuse	\$240	\$480	\$240	\$480	\$480	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$2,640
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$215	\$161	\$350	\$259	\$259	\$641	\$215	\$227	\$0	\$0	\$0	\$0	\$2,326
Fire Alarm System	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$0	\$0	\$0	\$0	\$4,092
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$2,528	\$0	\$0	\$0	\$0	\$18,847
Park Materials	\$0	\$1,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,748
<b>Total Grounds Maintenance</b>	<b>\$22,896</b>	<b>\$27,328</b>	<b>\$25,045</b>	<b>\$21,257</b>	<b>\$23,306</b>	<b>\$26,693</b>	<b>\$23,838</b>	<b>\$23,294</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$193,658</b>
<b>Total Expenditures</b>	<b>\$63,499</b>	<b>\$68,652</b>	<b>\$70,403</b>	<b>\$87,137</b>	<b>\$64,076</b>	<b>\$73,073</b>	<b>\$68,038</b>	<b>\$62,953</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$557,831</b>
<b>Operating Income (Loss)</b>	<b>(\$56,762)</b>	<b>\$169,592</b>	<b>\$423,850</b>	<b>(\$67,986)</b>	<b>(\$42,618)</b>	<b>(\$57,974)</b>	<b>(\$32,827)</b>	<b>(\$30,180)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$305,094</b>
<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
<b>Total Non Operating Revenues/Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$56,762)</b>	<b>\$169,592</b>	<b>\$423,850</b>	<b>(\$67,986)</b>	<b>(\$42,618)</b>	<b>(\$57,974)</b>	<b>(\$32,827)</b>	<b>(\$30,180)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$305,094</b>

**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	0	0	0	0	32,095
Member Rounds	701	814	784	794	870	1,054	864	717	0	0	0	0	6,598
Comp Rounds	214	329	156	234	142	157	137	120	0	0	0	0	1,489
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	308	71	293	178	246	287	276	292	0	0	0	0	1,951
<i>Revenue per Round</i>													
Paid Rounds	\$40	\$40	\$40	\$46	\$46	\$47	\$40	\$33	\$0	\$0	\$0	\$0	\$332
<b>Revenues:</b>													
Greens Fees	\$129,023	\$129,054	\$153,395	\$170,075	\$207,689	\$234,291	\$185,022	\$130,722	\$0	\$0	\$0	\$0	\$1,339,271
Gift Cards - Sales	\$349	\$397	\$3,300	\$219	\$706	\$680	\$665	\$359	\$0	\$0	\$0	\$0	\$6,673
Gift Cards - Usage	(\$1,925)	(\$281)	(\$1,538)	(\$2,627)	(\$2,218)	(\$1,556)	(\$1,335)	(\$1,391)	\$0	\$0	\$0	\$0	(\$12,871)
Season Advance/Trail Fees	\$20,573	\$22,472	\$21,895	\$24,159	\$26,317	\$26,856	\$24,956	\$21,006	\$0	\$0	\$0	\$0	\$188,234
Associate Memberships	\$1,738	\$2,565	\$3,555	\$4,582	\$3,792	\$4,078	\$2,212	\$1,106	\$0	\$0	\$0	\$0	\$23,628
Driving Range	\$7,266	\$7,328	\$10,607	\$7,590	\$9,971	\$11,312	\$10,812	\$10,225	\$0	\$0	\$0	\$0	\$75,111
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$335	\$335	\$405	\$0	\$0	\$0	\$0	\$1,950
Merchandise Sales	\$12,204	\$7,720	\$10,220	\$8,083	\$10,009	\$12,199	\$14,745	\$14,223	\$0	\$0	\$0	\$0	\$89,402
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$12,154
Miscellaneous Income	\$574	\$253	\$404	\$417	\$486	\$1,291	\$797	\$4,677	\$0	\$0	\$0	\$0	\$8,899
<b>Total Revenues</b>	<b>\$171,495</b>	<b>\$171,201</b>	<b>\$203,533</b>	<b>\$214,192</b>	<b>\$258,445</b>	<b>\$291,004</b>	<b>\$239,730</b>	<b>\$182,851</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,732,451</b>
<b>Golf Course Expenditures:</b>													
Other Contractual Services	\$1,246	\$1,763	\$609	\$1,232	\$1,281	\$1,268	\$1,269	\$1,426	\$0	\$0	\$0	\$0	\$10,094
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$171	\$194	\$194	\$0	\$0	\$0	\$0	\$1,089
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	\$171	\$0	\$0	\$0	\$0	\$3,008
Repairs & Maintenance	\$2,527	\$2,610	\$1,886	\$2,006	\$2,910	\$818	\$1,020	\$158	\$0	\$0	\$0	\$0	\$13,934
Advertising	\$1,735	\$1,748	\$2,434	\$1,739	\$1,329	\$1,814	\$974	\$690	\$0	\$0	\$0	\$0	\$12,462
Bank Charges	\$2,979	\$4,423	\$4,390	\$6,157	\$5,709	\$4,145	\$249	\$351	\$0	\$0	\$0	\$0	\$28,403
Office Supplies	\$636	\$129	\$340	\$238	\$230	\$640	\$292	\$226	\$0	\$0	\$0	\$0	\$2,731
Operating Supplies	\$157	\$164	\$516	\$434	\$179	\$125	\$332	\$179	\$0	\$0	\$0	\$0	\$2,086
Dues, Licenses & Subscriptions	\$180	\$0	\$388	\$0	\$7,140	\$573	\$0	\$772	\$0	\$0	\$0	\$0	\$9,053
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	\$0	\$0	\$0	\$0	\$521
Contractual Security	\$0	\$0	\$268	\$151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$419
IT Services	\$810	\$0	\$575	\$1,230	\$0	\$332	\$0	\$477	\$0	\$0	\$0	\$0	\$3,424
<b>Total Golf Course Expenditures</b>	<b>\$10,719</b>	<b>\$11,426</b>	<b>\$12,416</b>	<b>\$13,704</b>	<b>\$19,240</b>	<b>\$10,288</b>	<b>\$4,664</b>	<b>\$4,768</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,224</b>

