



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**December 31, 2019**



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**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 December 31, 2019

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>					
Operating Account	\$1,840,010	\$6,672	---	\$355,492	\$2,202,174
Accounts Receivable	---	---	---	\$1,308	\$1,308
Rent Receivable	---	---	---	\$1,013	\$1,013
Due From Golf Course	\$37,613	---	---	---	\$37,613
Due From General Fund	---	---	\$958,868	\$239,847	\$1,198,715
Due From Capital Reserve	---	---	---	---	\$0
Due from Debt Service	\$12,378	---	---	\$44,743	\$57,121
Due from Other	---	---	---	\$2,678	\$2,678
Inventory - Pro Shop	---	---	---	\$102,756	\$102,756
<u>Investments:</u>					
State Board	---	\$255,753	---	---	\$255,753
Benefit Assessment- Series 2012	---	---	---	\$3,869	\$3,869
Reserve - Series 2012	---	---	---	\$280,237	\$280,237
Bond Service 2006	---	---	\$1,480,034	---	\$1,480,034
Improvements (Net of Depreciation)	---	---	---	\$1,189,988	\$1,189,988
Prepaid Expenses- Operations	\$9,887	---	---	\$161,657	\$171,544
<b>Total Assets</b>	<b>\$1,899,887</b>	<b>\$262,425</b>	<b>\$2,438,902</b>	<b>\$2,383,588</b>	<b>\$6,984,802</b>
<i>Liabilities</i>					
Accounts Payable	\$4,029	---	---	\$71,677	\$75,706
Accrued Expenses	\$11,084	---	---	\$3,694	\$14,778
Deferred Revenue- Season Advance	---	---	---	\$90,851	\$90,851
Deferred Revenue- Special Assessments O&M	---	---	---	\$16,895	\$16,895
Deferred Revenue- Special Assessments Debt	---	---	---	\$342,961	\$342,961
Deposit-Divots Grill	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$12,378	\$37,613	\$49,991
Accrued Interest Payable	---	---	---	\$32,311	\$32,311
Accrued Principal Payable	---	---	---	\$102,500	\$102,500
Sales Tax Payable	---	---	---	\$13,481	\$13,481
Event Deposits	---	---	---	(\$3,576)	(\$3,576)
Due to Golf Course	\$239,847	---	\$44,743	---	\$284,591
Due to Debt Service	\$958,868	---	---	---	\$958,868
Accrued Payroll Payable	\$5,886	---	---	\$13,479	\$19,365
Bonds Payable - Series 2012	---	---	---	\$3,305,000	\$3,305,000
Bond Discount	---	---	---	(\$18,220)	(\$18,220)
Deferred Loss	---	---	---	(\$187,085)	(\$187,085)
<i>Fund Equity</i>					
Net Assets	---	---	---	(\$1,439,995)	(\$1,439,995)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$9,887	---	---	---	\$9,887
Unassigned	\$494,287	---	---	---	\$494,287
Assigned- Capital Reserve Fund	---	\$262,425	---	---	\$262,425
Restricted for Debt Service	---	---	\$2,381,781	---	\$2,381,781
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$1,899,887</b>	<b>\$262,425</b>	<b>\$2,438,902</b>	<b>\$2,383,588</b>	<b>\$6,984,802</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending December 31, 2019

	Adopted Budget	Prorated Budget 12/31/19	Actual 12/31/19	Variance
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Revenues

Maintenance Assessments	\$808,157	\$702,693	\$702,693	\$0
Golf Course Administrative Services	\$56,280	\$14,070	\$14,070	\$0
Interest Income	\$100	\$25	\$0	(\$25)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$716,788</b>	<b>\$716,763</b>	<b>(\$25)</b>

Administrative Expenditures

Supervisors Fees	\$30,496	\$7,624	\$5,196	\$2,428
Engineering Fees	\$5,000	\$1,250	\$480	\$770
Attorney's Fees	\$5,000	\$1,250	\$2,404	(\$1,154)
Dissemination	\$1,000	\$250	\$250	\$0
Trustee Fees	\$5,600	\$1,400	\$1,400	(\$0)
Annual Audit	\$6,500	\$1,625	\$1,625	(\$0)
Collection Agent	\$2,500	\$625	\$625	\$0
Management Fees	\$100,440	\$25,110	\$25,110	\$0
Postage	\$1,500	\$375	\$749	(\$374)
Printing & Binding	\$2,500	\$625	\$646	(\$21)
Insurance- Liability	\$7,293	\$1,823	\$1,699	\$124
Legal Advertising	\$2,500	\$625	\$0	\$625
Other Current Charges	\$1,500	\$375	\$150	\$225
Office Supplies	\$3,000	\$750	\$82	\$668
Dues & Licenses	\$175	\$44	\$44	(\$1)
Information Technology	\$3,400	\$850	\$850	\$0
<b>Total Administrative</b>	<b>\$178,404</b>	<b>\$44,601</b>	<b>\$41,311</b>	<b>\$3,290</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending December 31, 2019

	Adopted Budget	Prorated Budget 12/31/19	Actual 12/31/19	Variance
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Operating Expenditures

