



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**April 30, 2019**



# TABLE OF CONTENTS

1	<u>Balance Sheet</u>
2-4	<u>General Fund Income Statement</u>
5	<u>Capital Reserve Income Statement</u>
6	<u>Capital Reserve Check Register</u>
7	<u>Debt Service Income Statement</u>
8-11	<u>Golf Course Income Statement</u>
12-13	<u>Month by Month- General Fund</u>
14-16	<u>Month by Month- Golf Course</u>
17	<u>Month by Month- Proshop</u>
18	<u>Long Term Debt Report</u>
19	<u>FY2019 Tax Receipt Schedule</u>

# Viera East Community Development District

Combined Balance Sheet  
April 30, 2019

Governmental Fund Types

Totals

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>(Memorandum only)</u>
<b>Assets</b>					
Operating Account	\$714,104	\$8,999	---	\$385,209	\$1,108,312
Accounts Receivable	---	---	---	(\$328)	(\$328)
Assessment Receivable	---	---	---	---	\$0
Rent Receivable	---	---	---	\$1,727	\$1,727
Due From Golf Course	\$32,379	---	---	---	\$32,379
Due From General Fund	---	---	\$89,971	\$22,595	\$112,566
Due From Capital Reserve	---	---	---	\$12,388	\$12,388
Due from Debt Service	\$6,134	---	---	\$22,922	\$29,056
Due from Other	---	---	---	\$2,678	\$2,678
Inventory - Pro Shop	---	---	---	\$100,064	\$100,064
<b>Investments:</b>					
State Board	---	\$276,043	---	---	\$276,043
Benefit Assessment-Series 2012	---	---	---	\$483,391	\$483,391
Reserve - Series 2012	---	---	---	\$280,614	\$280,614
Bond Service 2006	---	---	\$2,473,462	---	\$2,473,462
Bond Service 2012	---	---	---	\$582	\$582
Improvements (Net of Depreciation)	---	---	---	\$1,253,559	\$1,253,559
Prepaid Expenses- Debt	---	---	---	\$0	\$0
Prepaid Expenses- Operations	\$7,472	---	---	\$104,605	\$112,077
<b>Total Assets</b>	<b>\$760,089</b>	<b>\$285,043</b>	<b>\$2,563,433</b>	<b>\$2,670,004</b>	<b>\$6,278,569</b>

**Liabilities**

Accounts Payable	\$60,407	\$2,223	---	\$23,230	\$85,860
Accrued Expenses	\$4,190	---	---	\$1,753	\$5,943
Deferred Revenue- Season Advance	---	---	---	\$87,477	\$87,477
Deferred Revenue- Special Assessments O&M	---	---	---	\$9,386	\$9,386
Deferred Revenue- Special Assessments Debt	---	---	---	\$224,232	\$224,232
Deposit-Divots Grill	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$6,134	\$32,379	\$38,513
Accrued Interest Payable	---	---	---	\$81,232	\$81,232
Accrued Principal Payable	---	---	---	\$230,417	\$230,417
Golf Cart Lease Payable	---	---	---	\$0	\$0
Sales Tax Payable	---	---	---	\$13,566	\$13,566
Event Deposits	---	---	---	(\$5,802)	(\$5,802)
Due to Golf Course	\$22,595	\$12,388	\$22,922	---	\$57,904
Due to Debt Service	\$89,971	---	---	---	\$89,971
Due to Capital Reserve	---	---	---	\$0	\$0
Accrued Payroll Payable	\$11,679	---	---	\$27,702	\$39,380
Bonds Payable - Series 2012	---	---	---	\$4,080,000	\$4,080,000
Bond Discount	---	---	---	(\$20,623)	(\$20,623)
Deferred Loss	---	---	---	(\$215,141)	(\$215,141)
<b>Fund Equity</b>					
Net Assets	---	---	---	(\$1,901,801)	(\$1,901,801)
<b>Fund Balances</b>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Nonspendable - Prepaid Expenses	\$7,472	---	---	---	\$7,472
Unassigned	\$387,775	---	---	---	\$387,775
Assigned- Capital Reserve Fund	---	\$270,432	---	---	\$270,432
Restricted for Debt Service	---	---	\$2,534,377	---	\$2,534,377
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$760,089</b>	<b>\$285,043</b>	<b>\$2,563,433</b>	<b>\$2,670,004</b>	<b>\$6,278,569</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures  
For Period Ending April 30, 2019

	Adopted Budget	Prorated Budget 4/30/19	Actual 4/30/19	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$768,066	\$768,066	\$0
Golf Course Administrative Services	\$56,280	\$32,830	\$32,830	\$0
Interest Income	\$100	\$58	\$10	(\$49)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$800,954</b>	<b>\$800,905</b>	<b>(\$48)</b>

Administrative Expenditures

Supervisors Fees	\$30,195	\$17,614	\$15,276	\$2,338
Engineering Fees	\$5,000	\$2,917	\$588	\$2,329
Attorney's Fees	\$5,000	\$2,917	\$0	\$2,917
Dissemination	\$1,000	\$583	\$583	\$0
Trustee Fees	\$5,600	\$3,267	\$3,419	(\$153)
Annual Audit	\$6,500	\$3,792	\$3,792	(\$0)
Collection Agent	\$2,500	\$1,458	\$1,458	(\$0)
Management Fees	\$100,440	\$58,590	\$58,590	\$0
Postage	\$1,500	\$875	\$399	\$476
Printing & Binding	\$2,500	\$1,458	\$410	\$1,048
Insurance- Liability	\$7,293	\$4,254	\$3,663	\$591
Legal Advertising	\$2,500	\$1,458	\$196	\$1,262
Other Current Charges	\$1,500	\$875	\$365	\$510
Office Supplies	\$3,000	\$1,750	\$126	\$1,624
Dues & Licenses	\$175	\$102	\$102	\$0
Information Technology	\$3,400	\$1,983	\$1,983	\$0
<b>Total Administrative</b>	<b>\$178,103</b>	<b>\$103,894</b>	<b>\$90,952</b>	<b>\$12,942</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2019

	Adopted Budget	Prorated Budget 4/30/19	Actual 4/30/19	Variance
--	-------------------	----------------------------	-------------------	----------

Operating Expenditures

Salaries	\$136,662	\$79,720	\$80,453	(\$734)
Administrative Fee	\$1,463	\$853	\$885	(\$32)
FICA Expense	\$10,455	\$6,099	\$6,407	(\$308)
Employee Insurance	\$8,893	\$5,188	\$4,896	\$291
Workers Compensation	\$2,679	\$1,563	\$2,309	(\$747)
Unemployment	\$853	\$498	\$812	(\$314)
Other Contractual	\$5,000	\$2,917	\$4,207	(\$1,290)
Training	\$500	\$292	\$0	\$292
Uniforms	\$500	\$292	\$0	\$292
<b>Total Operating</b>	<b>\$167,005</b>	<b>\$97,420</b>	<b>\$99,970</b>	<b>(\$2,551)</b>

Maintenance Expenditures

Canal Maintenance	\$14,000	\$8,167	\$2,936	\$5,231
Lake Bank Restoration	\$60,000	\$35,000	\$0	\$35,000
Environmental Services	\$20,000	\$11,667	\$11,846	(\$179)
Water Management System	\$99,000	\$57,750	\$46,435	\$11,315
Control Burns	\$15,000	\$8,750	\$0	\$8,750
Contingencies	\$9,000	\$5,250	\$894	\$4,356
Fire Line Maintenance	\$5,000	\$2,917	\$1,177	\$1,739
Basin Repair	\$4,000	\$2,333	\$455	\$1,878
<b>Total Maintenance</b>	<b>\$226,000</b>	<b>\$131,833</b>	<b>\$63,743</b>	<b>\$68,091</b>