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	\$0	\$0	\$0	\$0	\$153,794
Administrative Fee	\$1,427	\$1,298	\$1,510	\$1,216	\$1,334	\$1,353	\$1,435	\$1,378	\$0	\$0	\$0	\$0	\$10,952
FICA Expense	\$1,475	\$1,231	\$1,352	\$1,256	\$1,363	\$1,590	\$1,693	\$1,631	\$0	\$0	\$0	\$0	\$11,591
Health Insurance	\$521	\$596	\$663	\$631	\$689	\$631	\$1,660	\$1,051	\$0	\$0	\$0	\$0	\$6,443
Workers Compensation	\$350	\$293	\$308	\$262	\$284	\$331	\$354	\$352	\$0	\$0	\$0	\$0	\$2,534
Unemployment	\$401	\$266	\$403	\$591	\$642	\$331	\$672	\$572	\$0	\$0	\$0	\$0	\$3,878
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	\$1,624	\$0	\$0	\$0	\$0	\$14,200
Repairs	\$50	\$0	\$0	\$0	\$0	\$1,396	\$0	\$0	\$0	\$0	\$0	\$0	\$1,446
Pest Control	\$122	\$95	\$99	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$791
Supplies	\$508	\$1,371	\$1,697	\$1,906	\$910	\$423	\$282	\$1,058	\$0	\$0	\$0	\$0	\$8,154
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	\$0	\$0	\$0	\$0	\$57,187
Cart Maintenance	\$1,148	\$33	\$0	\$0	\$0	\$1,260	\$0	\$1,640	\$0	\$0	\$0	\$0	\$4,081
Driving Range	\$0	\$3,000	\$1,015	\$365	\$250	\$404	\$809	\$809	\$0	\$0	\$0	\$0	\$6,652
<b>Total Golf Operation Expenditures</b>	<b>\$33,170</b>	<b>\$34,233</b>	<b>\$33,270</b>	<b>\$32,547</b>	<b>\$34,092</b>	<b>\$38,151</b>	<b>\$38,394</b>	<b>\$39,420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$283,277</b>
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$7,103	\$0	\$0	\$0	\$0	\$55,072
<b>Total Merchandise Sales</b>	<b>\$5,774</b>	<b>\$4,835</b>	<b>\$9,352</b>	<b>\$3,250</b>	<b>\$9,910</b>	<b>\$8,328</b>	<b>\$6,520</b>	<b>\$7,103</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,072</b>