Salaries	\$141,817	\$35,454	\$35,917	(\$462)
Administrative Fee	\$1,566	\$392	\$407	(\$16)
FICA Expense	\$10,849	\$2,712	\$2,608	\$105
Employee Insurance	\$8,551	\$2,138	\$4,038	(\$1,900)
Workers Compensation	\$2,780	\$695	\$981	(\$286)
Unemployment	\$853	\$213	\$0	\$213
Other Contractual	\$7,000	\$1,750	\$2,052	(\$302)
Training	\$500	\$125	\$0	\$125
Uniforms	\$500	\$125	\$0	\$125
<b>Total Operating</b>	<b>\$174,416</b>	<b>\$43,604</b>	<b>\$46,002</b>	<b>(\$2,398)</b>

Maintenance Expenditures

Canal Maintenance	\$14,000	\$3,500	\$0	\$3,500
Lake Bank Restoration	\$60,000	\$18,045	\$18,045	\$0
Environmental Services	\$20,000	\$5,000	\$2,940	\$2,060
Water Management System	\$99,000	\$24,750	\$24,205	\$545
Control Burns	\$15,000	\$3,750	\$0	\$3,750
Contingencies	\$5,000	\$1,250	\$0	\$1,250
Fire Line Maintenance	\$5,000	\$1,250	\$0	\$1,250
Basin Repair	\$4,000	\$1,000	\$0	\$1,000
<b>Total Maintenance</b>	<b>\$222,000</b>	<b>\$58,545</b>	<b>\$45,190</b>	<b>\$13,355</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending December 31, 2019

	Adopted Budget	Prorated Budget 12/31/19	Actual 12/31/19	Variance
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Grounds Maintenance Expenditures

Salaries	\$154,278	\$38,570	\$33,612	\$4,957
Administrative Fees	\$3,695	\$924	\$904	\$20
FICA	\$11,802	\$2,951	\$2,502	\$449
Health Insurance	\$16,867	\$4,217	\$3,948	\$269
Workers Compensation	\$3,024	\$756	\$918	(\$162)
Unemployment	\$2,120	\$530	\$66	\$464
Telephone	\$5,000	\$1,250	\$1,495	(\$245)
Utilities	\$5,000	\$1,250	\$1,669	(\$419)
Property Appraiser	\$1,990	\$1,990	\$1,988	\$3
Insurance	\$1,395	\$349	\$378	(\$29)
Repairs	\$12,000	\$3,000	\$9,937	(\$6,937)
Fuel	\$7,500	\$1,875	\$3,843	(\$1,968)
Park Maintenance	\$3,000	\$750	\$0	\$750
Sidewalk Maintenance	\$5,000	\$5,000	\$11,118	(\$6,118)
Chemicals	\$5,000	\$1,250	\$642	\$608
Contingencies	\$5,000	\$1,250	\$0	\$1,250
Refuse	\$8,000	\$2,000	\$960	\$1,040
Office Supplies	\$750	\$188	\$0	\$188
Uniforms	\$3,000	\$750	\$651	\$99
Fire Alarm System	\$4,000	\$1,000	\$512	\$488
Rain Bird Pump System	\$27,576	\$6,894	\$6,895	(\$1)
Maintenance Reserve - Transfer Out	\$3,719	\$930	\$930	(\$0)
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$0	\$0
<b>Total Grounds Maintenance</b>	<b>\$289,716</b>	<b>\$77,671</b>	<b>\$82,968</b>	<b>(\$5,297)</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$224,422</b>	<b>\$215,471</b>	<b>\$8,951</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>	<b>\$501,292</b>		
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$178,881</b>		
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$680,173</b>		

# Viera East

## Community Development District

Capital Reserve Fund  
Statement of Revenues & Expenditures  
For Period Ending December 31, 2019

	Adopted Budget	Prorated Budget 12/31/19	Actual 12/31/19	Variance
<b>Revenues</b>				
Interest Income	\$2,500	\$625	\$1,456	\$831
Reserve Funding - Transfer In (General)	\$3,719	\$930	\$930	\$0
Reserve Funding - Transfer In (Golf)	\$7,940	\$1,985	\$6,846	\$4,861
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$14,159</b>	<b>\$3,540</b>	<b>\$9,232</b>	<b>\$5,693</b>
<b>Expenditures</b>				
Capital Outlay	\$100,000	\$95,953	\$95,953	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$95,953</b>	<b>\$95,953</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$110,841)</b>		<b>(\$86,721)</b>	
<b>Beginning Fund Balance</b>	<b>\$283,792</b>		<b>\$349,146</b>	
<b>Ending Fund Balance</b>	<b>\$172,950</b>		<b>\$262,425</b>	

# Viera East Community Development District

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending December 31, 2019

Check Date	Vendor	Detail	Amount
<b><u>Capital Outlay</u></b>			
<i>FY2020</i>			
11/26/19	Shutts & Bowen LLP	Litigation Services	\$ 53,245.50
11/27/19	Shutts & Bowen LLP	Litigation Services	\$ 35,152.53
11/27/19	Fishkind Litigation Services	Market Stufy For VE	\$ 2,500.00
11/30/19	Regions Bank	Wire Fee	\$ 15.00
12/12/19	Leeland's Tree Service	Landscaping	\$ 5,025.00
12/31/19	Regions Bank	Wire Fee	\$ 15.00
<b>Total</b>			<b><u><u>\$ 95,953.03</u></u></b>