# Viera East

## Community Development District

General Fund  
Statement of Revenues & Expenditures  
For Period Ending April 30, 2019

	Adopted Budget	Prorated Budget 4/30/19	Actual 4/30/19	Variance
--	-------------------	----------------------------	-------------------	----------

Grounds Maintenance Expenditures

Salaries	\$147,875	\$86,260	\$76,424	\$9,836
Administrative Fees	\$3,454	\$2,015	\$1,958	\$57
FICA	\$11,312	\$6,599	\$5,256	\$1,343
Health Insurance	\$30,559	\$17,826	\$6,850	\$10,976
Workers Compensation	\$2,898	\$1,691	\$1,891	(\$201)
Unemployment	\$2,120	\$1,237	\$1,657	(\$421)
Telephone	\$4,500	\$2,625	\$2,812	(\$187)
Utilities	\$7,700	\$4,492	\$2,602	\$1,889
Property Appraiser	\$1,990	\$1,161	\$1,986	(\$825)
Insurance	\$1,447	\$844	\$944	(\$100)
Repairs	\$12,000	\$7,000	\$18,400	(\$11,400)
Fuel	\$7,500	\$4,375	\$8,741	(\$4,366)
Park Maintenance	\$3,000	\$1,750	\$1,653	\$97
Sidewalk Maintenance	\$5,000	\$2,917	\$0	\$2,917
Chemicals	\$5,000	\$2,917	\$767	\$2,150
Contingencies	\$5,000	\$2,917	\$5,384	(\$2,467)
Refuse	\$8,000	\$4,667	\$3,840	\$827
Office Supplies	\$750	\$438	\$206	\$232
Uniforms	\$3,000	\$1,750	\$1,612	\$138
Fire Alarm System	\$4,000	\$2,333	\$1,945	\$388
Rain Bird Pump System	\$18,500	\$10,792	\$16,549	(\$5,757)
Maintenance Reserve - Transfer Out	\$7,823	\$4,563	\$4,563	\$0
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$94,484	(\$94,484)
<b>Total Grounds Maintenance</b>	<b>\$293,428</b>	<b>\$171,166</b>	<b>\$260,523</b>	<b>(\$89,357)</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$504,313</b>	<b>\$515,188</b>	<b>(\$10,875)</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>		<b>\$285,717</b>	
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$285,530</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$571,247</b>	

**Viera East**  
**Community Development District**  
 Capital Reserve Fund  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2019

	<b>Adopted Budget</b>	<b>Prorated Budget 4/30/19</b>	<b>Actual 4/30/19</b>	<b>Variance</b>
<u>Revenues</u>				
Interest Income	\$250	\$146	\$3,709	\$3,563
Reserve Funding - Transfer In (General)	\$7,823	\$4,563.15	\$4,563	(\$0)
Reserve Funding - Transfer In (Golf)	\$20,468	\$11,940	\$27,368	\$15,428
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$94,484	\$94,484
<b>Total Revenues</b>	<b>\$28,541</b>	<b>\$16,649</b>	<b>\$130,124</b>	<b>\$113,475</b>
<u>Expenditures</u>				
Capital Outlay	\$100,000	\$13,669	\$13,669	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$13,669</b>	<b>\$13,669</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$96,459)</b>		<b>\$116,456</b>	
<b>Beginning Fund Balance</b>	<b>\$283,792</b>		<b>\$153,977</b>	
<b>Ending Fund Balance</b>	<b>\$187,332</b>		<b>\$270,432</b>	

**Viera East  
Community Development District**

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending April 30, 2019

Check Date	Vendor	Detail	Amount
<b><u>Capital Outlay</u></b>			
<i>FY2019</i>			
2/12/19	Barnett Fronczak Barlow	Initial Architect Payment	\$ 1,000.00
3/7/19	Gray's Ornaments Inc	Landscaping	\$ 1,460.00
4/11/19	Landscape Depot of Brevard Inc	Landscaping	\$ 3,949.75
4/18/19	Aqua Turf International	Irrigation GC & Entry	\$ 5,000.00
4/30/19	Golf Specialties, INC	Golf Supplies	\$ 2,222.88
5/2/19	Regions	Wire Fee	\$ 36.00
<b>Total</b>			<b><u><u>\$ 13,668.63</u></u></b>



# Viera East

## Community Development District

Debt Service Fund  
Statement of Revenues & Expenditures  
For Period Ending April 30, 2019

	<b>Adopted Budget</b>	<b>Prorated Budget 4/30/19</b>	<b>Actual 4/30/19</b>	<b>Variance</b>
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,302,955	\$2,302,955	\$0
Interest Income	\$100	\$42	\$1,995	\$1,953
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$2,302,997</b>	<b>\$2,304,950</b>	<b>\$1,953</b>
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$239,631	\$239,631	\$239,631	\$0
Interest-5/1	\$239,631	\$0	\$0	\$0
Principal-5/1	\$1,910,000	\$0	\$0	\$0
Other Debt Service Costs	\$46,873	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$2,436,135</b>	<b>\$239,631</b>	<b>\$239,631</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$12,865)</b>		<b>\$2,065,319</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$469,058</b>	
<b>Ending Fund Balance</b>	<b>\$454,101</b>		<b>\$2,534,377</b>	

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	4,630	3,833	797	26,528	24,280	2,248
Member Rounds	10,000	741	1,029	(288)	4,853	6,518	(1,665)
Comp Rounds	6,000	597	617	(20)	3,913	3,911	2
Total Memberships	60	2	-	2	65	60	5
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$30	\$37	(\$7)	\$35	\$37	(\$3)

	Revenues	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Greens Fees/Cart Fees	\$1,308,290	\$139,476	\$140,641	(\$1,165)	\$916,557	\$904,028	\$12,528
Gift Cards - Sales	\$25,000	\$1,235	\$2,688	(\$1,453)	\$8,642	\$17,275	(\$8,633)
Gift Cards - Usage	(\$25,000)	(\$1,549)	(\$2,688)	\$1,139	(\$11,501)	(\$17,275)	\$5,774
Season Advance/Trail Fees	\$210,000	\$17,052	\$22,575	(\$5,523)	\$131,933	\$145,110	(\$13,177)
Associate Memberships	\$42,000	\$3,950	\$4,515	(\$565)	\$27,966	\$29,022	(\$1,056)
Driving Range	\$80,000	\$6,122	\$8,600	(\$2,478)	\$45,242	\$55,280	(\$10,038)
Golf Lessons	\$2,100	\$175	\$226	(\$51)	\$1,225	\$1,451	(\$226)
Merchandise Sales	\$115,000	\$17,677	\$12,363	\$5,314	\$82,536	\$79,465	\$3,071
Restaurant	\$20,000	\$818	\$2,150	(\$1,332)	\$17,120	\$13,820	\$3,300
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$13,141	\$13,135	\$5
Miscellaneous Income	\$15,000	\$3,052	\$1,250	\$1,803	\$19,166	\$8,747	\$10,419
<b>Total Revenues</b>	<b>\$1,814,917</b>	<b>\$189,885</b>	<b>\$194,195</b>	<b>(\$4,311)</b>	<b>\$1,252,027</b>	<b>\$1,250,058</b>	<b>\$1,968</b>