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	\$0	\$0	\$0	\$0	\$282,148
Administrative Fees	\$701	\$674	\$743	\$644	\$603	\$574	\$632	\$652	\$0	\$0	\$0	\$0	\$5,221
FICA Expense	\$2,851	\$2,732	\$3,065	\$2,588	\$2,324	\$2,359	\$2,563	\$2,613	\$0	\$0	\$0	\$0	\$21,094
Employee Insurance	\$2,315	\$2,739	\$2,978	\$3,912	\$2,877	\$2,992	\$2,592	\$2,073	\$0	\$0	\$0	\$0	\$22,477
Workers Compensation	\$685	\$654	\$703	\$548	\$493	\$499	\$543	\$550	\$0	\$0	\$0	\$0	\$4,675
Unemployment	\$71	\$94	\$577	\$1,158	\$824	\$466	\$161	\$176	\$0	\$0	\$0	\$0	\$3,527
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	\$2,322	\$0	\$0	\$0	\$0	\$17,043
Repairs	\$2,736	\$2,093	\$3,012	\$3,159	\$4,577	\$1,861	\$1,555	\$5,630	\$0	\$0	\$0	\$0	\$24,624
Fuel & Oil	\$4,791	\$1,084	\$2,917	\$3,039	\$2,577	\$2,235	\$6,350	\$4,190	\$0	\$0	\$0	\$0	\$27,184
Pest Control	\$112	\$99	\$95	\$99	\$99	\$99	\$104	\$104	\$0	\$0	\$0	\$0	\$809
Irrigation/Drainage	\$1,231	\$581	\$926	\$1,039	\$1,908	\$1,398	\$1,138	\$738	\$0	\$0	\$0	\$0	\$8,958
Sand and Topsoil	\$990	\$1,031	\$489	\$2,858	\$1,444	\$341	\$341	\$3,248	\$0	\$0	\$0	\$0	\$10,741
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	\$12,155	\$0	\$0	\$0	\$0	\$121,594
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	\$0	\$0	\$0	\$0	\$1,690
Contingency	\$3,950	\$0	\$113	\$0	\$45	\$4,200	\$0	\$2,850	\$0	\$0	\$0	\$0	\$11,158
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	\$0	\$0	\$0	\$0	\$0	\$6,622
Soil & Water Testing	\$707	\$707	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,663
Uniforms	\$669	\$797	\$1,645	\$663	\$620	\$854	\$819	\$1,107	\$0	\$0	\$0	\$0	\$7,174
Equipment Rental	\$34	\$33	\$34	\$34	\$31	\$34	\$33	\$0	\$0	\$0	\$0	\$0	\$234
Equipment Lease	\$8,520	\$13,473	\$12,789	\$14,276	\$11,517	\$12,180	\$15,699	\$7,676	\$0	\$0	\$0	\$0	\$96,129
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$107,431</b>	<b>\$73,972</b>	<b>\$88,421</b>	<b>\$85,966</b>	<b>\$79,527</b>	<b>\$82,622</b>	<b>\$91,529</b>	<b>\$83,406</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$692,874</b>
<i><u>Administrative Expenditures:</u></i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$667
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	\$0	\$0	\$0	\$0	\$37,520
Insurance	\$7,531	\$7,531	\$7,531	\$7,531	\$7,531	\$9,066	\$7,745	\$7,531	\$0	\$0	\$0	\$0	\$61,999
Property Taxes	\$0	\$870	\$740	\$5,322	\$740	\$740	\$740	\$740	\$0	\$0	\$0	\$0	\$9,894
<b>Total Administrative Expenditures</b>	<b>\$12,515</b>	<b>\$13,174</b>	<b>\$13,045</b>	<b>\$17,626</b>	<b>\$13,045</b>	<b>\$14,580</b>	<b>\$21,887</b>	<b>\$13,815</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$119,688</b>
<b>Total Revenues</b>	<b>\$171,495</b>	<b>\$171,201</b>	<b>\$203,533</b>	<b>\$214,192</b>	<b>\$258,445</b>	<b>\$291,004</b>	<b>\$239,730</b>	<b>\$182,851</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,732,451</b>
<b>Total Expenditures</b>	<b>\$169,608</b>	<b>\$137,641</b>	<b>\$156,504</b>	<b>\$153,094</b>	<b>\$155,814</b>	<b>\$153,968</b>	<b>\$162,994</b>	<b>\$148,512</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,238,135</b>
<b>Operating Income (Loss)</b>	<b>\$1,887</b>	<b>\$33,560</b>	<b>\$47,029</b>	<b>\$61,098</b>	<b>\$102,631</b>	<b>\$137,037</b>	<b>\$76,736</b>	<b>\$34,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$494,316</b>