# Viera East

## Community Development District

### Debt Service Fund

#### Statement of Revenues & Expenditures

For Period Ending December 31, 2019

	Adopted Budget	Prorated Budget 12/31/19	Actual 12/31/19	Variance
<b>Revenues</b>				
Special Assessments	\$2,423,170	\$2,106,947	\$2,106,947	\$0
Interest Income	\$1,500	\$375	\$185	(\$190)
<b>Total Revenues</b>	<b>\$2,424,670</b>	<b>\$2,107,322</b>	<b>\$2,107,132</b>	<b>(\$190)</b>
<b>Expenditures</b>				
<u>Series 2006</u>				
Interest-11/1	\$184,719	\$184,719	\$184,719	\$0
Interest-5/1	\$184,719	\$0	\$0	\$0
Principal-5/1	\$2,020,000	\$0	\$0	\$0
Other Debt Service Costs	\$46,873	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$2,436,311</b>	<b>\$184,719</b>	<b>\$184,719</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$11,641)</b>		<b>\$1,922,413</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$459,368</b>	
<b>Ending Fund Balance</b>	<b>\$455,326</b>		<b>\$2,381,781</b>	

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending December 31, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,185	2,707	(522)	7,596	7,378	218
Member Rounds	10,000	566	768	(202)	1,787	2,093	(306)
Comp Rounds	3,000	187	230	(43)	638	628	10
EZ Links	3,000	191	230	(39)	593	561	32
GolfNow	2,000	147	154	(7)	417	419	(2)
Total Memberships	60	16	-	16	27	60	(33)
<i>Revenue per Round</i>							
Revenue per Round	\$41	\$39	\$47	(\$8)	\$36	\$47	(\$11)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,460,610	\$85,489	\$126,343	(\$40,854)	\$272,389	\$346,165	(\$73,775)
Gift Cards - Sales	\$25,000	\$1,732	\$2,163	(\$430)	\$2,910	\$5,925	(\$3,015)
Gift Cards - Usage	(\$25,000)	(\$1,119)	(\$2,163)	\$1,044	(\$2,756)	(\$5,925)	\$3,169
Season Advance/Trail Fees	\$210,000	\$18,608	\$18,165	\$443	\$50,707	\$49,770	\$937
Associate Memberships	\$42,000	\$3,634	\$3,633	\$1	\$9,796	\$9,954	(\$158)
Driving Range	\$80,000	\$5,035	\$6,920	(\$1,885)	\$13,573	\$18,960	(\$5,387)
Golf Lessons	\$2,100	\$175	\$182	(\$7)	\$525	\$498	\$27
Merchandise Sales	\$115,000	\$10,744	\$9,948	\$797	\$25,877	\$27,255	(\$1,378)
Restaurant	\$20,000	\$2,617	\$1,730	\$887	\$5,872	\$4,740	\$1,132
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$5,632	\$5,629	\$2
Miscellaneous Income	\$15,000	\$1,331	\$1,250	\$82	\$4,616	\$3,749	\$867
<b>Total Revenues</b>	<b>\$1,967,237</b>	<b>\$130,124</b>	<b>\$170,046</b>	<b>(\$39,921)</b>	<b>\$389,141</b>	<b>\$466,719</b>	<b>(\$77,579)</b>

*Golf Course Expenditures*

Other Contractual Services	\$15,000	\$812	\$1,250	\$437	\$4,140	\$3,749	(\$391)
Telephone/Internet	\$5,500	\$393	\$458	\$65	\$1,075	\$1,374	\$299
Postage	\$1,560	\$47	\$125	\$78	\$6,201	\$375	(\$5,826)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$250	\$250
Utilities	\$5,000	\$474	\$417	(\$58)	\$1,438	\$1,250	(\$189)
Repairs & Maintenance	\$7,000	\$523	\$583	\$60	\$660	\$1,749	\$1,090
Advertising	\$45,000	\$4,503	\$3,749	(\$754)	\$10,051	\$11,246	\$1,195
Bank Charges	\$30,500	\$3,021	\$2,541	(\$480)	\$6,991	\$7,622	\$631
Office Supplies	\$4,000	\$314	\$333	\$20	\$793	\$1,000	\$207
Operating Supplies	\$5,000	\$177	\$417	\$240	\$550	\$1,250	\$700
Dues, Licenses & Subscriptions	\$8,000	\$150	\$666	\$516	\$300	\$1,999	\$1,699
Drug Testing - All Departments	\$200	\$0	\$17	\$17	\$142	\$50	(\$92)
Training, Education & Employee Relations	\$3,000	\$2,268	\$250	(\$2,018)	\$2,453	\$750	(\$1,703)
Contractual Security	\$3,000	\$0	\$250	\$250	\$246	\$750	\$504
IT Services	\$3,000	\$0	\$250	\$250	\$0	\$750	\$750
<b>Total Golf Course Expenditures</b>	<b>\$136,700</b>	<b>\$12,681</b>	<b>\$11,387</b>	<b>(\$1,294)</b>	<b>\$35,039</b>	<b>\$34,161</b>	<b>(\$877)</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending December 31, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$10,500	\$701	\$806	\$105	\$2,236	\$2,198	(\$38)
Pest Control	\$1,200	\$95	\$92	(\$3)	\$285	\$251	(\$34)
Equipment Lease	\$1,100	\$98	\$84	(\$13)	\$293	\$230	(\$63)
<b>Total Restaurant Expenditures</b>	<b>\$12,800</b>	<b>\$894</b>	<b>\$983</b>	<b>\$89</b>	<b>\$2,815</b>	<b>\$2,679</b>	<b>(\$135)</b>