	Other Contractual Services	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$772	\$1,250	\$477	\$5,784	\$8,747	\$2,962
Telephone/Internet	\$5,500	\$104	\$458	\$354	\$2,848	\$3,207	\$359
Postage	\$450	\$47	\$37	(\$10)	\$1,112	\$262	(\$850)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$691	\$583	(\$108)
Utilities	\$5,000	\$387	\$417	\$30	\$3,382	\$2,916	(\$466)
Repairs & Maintenance	\$7,000	\$968	\$583	(\$385)	\$4,001	\$4,082	\$80
Advertising	\$45,000	\$3,901	\$3,749	(\$153)	\$25,721	\$26,240	\$518
Bank Charges	\$30,500	\$4,008	\$2,541	(\$1,468)	\$22,466	\$17,785	(\$4,681)
Office Supplies	\$1,500	\$521	\$125	(\$396)	\$4,112	\$875	(\$3,237)
Operating Supplies	\$8,500	\$433	\$708	\$275	\$3,172	\$4,956	\$1,785
Dues, Licenses & Subscriptions	\$2,500	\$315	\$208	(\$107)	\$6,274	\$1,458	(\$4,816)
Drug Testing - All Departments	\$200	\$47	\$17	(\$31)	\$186	\$117	(\$70)
Training, Education & Employee Relations	\$2,500	\$0	\$208	(\$208)	\$1,583	\$1,458	(\$125)
Contractual Security	\$5,000	\$112	\$417	\$304	\$843	\$2,916	\$2,073
IT Services	\$3,000	\$95	\$250	\$155	\$2,935	\$1,749	(\$1,186)
<b>Total Golf Course Expenditures</b>	<b>\$132,650</b>	<b>\$11,711</b>	<b>\$11,050</b>	<b>(\$662)</b>	<b>\$85,110</b>	<b>\$77,348</b>	<b>(\$7,761)</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,680	\$509	\$996	\$487	\$5,860	\$6,309	\$450
Pest Control	\$1,800	\$95	\$185	\$90	\$655	\$1,173	\$518
Equipment Lease	\$1,100	\$94	\$113	\$20	\$656	\$717	\$61
<b>Total Restaurant Expenditures</b>	<b>\$12,580</b>	<b>\$698</b>	<b>\$1,294</b>	<b>\$597</b>	<b>\$7,170</b>	<b>\$8,200</b>	<b>\$1,029</b>

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$233,200	\$19,356	\$19,433	\$76	\$124,334	\$136,028	\$11,694
Administrative Fee	\$16,543	\$1,507	\$1,379	(\$128)	\$10,097	\$9,650	(\$447)
FICA Expense	\$18,280	\$1,481	\$1,523	\$43	\$10,013	\$10,663	\$650
Health Insurance	\$506	\$36	\$42	\$6	\$281	\$295	\$14
Workers Compensation	\$4,684	\$529	\$390	(\$139)	\$3,587	\$2,732	(\$855)
Unemployment	\$10,726	\$825	\$894	\$69	\$5,339	\$6,257	\$918
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Utilities	\$20,500	\$1,662	\$1,708	\$46	\$13,017	\$11,958	(\$1,059)
Repairs	\$250	\$0	\$21	\$21	\$525	\$146	(\$379)
Pest Control	\$1,800	\$95	\$150	\$55	\$655	\$1,050	\$395
Supplies	\$3,000	\$1,959	\$250	(\$1,709)	\$9,533	\$1,750	(\$7,783)
Uniforms	\$1,500	\$178	\$125	(\$53)	\$481	\$875	\$394
Training, Education & Employee Relations	\$2,000	\$26	\$167	\$141	\$26	\$1,167	\$1,141
Fuel	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Cart Lease	\$46,500	\$4,023	\$3,875	(\$148)	\$26,974	\$27,125	\$151
Cart Maintenance	\$4,000	\$0	\$333	\$333	\$1,529	\$2,333	\$804
Driving Range	\$10,000	\$732	\$833	\$101	\$17	\$5,833	\$5,816
<b>Total Golf Operation Expenditures</b>	<b>\$374,489</b>	<b>\$32,408</b>	<b>\$31,206</b>	<b>(\$1,202)</b>	<b>\$206,407</b>	<b>\$218,445</b>	<b>\$12,038</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$6,738	\$6,417	(\$321)	\$54,820	\$44,917	(\$9,903)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$6,738</b>	<b>\$6,417</b>	<b>(\$321)</b>	<b>\$54,820</b>	<b>\$44,917</b>	<b>(\$9,903)</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$400,000	\$33,602	\$33,333	(\$269)	\$248,334	\$233,333	(\$15,001)
Administrative Fees	\$12,000	\$870	\$1,000	\$130	\$6,337	\$7,000	\$663
FICA Expense	\$30,600	\$2,404	\$2,550	\$146	\$17,405	\$17,850	\$445
Employee Insurance	\$52,157	\$4,085	\$4,346	\$261	\$31,933	\$30,425	(\$1,508)
Workers Compensation	\$7,840	\$915	\$653	(\$262)	\$6,579	\$4,573	(\$2,005)
Unemployment	\$7,000	\$488	\$583	\$96	\$5,676	\$4,083	(\$1,592)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$245	\$245
Consulting Fees	\$6,000	\$500	\$500	\$0	\$3,500	\$3,500	\$0
Fire Alarm System	\$4,000	\$86	\$333	\$247	\$656	\$2,333	\$1,677
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$1,458	\$1,458
Utilities/Water	\$26,200	\$580	\$2,183	\$1,604	\$13,477	\$15,283	\$1,806
Repairs	\$42,000	\$4,573	\$3,500	(\$1,073)	\$28,873	\$24,500	(\$4,373)
Fuel & Oil	\$45,000	\$4,337	\$3,750	(\$587)	\$19,108	\$26,250	\$7,142
Pest Control	\$1,500	\$77	\$125	\$48	\$520	\$875	\$355
Irrigation/Drainage	\$34,000	\$3,594	\$2,833	(\$761)	\$18,157	\$19,833	\$1,677
Sand and Topsoil	\$17,500	\$1,135	\$1,458	\$323	\$13,472	\$10,208	(\$3,264)
Flower/Mulch	\$7,000	\$1,657	\$583	(\$1,073)	\$4,374	\$4,083	(\$291)
Fertilizer	\$130,000	\$14,520	\$10,833	(\$3,687)	\$66,039	\$75,833	\$9,794
Seed/Sod	\$14,000	\$1,579	\$1,167	(\$412)	\$11,050	\$8,167	(\$2,883)
Trash Removal	\$2,000	\$138	\$167	\$28	\$878	\$1,167	\$288
Contingency	\$6,000	\$650	\$500	(\$150)	\$4,522	\$3,500	(\$1,022)
First Aid	\$600	\$225	\$50	(\$175)	\$436	\$350	(\$86)
Office Supplies	\$500	\$0	\$42	\$42	\$854	\$292	(\$562)
Operating Supplies	\$18,000	\$241	\$1,500	\$1,259	\$4,010	\$10,500	\$6,490
Training	\$500	\$241	\$42	(\$200)	\$1,251	\$292	(\$959)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$84	\$875	\$791
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Uniforms	\$10,500	\$761	\$875	\$115	\$4,594	\$6,125	\$1,531
Equipment Rental	\$2,500	\$0	\$208	\$208	\$414	\$1,458	\$1,044
Equipment Lease	\$160,000	\$14,802	\$13,333	(\$1,469)	\$96,149	\$93,333	(\$2,815)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$292	\$292
<b>Total Golf Course Maintenance</b>	<b>\$1,043,317</b>	<b>\$92,060</b>	<b>\$86,943</b>	<b>(\$5,116)</b>	<b>\$608,682</b>	<b>\$608,602</b>	<b>(\$81)</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$875	\$875
Arbitrage	\$600	\$50	\$50	\$0	\$350	\$350	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$583	\$583	\$0
Trustee Fees	\$3,750	\$361	\$313	(\$48)	\$2,284	\$2,188	(\$97)
Annual Audit	\$1,500	\$125	\$125	\$0	\$875	\$875	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$32,830	\$32,830	\$0
Insurance	\$75,000	\$5,390	\$6,250	\$860	\$37,799	\$43,750	\$5,951
Property Taxes	\$7,500	\$1,185	\$625	(\$560)	\$7,128	\$4,375	(\$2,753)
<b>Total Administrative Expenditures</b>	<b>\$147,130</b>	<b>\$11,884</b>	<b>\$12,261</b>	<b>\$377</b>	<b>\$81,849</b>	<b>\$85,826</b>	<b>\$3,977</b>
Renewal & Replacement	\$20,468	\$4,554	\$1,706	(\$2,848)	\$23,063	\$11,940	(\$11,123)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$20,468</b>	<b>\$4,554</b>	<b>\$1,706</b>	<b>(\$2,848)</b>	<b>\$23,063</b>	<b>\$11,940</b>	<b>(\$11,123)</b>
<b>Total Revenues</b>	<b>\$1,814,917</b>	<b>\$189,885</b>	<b>\$194,195</b>	<b>(\$4,311)</b>	<b>\$1,252,027</b>	<b>\$1,250,058</b>	<b>\$1,968</b>
<b>Total Expenditures</b>	<b>\$1,807,635</b>	<b>\$160,053</b>	<b>\$150,877</b>	<b>(\$9,176)</b>	<b>\$1,067,102</b>	<b>\$1,055,277</b>	<b>-\$11,824</b>
<b>Operating Income (Loss)</b>	<b>\$7,283</b>	<b>\$29,832</b>	<b>\$43,318</b>	<b>(\$13,486)</b>	<b>\$184,925</b>	<b>\$194,781</b>	<b>(\$9,856)</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$39,894	\$46,530	(\$6,636)	\$319,071	\$325,707	(\$6,636)
Interest Income	\$1,000	\$72	\$83	(\$12)	\$752	\$583	\$169
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$171,638)	(\$14,303)	(\$14,303)	(\$0)	(\$100,122)	(\$100,122)	(\$0)
Principal Expense	(\$395,000)	(\$32,917)	(\$32,917)	(\$0)	(\$230,417)	(\$230,417)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$7,283)</b>	<b>(\$7,255)</b>	<b>(\$607)</b>	<b>(\$6,648)</b>	<b>(\$10,715)</b>	<b>(\$4,248)</b>	<b>(\$6,467)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$22,578</b>	<b>\$42,712</b>	<b>(\$20,134)</b>	<b>\$174,210</b>	<b>\$190,533</b>	<b>(\$16,323)</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	----	-----	-----	-----	<b>(\$2,076,011)</b>	-----
<b>Ending Net Assets</b>	<b>\$0</b>	----	-----	-----	<b>(\$1,901,801)</b>	-----	-----