**Viera East Golf Course  
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b><i>Non Operating Revenues/(Expenditures):</i></b>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$373,505
Interest Income	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$2	\$0	\$0	\$0	\$0	\$10
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding- Transfer Out (PY Excess)	\$0	\$0	(\$450,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$450,000)
Interfund Transfer In- Restaurant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on Sale of Asset	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Interest Expense	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	\$0	\$0	\$0	\$0	(\$93,617)
Principal Expense	(\$34,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	(\$282,333)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$571</b>	<b>(\$429)</b>	<b>(\$450,130)</b>	<b>(\$429)</b>	<b>(\$429)</b>	<b>(\$430)</b>	<b>(\$429)</b>	<b>(\$429)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$452,135)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$2,458</b>	<b>\$33,131</b>	<b>(\$403,100)</b>	<b>\$60,669</b>	<b>\$102,201</b>	<b>\$136,607</b>	<b>\$76,306</b>	<b>\$33,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,181</b>

**Viera East Restaurant  
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Revenues:</b>													
Food Sales	\$10,435	\$11,776	\$15,252	\$20,215	\$18,898	\$24,805	\$30,379	\$27,348	\$0	\$0	\$0	\$0	\$159,108
Wine Sales	\$466	\$835	\$780	\$1,100	\$876	\$1,114	\$1,235	\$945	\$0	\$0	\$0	\$0	\$7,351
Beer Sales	\$8,602	\$8,427	\$11,356	\$9,879	\$13,116	\$13,492	\$15,837	\$14,121	\$0	\$0	\$0	\$0	\$94,832
Beverage Sales	\$1,752	\$2,322	\$2,933	\$2,492	\$3,159	\$3,642	\$4,091	\$3,945	\$0	\$0	\$0	\$0	\$24,336
Liquor Sales	\$2,248	\$3,991	\$6,126	\$6,571	\$8,673	\$7,436	\$8,102	\$7,855	\$0	\$0	\$0	\$0	\$51,002
Gift Card Sales	\$349	\$1,368	\$3,782	\$219	\$706	\$680	\$665	\$359	\$0	\$0	\$0	\$0	\$8,127
Gift Cards Usage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$23,852</b>	<b>\$28,719</b>	<b>\$40,230</b>	<b>\$40,476</b>	<b>\$45,428</b>	<b>\$51,169</b>	<b>\$60,310</b>	<b>\$54,573</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$344,756</b>
<b>Restaurant Expenditures:</b>													
Restaurant Manager Contract	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$5,417	\$0	\$0	\$0	\$0	\$43,333
Salaries	\$9,259	\$13,375	\$18,409	\$9,833	\$10,427	\$7,608	\$13,588	\$12,482	\$0	\$0	\$0	\$0	\$94,982
Administrative Fee	\$422	\$421	\$656	\$569	\$427	\$492	\$746	\$532	\$0	\$0	\$0	\$0	\$4,265
FICA Expense	\$801	\$1,176	\$1,736	\$1,200	\$1,150	\$1,178	\$1,523	\$1,491	\$0	\$0	\$0	\$0	\$10,255
Health Insurance	\$0	\$80	\$0	\$1,848	\$1,639	\$1,639	\$1,489	\$1,212	\$0	\$0	\$0	\$0	\$7,907
Workers Compensation	\$140	\$211	\$290	\$162	\$154	\$156	\$194	\$184	\$0	\$0	\$0	\$0	\$1,491
Unemployment	\$459	\$434	\$711	\$565	\$538	\$642	\$375	\$376	\$0	\$0	\$0	\$0	\$4,100
Telephone	\$349	\$246	\$246	\$246	\$246	\$340	\$259	\$259	\$0	\$0	\$0	\$0	\$2,190
Utilities	\$713	\$547	\$963	\$186	\$1,490	\$1,117	\$949	\$906	\$0	\$0	\$0	\$0	\$6,872
Pest Control	\$122	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$787