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$237,500	\$13,890	\$19,791	\$5,901	\$51,274	\$59,373	\$8,099
Administrative Fee	\$17,793	\$1,490	\$1,483	(\$8)	\$5,128	\$4,448	(\$680)
FICA Expense	\$18,781	\$1,063	\$1,565	\$502	\$3,910	\$4,695	\$785
Health Insurance	\$707	\$54	\$59	\$5	\$153	\$177	\$24
Workers Compensation	\$4,812	\$380	\$401	\$21	\$1,440	\$1,203	(\$237)
Unemployment	\$12,786	\$409	\$1,065	\$657	\$1,732	\$3,196	\$1,464
Golf Printing	\$2,200	\$402	\$183	(\$219)	\$804	\$550	(\$254)
Utilities	\$22,500	\$1,697	\$1,875	\$178	\$4,982	\$5,625	\$643
Repairs	\$250	\$0	\$21	\$21	\$0	\$63	\$63
Pest Control	\$1,200	\$95	\$100	\$5	\$285	\$300	\$15
Supplies	\$8,000	\$1,163	\$667	(\$496)	\$2,595	\$2,000	(\$595)
Uniforms	\$1,500	\$1,778	\$125	(\$1,653)	\$1,778	\$375	(\$1,403)
Training, Education & Employee Relations	\$2,000	\$260	\$167	(\$93)	\$260	\$500	\$240
Fuel	\$500	\$0	\$42	\$42	\$0	\$125	\$125
Cart Lease	\$90,753	\$3,723	\$7,563	\$3,840	\$11,721	\$22,688	\$10,968
Cart Maintenance	\$4,000	(\$546)	\$333	\$879	\$1,683	\$1,000	(\$683)
Driving Range	\$10,000	\$0	\$833	\$833	\$0	\$2,500	\$2,500
<b>Total Golf Operation Expenditures</b>	<b>\$435,282</b>	<b>\$25,857</b>	<b>\$36,273</b>	<b>\$10,416</b>	<b>\$87,746</b>	<b>\$108,818</b>	<b>\$21,072</b>