Viera East General Fund  
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$0	\$234,901	\$458,724	\$24,824	\$14,266	\$5,344	\$30,006	\$0	\$0	\$0	\$0	\$0	\$768,066
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,830
Interest Income	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
<b>Total Revenues</b>	<b>\$4,690</b>	<b>\$239,591</b>	<b>\$463,414</b>	<b>\$29,523</b>	<b>\$18,956</b>	<b>\$10,034</b>	<b>\$34,696</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$800,905</b>

*Administrative Expenditures*

Supervisors Fees	\$2,297	\$2,635	\$2,066	\$1,372	\$2,534	\$2,534	\$1,837	\$0	\$0	\$0	\$0	\$0	\$15,276
Engineering Fees	\$0	\$0	\$0	\$588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$588
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$543	\$543	\$0	\$0	\$0	\$0	\$0	\$3,419
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$3,792
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$1,458
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$58,590
Postage	\$104	\$119	\$43	\$24	\$34	\$43	\$31	\$0	\$0	\$0	\$0	\$0	\$399
Printing & Binding	\$65	\$36	\$73	\$54	\$94	\$41	\$47	\$0	\$0	\$0	\$0	\$0	\$410
Insurance- Liability	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$0	\$0	\$0	\$0	\$0	\$3,663
Legal Advertising	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196
Other Current Charges	\$82	\$56	\$89	\$22	\$30	\$46	\$40	\$0	\$0	\$0	\$0	\$0	\$365
Office Supplies	\$20	\$20	\$0	\$46	\$20	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$126
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$102
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$1,983
<b>Total Administrative</b>	<b>\$13,061</b>	<b>\$13,553</b>	<b>\$12,762</b>	<b>\$12,597</b>	<b>\$13,204</b>	<b>\$13,232</b>	<b>\$12,543</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,952</b>

*Operating Expenditures*

Salaries	\$11,601	\$10,600	\$12,851	\$11,720	\$10,603	\$11,730	\$11,348	\$0	\$0	\$0	\$0	\$0	\$80,453
Administration Fee	\$125	\$117	\$142	\$129	\$117	\$129	\$125	\$0	\$0	\$0	\$0	\$0	\$885
FICA Expense	\$870	\$803	\$963	\$876	\$793	\$877	\$1,225	\$0	\$0	\$0	\$0	\$0	\$6,407
Health Insurance	\$701	\$886	\$592	\$624	\$796	\$648	\$648	\$0	\$0	\$0	\$0	\$0	\$4,896
Workers Compensation	\$289	\$290	\$351	\$320	\$290	\$321	\$449	\$0	\$0	\$0	\$0	\$0	\$2,309
Unemployment	\$0	\$0	\$0	\$699	\$26	\$141	(\$54)	\$0	\$0	\$0	\$0	\$0	\$812
Other Contractual	\$577	\$941	\$262	\$631	\$606	\$596	\$596	\$0	\$0	\$0	\$0	\$0	\$4,207
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>\$14,164</b>	<b>\$13,636</b>	<b>\$15,161</b>	<b>\$15,000</b>	<b>\$13,231</b>	<b>\$14,442</b>	<b>\$14,337</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,970</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	\$2,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,936
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$1,120	\$6,686	\$3,640	\$0	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,846
Water Management System	\$7,565	\$7,565	\$8,875	\$7,765	\$7,565	\$7,101	\$0	\$0	\$0	\$0	\$0	\$0	\$46,435
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$223	\$223	\$223	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$894
Fire Line Maintenance	\$952	\$0	\$0	\$0	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,177
Basin Repair	\$0	\$0	\$0	\$455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$455
<b>Total Maintenance</b>	<b>\$9,860</b>	<b>\$14,474</b>	<b>\$12,738</b>	<b>\$11,380</b>	<b>\$8,190</b>	<b>\$7,101</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,743</b>