Equipment Lease	\$101	\$100	\$101	\$100	\$100	\$101	\$101	\$101	\$0	\$0	\$0	\$0	\$806
Repairs	\$1,776	\$4,168	\$0	\$0	\$427	\$0	\$125	\$294	\$0	\$0	\$0	\$0	\$6,790
Kitchen Equipment/Supplies	\$1,037	\$270	\$0	\$0	\$0	\$0	\$93	\$0	\$0	\$0	\$0	\$0	\$1,400
Paper & Plastic Supplies	\$867	\$511	\$686	\$1,028	\$473	\$977	\$697	\$1,351	\$0	\$0	\$0	\$0	\$6,591
Operating Supplies	\$10,181	\$1,846	\$2,638	\$1,107	\$979	\$1,822	\$1,546	\$399	\$0	\$0	\$0	\$0	\$20,518
Food Cost	\$2,158	\$6,474	\$8,355	\$7,324	\$6,633	\$9,708	\$9,425	\$8,678	\$0	\$0	\$0	\$0	\$58,755
Snack Cost	\$717	\$2,152	\$192	\$86	(\$1,143)	\$2,013	\$264	\$477	\$0	\$0	\$0	\$0	\$4,758
Beer Cost	\$1,967	\$5,900	\$4,876	\$4,057	\$4,696	\$7,127	\$3,152	\$9,091	\$0	\$0	\$0	\$0	\$40,866
Beverage Cost	\$743	\$2,229	\$917	\$3,040	\$434	\$2,016	\$1,381	\$1,003	\$0	\$0	\$0	\$0	\$11,764
Wine Cost	\$190	\$570	\$304	\$720	(\$79)	\$587	\$25	\$481	\$0	\$0	\$0	\$0	\$2,799
Liquor Cost	\$616	\$1,848	\$2,509	\$2,320	\$2,154	\$974	\$1,132	\$2,824	\$0	\$0	\$0	\$0	\$14,377
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	\$1,550	\$0	\$0	\$0	\$0	\$7,350
Delivery/Gas	\$0	\$0	\$37	\$0	\$788	\$509	\$544	\$298	\$0	\$0	\$0	\$0	\$2,176
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	\$0	\$0	\$0	\$0	\$4,078
<b>Total Restaurant Expenditures</b>	<b>\$38,961</b>	<b>\$49,141</b>	<b>\$50,895</b>	<b>\$40,703</b>	<b>\$39,582</b>	<b>\$45,918</b>	<b>\$45,120</b>	<b>\$49,569</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$359,890</b>
<b>Operating Income (Loss)</b>	<b>(\$15,109)</b>	<b>(\$20,423)</b>	<b>(\$10,665)</b>	<b>(\$226)</b>	<b>\$5,846</b>	<b>\$5,250</b>	<b>\$15,189</b>	<b>\$5,003</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$15,135)</b>
<b>Non Operating Revenues/(Expenditures):</b>													
Interfund Transfer out- Golf Course	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$15,109)</b>	<b>(\$20,423)</b>	<b>(\$10,665)</b>	<b>(\$226)</b>	<b>\$5,846</b>	<b>\$5,250</b>	<b>\$15,189</b>	<b>\$5,003</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$15,135)</b>

## 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	\$0	\$0	\$0	\$0	\$89,402
<b>Total Revenues</b>	<b>\$12,204</b>	<b>\$7,720</b>	<b>\$10,220</b>	<b>\$8,083</b>	<b>\$10,009</b>	<b>\$12,199</b>	<b>\$14,745</b>	<b>\$14,223</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89,402</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$5,774	\$4,835	\$9,352	\$3,250	\$9,910	\$8,328	\$6,520	\$7,103	\$0	\$0	\$0	\$0	\$55,072
<b>Total Expenditures</b>	<b>\$5,774</b>	<b>\$4,835</b>	<b>\$9,352</b>	<b>\$3,250</b>	<b>\$9,910</b>	<b>\$8,328</b>	<b>\$6,520</b>	<b>\$7,103</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,072</b>
<b>Operating Income (Loss)</b>	<b>\$6,430</b>	<b>\$2,885</b>	<b>\$868</b>	<b>\$4,832</b>	<b>\$98</b>	<b>\$3,871</b>	<b>\$8,225</b>	<b>\$7,120</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,330</b>



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

<b>Series 2006 Water Management Refunding Bonds</b>	
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)
<b>Current Bonds Outstanding</b>	<b>\$0</b>

(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.