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$8,527	\$6,417	(\$2,110)	\$15,562	\$19,250	\$3,688
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$8,527</b>	<b>\$6,417</b>	<b>(\$2,110)</b>	<b>\$15,562</b>	<b>\$19,250</b>	<b>\$3,688</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending December 31, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$470,000	\$32,514	\$39,167	\$6,653	\$106,012	\$117,500	\$11,488
Administrative Fees	\$11,867	\$815	\$989	\$173	\$2,713	\$2,967	\$254
FICA Expense	\$36,060	\$2,392	\$3,005	\$613	\$7,902	\$9,015	\$1,113
Employee Insurance	\$58,245	\$3,720	\$4,854	\$1,134	\$10,904	\$14,561	\$3,658
Workers Compensation	\$11,316	\$889	\$943	\$54	\$2,890	\$2,829	(\$61)
Unemployment	\$7,857	\$147	\$655	\$508	\$453	\$1,964	\$1,511
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$105	\$105
Consulting Fees	\$6,000	\$500	\$500	\$0	\$1,500	\$1,500	\$0
Fire Alarm System	\$4,000	\$216	\$333	\$118	\$557	\$1,000	\$443
Telephone/Internet	\$500	\$0	\$42	\$42	\$0	\$125	\$125
Utilities/Water	\$26,200	\$2,043	\$2,183	\$140	\$6,572	\$6,550	(\$22)
Repairs	\$48,000	\$1,827	\$4,000	\$2,173	\$8,444	\$12,000	\$3,556
Fuel & Oil	\$40,000	\$3,036	\$3,333	\$297	\$7,802	\$10,000	\$2,198
Pest Control	\$1,000	\$77	\$83	\$6	\$481	\$250	(\$231)
Irrigation/Drainage	\$30,000	\$1,328	\$2,500	\$1,172	\$3,589	\$7,500	\$3,911
Sand and Topsoil	\$26,500	\$84	\$2,208	\$2,124	\$437	\$6,625	\$6,188
Flower/Mulch	\$7,000	\$2,295	\$583	(\$1,711)	\$3,067	\$1,750	(\$1,317)
Fertilizer	\$139,000	\$13,131	\$11,583	(\$1,548)	\$15,709	\$34,750	\$19,041
Seed/Sod	\$16,500	\$1,244	\$1,375	\$131	\$1,593	\$4,125	\$2,532
Trash Removal	\$2,000	\$0	\$167	\$167	\$422	\$500	\$78
Contingency	\$6,000	\$536	\$500	(\$36)	\$536	\$1,500	\$964
First Aid	\$600	\$0	\$50	\$50	\$199	\$150	(\$49)
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$250	\$250
Operating Supplies	\$17,500	\$0	\$1,458	\$1,458	\$312	\$4,375	\$4,063
Training	\$500	\$223	\$42	(\$182)	\$223	\$125	(\$98)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$0	\$375	\$375
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$250	\$250
Uniforms	\$8,500	\$1,048	\$708	(\$339)	\$2,367	\$2,125	(\$242)
Equipment Rental	\$2,500	\$0	\$208	\$208	\$0	\$625	\$625
Equipment Lease	\$163,000	\$20,202	\$13,583	(\$6,618)	\$47,492	\$40,750	(\$6,742)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$125	\$125
<b>Total Golf Course Maintenance</b>	<b>\$1,145,065</b>	<b>\$88,266</b>	<b>\$95,422</b>	<b>\$7,156</b>	<b>\$232,177</b>	<b>\$286,266</b>	<b>\$54,089</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending December 31, 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	\$304	\$375	\$71
Arbitrage	\$600	\$50	\$50	\$0	\$150	\$150	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$250	\$250	\$0
Trustee Fees	\$4,100	\$342	\$342	(\$0)	\$1,025	\$1,025	(\$0)
Annual Audit	\$1,500	\$125	\$125	\$0	\$375	\$375	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$14,070	\$14,070	\$0
Insurance	\$70,000	\$6,360	\$5,833	(\$526)	\$17,361	\$17,500	\$139
Property Taxes	\$10,000	\$1,964	\$833	(\$1,131)	\$2,535	\$2,500	(\$35)
<b>Total Administrative Expenditures</b>	<b>\$144,980</b>	<b>\$13,614</b>	<b>\$12,082</b>	<b>(\$1,532)</b>	<b>\$36,070</b>	<b>\$36,245</b>	<b>\$175</b>
Renewal & Replacement	\$7,940	\$2,924	\$662	(\$2,262)	\$6,846	\$1,985	(\$4,861)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$7,940</b>	<b>\$2,924</b>	<b>\$662</b>	<b>(\$2,262)</b>	<b>\$6,846</b>	<b>\$1,985</b>	<b>(\$4,861)</b>
<b>Total Revenues</b>	<b>\$1,967,237</b>	<b>\$130,124</b>	<b>\$170,046</b>	<b>(\$39,921)</b>	<b>\$389,141</b>	<b>\$466,719</b>	<b>(\$77,579)</b>
<b>Total Expenditures</b>	<b>\$1,959,767</b>	<b>\$152,763</b>	<b>\$163,225</b>	<b>\$10,462</b>	<b>\$416,256</b>	<b>\$489,404</b>	<b>\$73,149</b>
<b>Operating Income (Loss)</b>	<b>\$7,470</b>	<b>(\$22,638)</b>	<b>\$6,821</b>	<b>(\$29,460)</b>	<b>(\$27,115)</b>	<b>(\$22,685)</b>	<b>(\$4,430)</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$139,589	\$139,589	\$0
Interest Income	\$1,000	\$35	\$83	(\$48)	\$123	\$250	(\$127)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$156,825)	(\$13,069)	(\$13,069)	\$0	(\$39,206)	(\$39,206)	\$0
Principal Expense	(\$410,000)	(\$34,167)	(\$34,167)	(\$0)	(\$102,500)	(\$102,500)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$7,470)</b>	<b>(\$671)</b>	<b>(\$623)</b>	<b>(\$48)</b>	<b>(\$1,995)</b>	<b>(\$1,868)</b>	<b>(\$127)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>(\$23,309)</b>	<b>\$6,199</b>	<b>(\$29,508)</b>	<b>(\$29,109)</b>	<b>(\$24,552)</b>	<b>(\$4,557)</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	-----	-----	-----	<b>(\$1,410,886)</b>	-----	-----
<b>Ending Net Assets</b>	<b>\$0</b>	-----	-----	-----	<b>(\$1,439,995)</b>	-----	-----

Vierra East General Fund  
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$0	\$382,898	\$319,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$702,693
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,070
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$4,690</b>	<b>\$387,588</b>	<b>\$324,484</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>\$716,763</b>

*Administrative Expenditures*

Supervisors Fees	\$3,588	\$920	\$688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,196
Engineering Fees	\$0	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$480
Attorney's Fees	\$2,404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,404
Dissemination	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Trustee Fees	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400
Annual Audit	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,625
Collection Agent	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Management Fees	\$8,370	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,110
Postage	\$265	\$96	\$389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$749
Printing & Binding	\$82	\$221	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$646
Insurance- Liability	\$566	\$566	\$566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,699
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$25	\$79	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Office Supplies	\$21	\$21	\$41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
Dues & Licenses	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
Information Technology	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$850
<b>Total Administrative</b>	<b>\$16,919</b>	<b>\$12,352</b>	<b>\$12,041</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>\$41,311</b>