*Grounds Maintenance Expenditures*

Salaries	\$10,763	\$9,993	\$12,103	\$11,359	\$10,155	\$11,174	\$10,878	\$0	\$0	\$0	\$0	\$0	\$76,424
Administrative Fees	\$271	\$259	\$315	\$287	\$260	\$287	\$278	\$0	\$0	\$0	\$0	\$0	\$1,958
FICA	\$772	\$738	\$862	\$850	\$754	\$829	\$451	\$0	\$0	\$0	\$0	\$0	\$5,256
Health Insurance	\$827	\$638	\$915	\$1,328	\$1,486	\$426	\$1,230	\$0	\$0	\$0	\$0	\$0	\$6,850
Workers Compensation	\$293	\$273	\$331	\$226	\$277	\$305	\$186	\$0	\$0	\$0	\$0	\$0	\$1,891
Unemployment	\$20	\$19	\$23	\$754	\$494	\$333	\$14	\$0	\$0	\$0	\$0	\$0	\$1,657
Telephone	\$425	\$377	\$318	\$414	\$414	\$449	\$415	\$0	\$0	\$0	\$0	\$0	\$2,812
Utilities	\$406	\$379	\$373	\$326	\$352	\$383	\$383	\$0	\$0	\$0	\$0	\$0	\$2,602
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance- Property	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$0	\$0	\$0	\$0	\$0	\$944
Repairs	\$3,185	\$2,510	\$932	\$1,931	\$6,286	\$1,312	\$2,245	\$0	\$0	\$0	\$0	\$0	\$18,400
Fuel	\$1,347	\$918	\$1,688	\$1,116	\$1,038	\$630	\$2,003	\$0	\$0	\$0	\$0	\$0	\$8,741
Park Maintenance	\$142	\$693	\$300	\$31	\$18	\$306	\$163	\$0	\$0	\$0	\$0	\$0	\$1,653
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$244	\$0	\$0	\$0	\$0	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$767
Contingencies	\$0	\$5,346	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,384
Refuse	\$720	\$480	\$480	\$960	\$480	\$480	\$240	\$0	\$0	\$0	\$0	\$0	\$3,840
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$158	\$48	\$0	\$0	\$0	\$0	\$0	\$206
Uniforms	\$250	\$260	\$0	\$450	\$200	\$200	\$250	\$0	\$0	\$0	\$0	\$0	\$1,612
Fire Alarm System	\$129	\$129	\$137	\$0	\$139	\$139	\$1,273	\$0	\$0	\$0	\$0	\$0	\$1,945
Rain Bird Pump System	\$2,298	\$2,298	\$0	\$5,057	\$2,298	\$2,298	\$2,299	\$0	\$0	\$0	\$0	\$0	\$16,549
Maintenance Reserve- Transfer Out	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$0	\$0	\$0	\$0	\$0	\$4,563
Maintenance Reserve- Transfer Out (PY Excess)	\$94,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,484
<b>Total Grounds Maintenance</b>	<b>\$117,363</b>	<b>\$26,097</b>	<b>\$21,587</b>	<b>\$25,875</b>	<b>\$25,738</b>	<b>\$20,719</b>	<b>\$23,143</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$260,523</b>
<b>Total Expenditures</b>	<b>\$154,448</b>	<b>\$67,760</b>	<b>\$62,248</b>	<b>\$64,852</b>	<b>\$60,364</b>	<b>\$55,494</b>	<b>\$50,023</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$515,188</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$149,758)</b>	<b>\$171,831</b>	<b>\$401,166</b>	<b>(\$35,329)</b>	<b>(\$41,407)</b>	<b>(\$45,460)</b>	<b>(\$15,326)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$285,717</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	3,218	3,361	3,107	3,574	3,877	4,761	4,630	0	0	0	0	0	26,528
Member Rounds	597	640	645	761	676	793	741	0	0	0	0	0	4,853
Comp Rounds	484	566	599	592	489	586	597	0	0	0	0	0	3,913
<i>Revenue per Round</i>													
Paid Rounds	\$30	\$33	\$35	\$37	\$40	\$36	\$30	\$0	\$0	\$0	\$0	\$0	\$242

*Revenues:*

Greens Fees	\$96,077	\$111,965	\$109,258	\$133,011	\$153,726	\$173,044	\$139,476	\$0	\$0	\$0	\$0	\$0	\$0	\$916,557
Gift Cards - Sales	\$743	\$1,251	\$3,602	\$584	\$405	\$823	\$1,235	\$0	\$0	\$0	\$0	\$0	\$0	\$6,642
Gift Cards - Usage	(\$963)	(\$489)	(\$1,780)	(\$3,065)	(\$1,996)	(\$1,660)	(\$1,549)	\$0	\$0	\$0	\$0	\$0	\$0	(\$11,501)
Season Advance/Trail Fees	\$15,428	\$19,567	\$18,164	\$21,059	\$20,417	\$20,247	\$17,052	\$0	\$0	\$0	\$0	\$0	\$0	\$131,933
Associate Memberships	\$3,476	\$3,397	\$2,844	\$6,241	\$4,345	\$3,713	\$3,950	\$0	\$0	\$0	\$0	\$0	\$0	\$27,966
Driving Range	\$5,109	\$5,514	\$5,973	\$6,235	\$7,476	\$8,814	\$6,122	\$0	\$0	\$0	\$0	\$0	\$0	\$45,242
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$1,225
Merchandise Sales	\$9,560	\$9,648	\$12,429	\$9,043	\$11,368	\$12,811	\$17,677	\$0	\$0	\$0	\$0	\$0	\$0	\$82,536
Restaurant	\$1,889	\$2,185	\$5,199	\$2,184	\$1,977	\$2,868	\$818	\$0	\$0	\$0	\$0	\$0	\$0	\$17,120
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$13,141
Miscellaneous Income	\$969	\$1,103	\$968	\$5,307	\$2,773	\$4,993	\$3,052	\$0	\$0	\$0	\$0	\$0	\$0	\$19,166
<b>Total Revenues</b>	<b>\$134,341</b>	<b>\$156,193</b>	<b>\$158,710</b>	<b>\$182,651</b>	<b>\$202,542</b>	<b>\$227,705</b>	<b>\$189,885</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,252,027</b>

*Golf Course Expenditures:*

Other Contractual Services	\$513	\$1,132	\$764	\$1,225	\$970	\$408	\$772	\$0	\$0	\$0	\$0	\$0	\$0	\$5,784
Telephone/Internet	\$403	\$300	\$519	\$168	\$412	\$943	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$2,848
Postage	\$152	\$257	\$0	\$313	\$21	\$324	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$1,112
Printing & Binding	\$0	\$409	\$0	\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$691
Utilities	\$368	\$397	\$281	\$791	\$477	\$791	\$387	\$0	\$0	\$0	\$0	\$0	\$0	\$3,382
Repairs & Maintenance	\$373	\$375	\$0	\$1,043	\$519	\$723	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$4,001
Advertising	\$4,843	\$3,044	\$4,819	\$3,841	\$2,765	\$2,507	\$3,901	\$0	\$0	\$0	\$0	\$0	\$0	\$25,721
Bank Charges	\$2,073	\$2,748	\$2,948	\$3,162	\$4,032	\$3,494	\$4,008	\$0	\$0	\$0	\$0	\$0	\$0	\$22,466
Office Supplies	\$1,074	\$752	\$612	\$857	\$84	\$212	\$521	\$0	\$0	\$0	\$0	\$0	\$0	\$4,112
Operating Supplies	\$427	\$811	\$406	\$717	\$235	\$144	\$433	\$0	\$0	\$0	\$0	\$0	\$0	\$3,172
Dues Licenses & Subscriptions	\$663	\$13	\$585	\$0	\$4,317	\$380	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$6,274
Drug Testing - All Departments	\$0	\$0	\$92	\$0	\$47	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$186
Training, Education & Employee Relations	\$0	\$468	\$815	\$112	\$20	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,583
Contractual Security	\$169	\$112	\$112	\$112	\$112	\$112	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$843
IT Services	\$340	\$0	\$0	\$2,500	\$0	\$0	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$2,935
<b>Total Golf Course Expenditures</b>	<b>\$11,399</b>	<b>\$10,818</b>	<b>\$11,954</b>	<b>\$15,013</b>	<b>\$14,011</b>	<b>\$10,205</b>	<b>\$11,711</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,110</b>