<b>Series 2012 Special Assessment Revenue Bonds</b>	
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:	\$280,135
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)
<b>Current Bonds Outstanding</b>	<b>\$2,025,000</b>

<b>Series 2020 Special Assessment Revenue Bonds</b>	
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:	\$234,612
Bonds outstanding - 7/10/20	\$7,685,000
<b>Current Bonds Outstanding</b>	<b>\$7,685,000</b>

**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
	\$ 3,470,440	\$ 808,157	\$ 2,005,735	\$ 656,548	\$ 3,470,440

	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%	\$ 656,548	\$ (523,003)	\$ 118,322
	\$ 3,476,588	100.00%	\$ 3,470,440	\$ (3,336,895)	\$ 118,322

<b>Percentage Collected</b>	<b>99.82%</b>
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**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund- Operations  
Prior Month/Year Comparison

	Actuals			Year to Date		
	5/31/21	5/31/22	Variance	5/31/21	5/31/22	Variance
<i>Revenues:</i>						
Greens Fees	\$133,782	\$ 130,722	\$ (3,060)	\$ 1,176,558	\$ 1,339,271	\$ 162,713
Gift Cards - Sales	\$570	\$ 359	\$ (211)	\$ 7,877	\$ 6,673	\$ (1,203)
Gift Cards - Usage	(\$1,899)	(\$1,391)	\$ 507	(\$14,967)	(\$12,871)	\$ 2,095
Season Advance/Trail Fees	\$13,213	\$ 21,006	\$ 7,793	\$ 157,643	\$ 188,234	\$ 30,591
Associate Memberships	\$1,580	\$ 1,106	\$ (474)	\$ 34,681	\$ 23,628	\$ (11,053)
Driving Range	\$9,384	\$ 10,225	\$ 841	\$ 63,397	\$ 75,111	\$ 11,715
Golf Lessons	\$175	\$ 405	\$ 230	\$ 1,400	\$ 1,950	\$ 550
Merchandise Sales	\$10,371	\$ 14,223	\$ 3,851	\$ 81,822	\$ 89,402	\$ 7,580
Special Assessments - Operations	\$1,519	\$ 1,519	\$ 0	\$ 12,154	\$ 12,154	\$ 0
Miscellaneous Income	\$3,053	\$ 4,677	\$ 1,624	\$ 6,573	\$ 8,899	\$ 2,326
<b>Total Revenues</b>	<b>\$ 171,750</b>	<b>\$ 182,851</b>	<b>\$ 11,101</b>	<b>\$ 1,527,138</b>	<b>\$ 1,732,451</b>	<b>\$ 205,313</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 12,902	\$ 4,768	\$ 8,134	\$90,125	\$ 87,224	\$ 2,901
Golf Operations	\$ 35,747	\$ 39,420	\$ (3,673)	\$262,275	\$ 283,277	\$ (21,002)
Merchandise Sales	\$ 4,689	\$ 7,103	\$ (2,414)	\$53,693	\$ 55,072	\$ (1,379)
Golf Course Maintenance	\$ 69,280	\$ 83,406	\$ (14,126)	\$561,224	\$ 692,874	\$ (131,650)
Administrative	\$ 14,523	\$ 13,815	\$ 708	\$109,190	\$ 119,688	\$ (10,498)
<b>Total Expenditures</b>	<b>\$ 137,141</b>	<b>\$ 148,512</b>	<b>\$ (11,371)</b>	<b>\$ 1,076,506</b>	<b>\$ 1,238,135</b>	<b>\$ (161,629)</b>
<b>Operating Income/(Loss)</b>	<b>\$ 34,609</b>	<b>\$ 34,338</b>	<b>\$ (270)</b>	<b>\$ 450,632</b>	<b>\$ 494,316</b>	<b>\$ 43,684</b>