*Operating Expenditures*

Salaries	\$12,066	\$12,980	\$10,870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,917
Administration Fee	\$137	\$146	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407
FICA Expense	\$903	\$985	\$719	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,608
Health Insurance	\$424	\$872	\$2,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,038
Workers Compensation	\$330	\$354	\$297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$981
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$667	\$718	\$667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,052
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>\$14,527</b>	<b>\$16,055</b>	<b>\$15,420</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>\$46,002</b>

Vierra 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	\$18,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,045
Environmental Services	\$2,620	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,940
Water Management System	\$8,059	\$8,087	\$8,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,205
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$10,679</b>	<b>\$26,452</b>	<b>\$8,059</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>\$45,190</b>

*Grounds Maintenance Expenditures*

Salaries	\$11,474	\$12,005	\$10,134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,612
Administrative Fees	\$305	\$324	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$904
FICA	\$852	\$901	\$749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,502
Health Insurance	\$1,100	\$1,385	\$1,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,948
Workers Compensation	\$314	\$328	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$918
Unemployment	\$22	\$24	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66
Telephone	\$432	\$535	\$529	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,495
Utilities	\$628	\$516	\$525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,669
Property Appraiser	\$0	\$1,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,988
Insurance-Property	\$126	\$126	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$378
Repairs	\$4,835	\$3,733	\$1,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,937
Fuel	\$1,159	\$1,189	\$1,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,843
Park Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalk Repair	\$0	\$11,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,118
Chemicals	\$435	\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$642
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refuse	\$240	\$0	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$960
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$232	\$186	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$651
Fire Alarm System	\$171	\$171	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$512
Rain Bird Pump System	\$2,298	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,895
Maintenance Reserve-Transfer Out	\$310	\$310	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$930
Maintenance Reserve-Transfer Out (PY Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Grounds Maintenance</b>	<b>\$24,933</b>	<b>\$37,343</b>	<b>\$20,693</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>\$82,968</b>

**Total Expenditures**

	\$67,057	\$92,201	\$56,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215,471
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**Excess Revenue/(Expenditures)**

	(\$62,367)	\$295,387	\$268,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$501,292
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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	2,598	2,813	2,185	0	0	0	0	0	0	0	0	0	7,596
Member Rounds	574	647	566	0	0	0	0	0	0	0	0	0	1,787
Comp Rounds	192	259	187	0	0	0	0	0	0	0	0	0	638
EZ Links	157	245	191	0	0	0	0	0	0	0	0	0	593
GoldNow	105	165	147	0	0	0	0	0	0	0	0	0	417
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$38	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108

*Revenues:*

Greens Fees	\$79,719	\$107,182	\$85,489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$272,389
Gift Cards - Sales	\$294	\$884	\$1,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,910
Gift Cards - Usage	(\$1,799)	(\$1,458)	(\$1,119)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,756)
Season Advance/Trail Fees	\$15,718	\$16,380	\$18,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,707
Associate Memberships	\$2,765	\$3,397	\$3,634	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,796
Driving Range	\$3,577	\$4,961	\$5,035	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,573
Golf Lessons	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525
Merchandise Sales	\$6,479	\$8,654	\$10,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,877
Restaurant	\$1,237	\$2,018	\$2,617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,872
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,632
Miscellaneous Income	\$1,201	\$2,083	\$1,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,616
<b>Total Revenues</b>	<b>\$112,863</b>	<b>\$146,154</b>	<b>\$130,124</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>\$399,141</b>

*Golf Course Expenditures:*

Other Contractual Services	\$2,147	\$1,180	\$812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,140
Telephone/Internet	\$393	\$289	\$393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,075
Postage	\$3,074	\$3,080	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,201
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$481	\$483	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,438
Repairs & Maintenance	\$117	\$20	\$523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$660
Advertising	\$1,989	\$3,559	\$4,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,051
Bank Charges	\$1,669	\$2,301	\$3,021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,991
Office Supplies	\$221	\$258	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$793
Operating Supplies	\$224	\$149	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$550
Dues, Licenses & Subscriptions	\$150	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Drug Testing - All Departments	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Training, Education & Employee Relations	\$20	\$165	\$2,268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,453
Contractual Security	\$0	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$246
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Expenditures</b>	<b>\$10,628</b>	<b>\$11,730</b>	<b>\$12,681</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>\$35,039</b>

*Restaurant Expenditures:*

Utilities	\$775	\$760	\$701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,236
Pest Control	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
Equipment Lease	\$98	\$98	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$293
<b>Total Restaurant Expenditures</b>	<b>\$968</b>	<b>\$953</b>	<b>\$894</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>\$2,815</b>



Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Golf Operations:</b>													
Salaries	\$17,027	\$20,356	\$13,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,274
Administrative Fee	\$1,720	\$1,918	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,128
PIC/Expense	\$1,290	\$1,557	\$1,063	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,910
Health Insurance	\$46	\$54	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$153
Workers Compensation	\$504	\$556	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,440
Unemployment	\$649	\$675	\$409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,732
Golf Printing	\$0	\$402	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$804
Utilities	\$1,640	\$1,645	\$1,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,982
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285
Supplies	\$681	\$751	\$1,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,595
Uniforms	\$0	\$0	\$1,778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,778
Training, Education & Employee Relations	\$0	\$0	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$4,020	\$3,978	\$3,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,721
Cart Maintenance	\$1,709	\$521	(\$546)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,683
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Operation Expenditures</b>	<b>\$29,381</b>	<b>\$32,508</b>	<b>\$25,857</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>\$87,746</b>