*Restaurant Expenditures:*

Utilities	\$863	\$814	\$645	\$1,130	\$888	\$1,011	\$509	\$0	\$0	\$0	\$0	\$0	\$0	\$5,860
Pest Control	\$91	\$91	\$91	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$655
Equipment Lease	\$94	\$94	\$94	\$94	\$92	\$94	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$656
<b>Total Restaurant Expenditures</b>	<b>\$1,048</b>	<b>\$999</b>	<b>\$831</b>	<b>\$1,319</b>	<b>\$1,075</b>	<b>\$1,200</b>	<b>\$698</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,170</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	\$17,491	\$16,181	\$18,525	\$18,670	\$14,506	\$19,605	\$19,356	\$0	\$0	\$0	\$0	\$0	\$124,334
Administrative Fee	\$1,320	\$1,338	\$1,625	\$1,482	\$1,290	\$1,534	\$1,507	\$0	\$0	\$0	\$0	\$0	\$10,097
FICA Expense	\$1,338	\$1,238	\$1,918	\$1,428	\$1,110	\$1,500	\$1,481	\$0	\$0	\$0	\$0	\$0	\$10,013
Health Insurance	\$38	\$38	\$38	\$38	\$38	\$54	\$36	\$0	\$0	\$0	\$0	\$0	\$281
Workers Compensation	\$478	\$442	\$696	\$510	\$396	\$536	\$529	\$0	\$0	\$0	\$0	\$0	\$3,587
Unemployment	\$559	\$512	\$500	\$1,188	\$841	\$913	\$825	\$0	\$0	\$0	\$0	\$0	\$5,339
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,575	\$1,666	\$1,678	\$2,197	\$1,768	\$2,471	\$1,662	\$0	\$0	\$0	\$0	\$0	\$13,017
Repairs	\$0	\$525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525
Pest Control	\$91	\$91	\$91	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$655
Supplies	\$2,066	\$749	\$1,847	\$1,386	\$945	\$581	\$1,959	\$0	\$0	\$0	\$0	\$0	\$9,533
Uniforms	\$173	\$0	\$58	\$0	\$72	\$0	\$178	\$0	\$0	\$0	\$0	\$0	\$481
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$26
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$3,786	\$3,965	\$3,920	\$3,559	\$3,750	\$3,972	\$4,023	\$0	\$0	\$0	\$0	\$0	\$26,974
Cart Maintenance	\$215	\$0	\$24	\$707	\$436	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$1,529
Driving Range	\$0	\$0	\$0	\$365	(\$1,080)	\$0	\$732	\$0	\$0	\$0	\$0	\$0	\$17
<b>Total Golf Operation Expenditures</b>	<b>\$29,129</b>	<b>\$26,747</b>	<b>\$30,923</b>	<b>\$31,626</b>	<b>\$24,167</b>	<b>\$31,406</b>	<b>\$32,408</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$206,407</b>

*Merchandise Sales:*

Cost of Goods Sold	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$0	\$0	\$0	\$0	\$0	\$54,820
<b>Total Merchandise Sales</b>	<b>\$7,860</b>	<b>\$5,700</b>	<b>\$8,942</b>	<b>\$8,457</b>	<b>\$7,409</b>	<b>\$9,714</b>	<b>\$6,738</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,820</b>

*Golf Course Maintenance:*

Salaries	\$35,460	\$33,522	\$39,979	\$36,998	\$32,822	\$35,951	\$33,602	\$0	\$0	\$0	\$0	\$0	\$248,334
Administrative Fees	\$869	\$857	\$1,037	\$945	\$854	\$906	\$870	\$0	\$0	\$0	\$0	\$0	\$6,337
FICA Expense	\$2,555	\$2,491	\$2,379	\$2,651	\$2,351	\$2,574	\$2,404	\$0	\$0	\$0	\$0	\$0	\$17,405
Employee Insurance	\$5,490	\$3,508	\$4,709	\$4,397	\$4,469	\$5,275	\$4,085	\$0	\$0	\$0	\$0	\$0	\$31,933
Workers Compensation	\$963	\$915	\$901	\$1,009	\$896	\$980	\$915	\$0	\$0	\$0	\$0	\$0	\$6,579
Unemployment	\$85	\$0	\$0	\$2,390	\$1,353	\$1,360	\$488	\$0	\$0	\$0	\$0	\$0	\$5,676
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$3,500
Fire Alarm System	\$129	\$86	\$97	\$86	\$86	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$656
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$1,946	\$1,516	\$1,960	\$2,550	\$2,086	\$2,840	\$580	\$0	\$0	\$0	\$0	\$0	\$13,477
Repairs	\$5,044	\$3,818	\$3,684	\$4,479	\$3,689	\$3,586	\$4,573	\$0	\$0	\$0	\$0	\$0	\$28,873
Fuel & Oil	\$2,735	\$3,391	\$2,683	\$2,267	\$2,357	\$1,339	\$4,337	\$0	\$0	\$0	\$0	\$0	\$19,108
Pest Control	\$74	\$74	\$74	\$67	\$77	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$520
Irrigation/Drainage	\$1,522	\$1,628	\$1,773	\$3,365	\$3,399	\$2,876	\$3,594	\$0	\$0	\$0	\$0	\$0	\$18,157
Sand and Topsoil	\$5,419	\$2,208	\$934	\$1,204	\$397	\$2,174	\$1,135	\$0	\$0	\$0	\$0	\$0	\$13,472
Flower/Mulch	\$0	\$0	\$142	\$0	\$1,995	\$581	\$1,657	\$0	\$0	\$0	\$0	\$0	\$4,374
Fertilizer	\$7,561	\$13,172	\$7,722	\$6,311	\$8,054	\$8,700	\$14,520	\$0	\$0	\$0	\$0	\$0	\$66,039
Seed/Sod	\$1,579	\$1,579	\$1,579	\$1,579	\$1,579	\$1,579	\$1,579	\$0	\$0	\$0	\$0	\$0	\$11,050
Trash/Removal	\$138	\$0	\$162	\$301	\$138	\$138	\$138	\$0	\$0	\$0	\$0	\$0	\$878
Contingency	\$1,800	\$0	\$562	\$1,510	\$0	\$0	\$650	\$0	\$0	\$0	\$0	\$0	\$4,522
First Aid	\$169	\$0	\$0	\$42	\$0	\$0	\$225	\$0	\$0	\$0	\$0	\$0	\$436
Office Supplies	\$807	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$854
Operating Supplies	\$1,304	\$490	\$676	\$1,116	\$183	\$0	\$241	\$0	\$0	\$0	\$0	\$0	\$4,010
Training	\$0	\$0	\$523	\$0	\$486	\$0	\$241	\$0	\$0	\$0	\$0	\$0	\$1,251
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$84
Soil & Water-Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$735	\$588	\$588	\$733	\$595	\$595	\$761	\$0	\$0	\$0	\$0	\$0	\$4,594
Equipment Rental	\$0	\$0	\$0	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414
Equipment Lease	\$13,469	\$13,469	\$13,469	\$13,469	\$13,981	\$13,488	\$14,802	\$0	\$0	\$0	\$0	\$0	\$96,149
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$90,354</b>	<b>\$83,811</b>	<b>\$86,131</b>	<b>\$88,430</b>	<b>\$82,347</b>	<b>\$85,550</b>	<b>\$92,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$608,682</b>