**Merchandise Sales:**

Cost of Goods Sold

**Total Merchandise Sales**

Cost of Goods Sold	\$806	\$6,230	\$8,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,562
<b>Total Merchandise Sales</b>	<b>\$806</b>	<b>\$6,230</b>	<b>\$8,527</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>\$15,562</b>

**Golf Course Maintenance:**

Salaries	\$34,970	\$36,528	\$32,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106,012
Administrative Fees	\$940	\$958	\$815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,713
PIC/Expense	\$2,599	\$2,910	\$2,392	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,902
Employee Insurance	\$2,209	\$4,974	\$3,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,904
Workers Compensation	\$953	\$1,048	\$889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,890
Unemployment	\$129	\$178	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$453
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
Fire Alarm System	\$171	\$171	\$216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,440	\$2,089	\$2,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,572
Repairs	\$2,721	\$3,896	\$1,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,444
Fuel & Oil	\$2,353	\$2,413	\$3,036	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,802
Pest Control	\$327	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$481
Irrigation/Drainage	\$1,120	\$1,140	\$1,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,589
Sand and Topsoil	\$0	\$353	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437
Flower/Mulch	\$678	\$95	\$2,295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,067
Fertilizer	\$0	\$4,186	\$13,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,709
Seed/Sod	\$282	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$422
Trash Removal	\$199	\$0	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$219	\$93	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$312
Training	\$0	\$0	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$771	\$548	\$1,048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,367
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$13,645	\$13,645	\$20,202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,492
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$65,619</b>	<b>\$78,292</b>	<b>\$88,266</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>\$232,177</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Administrative Expenditures:</b>													
Legal Fees	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Dissemination	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Trustee Fees	\$342	\$342	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,025
Annual Audit	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,070
Insurance	\$5,501	\$5,501	\$6,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,361
Property Taxes	\$0	\$571	\$1,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,535
<b>Total Administrative Expenditures</b>	<b>\$11,095</b>	<b>\$11,362</b>	<b>\$13,614</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>\$36,070</b>
<b>Reserves:</b>													
Renewal & Replacement	\$1,667	\$2,256	\$2,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,846
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$1,667</b>	<b>\$2,256</b>	<b>\$2,924</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>\$6,846</b>
<b>Total Revenues</b>	<b>\$112,863</b>	<b>\$146,154</b>	<b>\$130,124</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>\$399,141</b>
<b>Total Expenditures</b>	<b>\$120,163</b>	<b>\$143,329</b>	<b>\$152,763</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>\$416,256</b>
<b>Operating Income (Loss)</b>	<b>(\$7,301)</b>	<b>\$2,824</b>	<b>(\$22,638)</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>(\$27,115)</b>
<b>Non Operating Revenues/Expenditures:</b>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139,589
Interest Income	\$42	\$46	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$123
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$13,069)	(\$13,069)	(\$13,069)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$39,206)
Principal Expense	(\$34,167)	(\$34,167)	(\$34,167)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$102,500)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$664)</b>	<b>(\$660)</b>	<b>(\$671)</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>(\$1,995)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$7,965)</b>	<b>\$2,164</b>	<b>(\$23,309)</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>(\$29,109)</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	\$6,479	\$8,654	\$10,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,877
<b>Total Revenues</b>	<b>\$6,479</b>	<b>\$8,654</b>	<b>\$10,744</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>\$25,877</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$806	\$6,230	\$8,527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,562
<b>Total Expenditures</b>	<b>\$806</b>	<b>\$6,230</b>	<b>\$8,527</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>\$15,562</b>
<b>Operating Income (Loss)</b>	<b>\$5,673</b>	<b>\$2,424</b>	<b>\$2,217</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>\$10,314</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)
<b>Current Bonds Outstanding</b>	<b>\$6,425,000</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:	\$280,237
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)
<b>Current Bonds Outstanding</b>	<b>\$3,305,000</b>