Vierra East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$350
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$361	\$361	\$0	\$0	\$0	\$0	\$0	\$2,284
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$875
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,830
Insurance	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,461	\$5,390	\$0	\$0	\$0	\$0	\$0	\$37,799
Property/Taxes	\$601	\$601	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$0	\$0	\$0	\$0	\$0	\$7,128
<b>Total Administrative Expenditures</b>	<b>\$11,252</b>	<b>\$11,252</b>	<b>\$11,836</b>	<b>\$11,836</b>	<b>\$11,836</b>	<b>\$11,955</b>	<b>\$11,884</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$81,849</b>
<i>Reserves:</i>													
Renewal & Replacement	\$1,820	\$2,687	\$3,124	\$3,174	\$3,653	\$4,051	\$4,554	\$0	\$0	\$0	\$0	\$0	\$23,063
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$1,820</b>	<b>\$2,687</b>	<b>\$3,124</b>	<b>\$3,174</b>	<b>\$3,653</b>	<b>\$4,051</b>	<b>\$4,554</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,063</b>
<b>Total Revenues</b>	<b>\$134,341</b>	<b>\$156,193</b>	<b>\$158,710</b>	<b>\$182,651</b>	<b>\$202,542</b>	<b>\$227,705</b>	<b>\$189,885</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,252,027</b>
<b>Total Expenditures</b>	<b>\$152,862</b>	<b>\$142,013</b>	<b>\$153,741</b>	<b>\$159,855</b>	<b>\$144,497</b>	<b>\$154,081</b>	<b>\$160,053</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,067,102</b>
<b>Operating Income (Loss)</b>	<b>(\$18,521)</b>	<b>\$14,180</b>	<b>\$4,969</b>	<b>\$22,797</b>	<b>\$58,045</b>	<b>\$73,624</b>	<b>\$29,832</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$184,925</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$39,894	\$0	\$0	\$0	\$0	\$0	\$319,071
Interest Income	\$91	\$94	\$70	\$289	\$72	\$65	\$72	\$0	\$0	\$0	\$0	\$0	\$752
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	\$0	\$0	\$0	\$0	\$0	(\$100,122)
Principal Expense	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	\$0	\$0	\$0	\$0	\$0	(\$230,417)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$599)</b>	<b>(\$596)</b>	<b>(\$620)</b>	<b>(\$402)</b>	<b>(\$618)</b>	<b>(\$625)</b>	<b>(\$7,255)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$107,715)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$19,121)</b>	<b>\$13,584</b>	<b>\$4,349</b>	<b>\$22,395</b>	<b>\$57,427</b>	<b>\$72,999</b>	<b>\$22,578</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$174,210</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	\$9,560	\$9,648	\$12,429	\$9,043	\$11,368	\$12,811	\$17,677	\$0	\$0	\$0	\$0	\$0	\$82,536
<b>Total Revenues</b>	<b>\$9,560</b>	<b>\$9,648</b>	<b>\$12,429</b>	<b>\$9,043</b>	<b>\$11,368</b>	<b>\$12,811</b>	<b>\$17,677</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$82,536</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$0	\$0	\$0	\$0	\$0	\$54,820
<b>Total Expenditures</b>	<b>\$7,860</b>	<b>\$5,700</b>	<b>\$8,942</b>	<b>\$8,457</b>	<b>\$7,409</b>	<b>\$9,714</b>	<b>\$6,738</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,820</b>
<b>Operating Income (Loss)</b>	<b>\$1,700</b>	<b>\$3,948</b>	<b>\$3,487</b>	<b>\$586</b>	<b>\$3,959</b>	<b>\$3,097</b>	<b>\$10,939</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,716</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)
<b>Current Bonds Outstanding</b>	<b>\$8,335,000</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:	\$280,614
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
<b>Current Bonds Outstanding</b>	<b>\$3,700,000</b>



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

Actuals 4/30/18	Actuals 4/31/19	Variance	Year to Date 4/30/18	Year to Date 4/31/19	Variance
--------------------	--------------------	----------	-------------------------	-------------------------	----------

<i>Revenues:</i>						
Greens Fees	\$140,871	\$ 139,476	\$ (1,395)	\$882,938	\$ 916,557	\$ 33,619
Gift Cards - Sales	\$1,592	\$ 1,235	\$ (357)	\$8,558	\$ 8,642	\$ 84
Gift Cards - Usage	(\$1,689)	(\$ 1,549)	\$ 140	(\$13,524)	(\$ 11,501)	\$ 2,023
Season Advance/Trail Fees	\$15,390	\$ 17,052	\$ 1,661	\$118,687	\$ 131,933	\$ 13,246
Associate Memberships	\$2,607	\$ 3,950	\$ 1,343	\$25,675	\$ 27,966	\$ 2,291
Driving Range	\$9,331	\$ 6,122	\$ (3,209)	\$51,740	\$ 45,242	\$ (6,498)
Golf Lessons	\$175	\$ 175	\$ -	\$1,225	\$ 1,225	\$ -
Merchandise Sales	\$11,790	\$ 17,677	\$ 5,887	\$76,773	\$ 82,536	\$ 5,763
Restaurant	\$2,083	\$ 818	\$ (1,265)	\$16,055	\$ 17,120	\$ 1,065
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$13,141	\$ 13,141	\$ -
Miscellaneous Income	\$1,745	\$ 3,052	\$ 1,307	\$12,300	\$ 19,166	\$ 6,866
<b>Total Revenues</b>	<b>\$ 185,772</b>	<b>\$ 189,885</b>	<b>\$ 4,113</b>	<b>\$1,193,567</b>	<b>\$1,252,027</b>	<b>\$ 58,460</b>

<i>Expenditures:</i>						
Golf Course Expenditures	\$ 16,151	\$ 11,711	\$ 4,439	\$ 88,116	\$ 85,110	\$ 3,006
Restaurant	\$ 955	\$ 698	\$ 257	\$ 6,155	\$ 7,170	\$ (1,016)
Golf Operations	\$ 31,236	\$ 32,408	\$ (1,172)	\$ 198,289	\$ 206,407	\$ (8,118)
Merchandise Sales	\$ 8,716	\$ 6,738	\$ 1,979	\$ 52,260	\$ 54,820	\$ (2,561)
Golf Course Maintenance	\$ 88,134	\$ 92,060	\$ (3,925)	\$ 567,199	\$ 608,682	\$ (41,483)
Administrative	\$ 12,970	\$ 11,523	\$ 1,447	\$ 82,296	\$ 81,488	\$ 808
Reserves	\$ 4,612	\$ 4,554	\$ 58	\$ 21,646	\$ 23,063	\$ (1,418)
<b>Total Expenditures</b>	<b>\$ 162,775</b>	<b>\$ 159,692</b>	<b>\$ 3,083</b>	<b>\$1,015,960</b>	<b>\$1,066,741</b>	<b>\$ (50,781)</b>

<b>Operating Income/(Loss)</b>	<b>\$ 22,997</b>	<b>\$ 30,193</b>	<b>\$ 7,196</b>	<b>\$ 177,607</b>	<b>\$ 185,286</b>	<b>\$ 7,679</b>
--------------------------------	------------------	------------------	-----------------	-------------------	-------------------	-----------------

## Viera East Cash Flow Analysis FY 2019

I. Cash Flows:	Actuals												Projections				
	October	November	December	January	February	March	April	May	June	July	August	September	Totals				
<b>Starting Funds</b>																	
Carry Forward	\$ 85,290	\$ 66,768	\$ 80,949	\$ 85,918	\$ 108,714	\$ 166,759	\$ 240,382	\$ 270,215	\$ 273,165	\$ 264,497	\$ 230,968	\$ 209,565					
<b>Revenues</b>																	
Golf Course	\$ 134,341	\$ 156,193	\$ 158,710	\$ 182,651	\$ 202,542	\$ 227,705	\$ 189,885	\$ 153,702	\$ 141,991	\$ 117,049	\$ 128,999	\$ 92,804	\$ 1,886,572				
Course Operations	\$ 132,452	\$ 154,009	\$ 153,510	\$ 180,467	\$ 200,565	\$ 224,837	\$ 189,067	\$ 151,644	\$ 140,301	\$ 115,487	\$ 127,717	\$ 91,384	\$ 1,861,440				
Restaurant	\$ 1,889	\$ 2,185	\$ 5,199	\$ 2,184	\$ 1,977	\$ 2,868	\$ 818	\$ 2,058	\$ 1,690	\$ 1,562	\$ 1,282	\$ 1,420	\$ 25,132				
<b>Total All Cash</b>	\$ 219,630	\$ 222,961	\$ 239,658	\$ 268,569	\$ 311,256	\$ 394,464	\$ 430,267	\$ 423,917	\$ 415,156	\$ 381,546	\$ 359,967	\$ 302,368	\$ 1,886,572				
<b>Expenses</b>																	
Golf Course	\$ 152,862	\$ 142,013	\$ 153,741	\$ 159,855	\$ 144,497	\$ 154,081	\$ 160,053	\$ 150,752	\$ 150,659	\$ 150,578	\$ 150,402	\$ 150,500	\$ 1,819,993				
Course Operations	\$ 151,814	\$ 141,014	\$ 152,910	\$ 158,536	\$ 143,422	\$ 152,881	\$ 159,355	\$ 149,457	\$ 149,596	\$ 149,596	\$ 149,596	\$ 149,607	\$ 1,807,783				
Restaurant	\$ 1,048	\$ 999	\$ 831	\$ 1,319	\$ 1,075	\$ 1,200	\$ 698	\$ 1,294	\$ 1,063	\$ 982	\$ 806	\$ 893	\$ 12,210				
<b>Cash Less Expenses</b>	\$ 66,768	\$ 80,949	\$ 85,918	\$ 108,714	\$ 166,759	\$ 240,382	\$ 270,215	\$ 273,165	\$ 264,497	\$ 230,968	\$ 209,565	\$ 151,868					
													Projected Revenues FY 2019	\$ 1,886,572			
													Projected Expenses FY 2019	\$ 1,819,993			
													Projected Surplus(Deficit) FY	\$ 66,579			

**Viera East  
Community Development District  
Detailed Rounds of Golf Report  
Apr-19**

<u>Rounds of Golf</u>	Monthly		Year to Date	
<b>Paid Rounds</b>				
Rounds of Golf- Associate Member	658	11%	4,237	12%
Rounds of Golf- CDD Resident	968	16%	6,009	17%
Rounds of Golf - Public	2,290	38%	13,810	39%
Rounds of Golf - Golf Now / EZ Links	182	3%	1,706	5%
Rounds of Golf- Tournaments	620	10%	1,259	4%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	-97	-2%	457	-1%
<b>Total Paid Rounds</b>	<b>4,621</b>		<b>26,564</b>	
<b>Member Rounds</b>				
Rounds of Golf - Members	740	12%	4,874	14%
<b>Total Member Rounds</b>	<b>740</b>		<b>4,874</b>	
<b>Comp Rounds</b>				
Rounds of Golf- Staff/Comp	181	3%	958	3%
Rounds of Golf- GolfNow EZ Links - Trade	159	3%	1,713	5%
Rounds of Golf- Other Comp	260	4%	1,280	4%
<b>Total Comp Rounds</b>	<b>600</b>		<b>3,951</b>	
<b>TOTAL ROUNDS OF GOLF</b>	<b>5,961</b>	<b>100%</b>	<b>35,389</b>	<b>100%</b>

PY - PREVIOUS YEAR			
PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
611	3,361	47	876
903	6,270	65	-261
1,658	11,567	632	2,243
723	3,096	-541	-1,390
473	1,085	147	174
0	0	0	0
-54	-321	-43	-136
<b>4,314</b>	<b>25,058</b>	<b>307</b>	<b>1,506</b>
617	4,513	123	361
<b>617</b>	<b>4,513</b>	<b>123</b>	<b>361</b>
193	1,010	-12	-52
228	1,905	-69	-192
136	1,117	124	163
<b>557</b>	<b>4,032</b>	<b>43</b>	<b>-81</b>
<b>5,488</b>	<b>33,603</b>	<b>473</b>	<b>1,786</b>

<u>Revenues</u>	Monthly		Year to Date	
<b>Greens Fee Revenue</b>				
Rounds of Golf- Associate Member	\$22,861	16%	\$159,068	17%
Rounds of Golf- CDD Resident	\$26,531	19%	\$182,402	20%
Rounds of Golf - Public	\$64,936	47%	\$472,767	52%
Rounds of Golf - Golf Now / EZ Links	\$7,240	5%	\$69,801	8%
Rounds of Golf- Tournaments	\$20,275	15%	\$42,229	5%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,454)	-2%	(\$11,973)	-1%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$139,389</b>	<b>100%</b>	<b>\$914,294</b>	<b>100%</b>

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$21,984	\$129,283	\$877	\$29,785
\$26,219	\$193,443	\$312	(\$11,041)
\$56,413	\$411,672	\$8,523	\$61,095
\$20,579	\$115,284	(\$13,339)	(\$45,483)
\$13,280	\$36,169	\$6,995	\$6,060
\$0	\$0	\$0	\$0
(\$1,404)	(\$8,265)	(\$1,050)	(\$3,708)
<b>\$137,071</b>	<b>\$877,586</b>	<b>\$2,318</b>	<b>\$36,708</b>

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date	
<b>Average \$ per round of Golf</b>				
Rounds of Golf- Associate Member	\$34.74		\$37.54	
Rounds of Golf- CDD Resident	\$27.41		\$30.35	
Rounds of Golf - Public	\$28.36		\$34.23	
Rounds of Golf - Golf Now / EZ Links	\$39.78		\$40.92	
Rounds of Golf- Tournaments	\$32.70		\$33.54	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$25.30		\$26.20	
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$30.16</b>		<b>\$34.42</b>	

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$35.98	\$38.47	(\$1.24)	(\$0.92)
\$29.04	\$30.85	(\$1.63)	(\$0.50)
\$34.02	\$35.59	(\$5.67)	(\$1.36)
\$28.46	\$37.24	\$11.32	\$3.68
\$28.08	\$33.34	\$4.63	\$0.21
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$26.00	\$25.75	(\$0.70)	\$0.45
<b>\$31.77</b>	<b>\$35.02</b>	<b>(\$1.61)</b>	<b>(\$0.60)</b>

	Monthly	Year to Date
<b>Membership Revenue</b>	<b>\$17,052</b>	<b>\$131,931</b>
Average \$ per round of Golf	\$23.04	\$27.07

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$15,390	\$118,684	\$1,662	\$13,247
\$24.94	\$26.30	(\$1.90)	\$0.77