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

	Actuals 12/31/18	Actuals 12/31/19	Variance	Year to Date 12/31/18	Year to Date 12/31/19	Variance
<i>Revenues:</i>						
Greens Fees	\$109,258	\$ 85,489	\$ (23,769)	\$317,300	\$ 272,389	\$ (44,911)
Gift Cards - Sales	\$3,602	\$ 1,732	\$ (1,870)	\$5,596	\$ 2,910	\$ (2,686)
Gift Cards - Usage	(\$1,780)	\$ (1,119)	\$ 661	(\$3,231)	\$ (2,756)	\$ 476
Season Advance/Trail Fees	\$18,164	\$ 18,608	\$ 445	\$53,159	\$ 50,707	\$ (2,452)
Associate Memberships	\$2,844	\$ 3,634	\$ 790	\$9,717	\$ 9,796	\$ 79
Driving Range	\$5,973	\$ 5,035	\$ (937)	\$16,596	\$ 13,573	\$ (3,023)
Golf Lessons	\$175	\$ 175	\$ -	\$525	\$ 525	\$ -
Merchandise Sales	\$12,429	\$ 10,744	\$ (1,685)	\$31,637	\$ 25,877	\$ (5,761)
Restaurant	\$5,199	\$ 2,617	\$ (2,582)	\$9,273	\$ 5,872	\$ (3,400)
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$5,632	\$ 5,632	\$ -
Miscellaneous Income	\$968	\$ 1,331	\$ 363	\$3,041	\$ 4,616	\$ 1,575
<b>Total Revenues</b>	<b>\$ 158,710</b>	<b>\$ 130,124</b>	<b>\$ (28,585)</b>	<b>\$ 449,244</b>	<b>\$ 389,141</b>	<b>\$ (60,103)</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 11,954	\$ 12,681	\$ (727)	\$ 34,170	\$ 35,039	\$ (869)
Restaurant	\$ 739	\$ 894	\$ (155)	\$ 2,604	\$ 2,815	\$ (211)
Golf Operations	\$ 30,832	\$ 25,857	\$ 4,975	\$ 86,525	\$ 87,746	\$ (1,221)
Merchandise Sales	\$ 8,942	\$ 8,527	\$ 416	\$ 22,502	\$ 15,562	\$ 6,939
Golf Course Maintenance	\$ 83,550	\$ 88,266	\$ (4,716)	\$ 254,882	\$ 232,177	\$ 22,704
Administrative	\$ 17,454	\$ 13,614	\$ 3,840	\$ 39,958	\$ 36,070	\$ 3,888
Reserves	\$ 3,124	\$ 2,924	\$ 200	\$ 7,631	\$ 6,846	\$ 785
Total Expenditures	\$ 156,596	\$ 152,763	\$ 3,833	\$ 448,271	\$ 416,256	\$ 32,016
<b>Operating Income/(Loss)</b>	<b>\$ 2,114</b>	<b>\$ (22,638)</b>	<b>\$ (24,752)</b>	<b>\$ 972</b>	<b>\$ (27,115)</b>	<b>\$ (28,087)</b>

## Viera East Cash Flow Analysis FY 2020

<b>I. Cash Flows:</b>	<b>Actuals</b>			<b>Projections</b>											
	October	November	December	January	February	March	April	May	June	July	August	September	Totals		
														Totals	
<b>Starting Funds</b>															
Carry Forward	\$ 70,203	\$ 62,902	\$ 65,726	\$ 32,753	\$ 20,759	\$ 46,244	\$ 104,958	\$ 195,742	\$ 234,171	\$ 237,177	\$ 227,681	\$ 191,139			
<b>Revenues</b>															
Golf Course	\$ 112,863	\$ 146,154	\$ 130,124	\$ 151,231	\$ 188,958	\$ 222,407	\$ 254,689	\$ 201,988	\$ 166,205	\$ 153,759	\$ 126,533	\$ 139,952	\$ 1,994,863		
Course Operations	\$ 111,625	\$ 144,136	\$ 127,508	\$ 149,695	\$ 187,034	\$ 220,739	\$ 252,089	\$ 199,930	\$ 164,515	\$ 152,197	\$ 125,251	\$ 138,532	\$ 1,972,651		
Restaurant	\$ 1,237	\$ 2,018	\$ 2,617	\$ 1,536	\$ 1,924	\$ 2,268	\$ 2,600	\$ 2,058	\$ 1,690	\$ 1,562	\$ 1,282	\$ 1,420	\$ 22,212		
<b>Total All Cash</b>	<b>\$ 183,065</b>	<b>\$ 209,055</b>	<b>\$ 195,851</b>	<b>\$ 183,983</b>	<b>\$ 209,717</b>	<b>\$ 268,651</b>	<b>\$ 359,647</b>	<b>\$ 397,729</b>	<b>\$ 400,376</b>	<b>\$ 390,937</b>	<b>\$ 354,215</b>	<b>\$ 331,090</b>	<b>\$ 1,994,863</b>		
<b>Expenses</b>															
Golf Course	\$ 120,163	\$ 143,329	\$ 163,098	\$ 163,225	\$ 163,473	\$ 163,693	\$ 163,906	\$ 163,559	\$ 163,198	\$ 163,255	\$ 163,076	\$ 163,164	\$ 1,897,140		
Course Operations	\$ 119,195	\$ 142,377	\$ 162,242	\$ 162,242	\$ 162,242	\$ 162,242	\$ 162,242	\$ 162,242	\$ 162,117	\$ 162,255	\$ 162,255	\$ 162,255	\$ 1,883,906		
Restaurant	\$ 988	\$ 953	\$ 856	\$ 983	\$ 1,231	\$ 1,452	\$ 1,664	\$ 1,317	\$ 1,082	\$ 1,000	\$ 820	\$ 909	\$ 13,234		
<b>Cash Less Expenses</b>	<b>\$ 62,902</b>	<b>\$ 65,726</b>	<b>\$ 32,753</b>	<b>\$ 20,759</b>	<b>\$ 46,244</b>	<b>\$ 104,958</b>	<b>\$ 195,742</b>	<b>\$ 234,171</b>	<b>\$ 237,177</b>	<b>\$ 227,681</b>	<b>\$ 191,139</b>	<b>\$ 167,926</b>			
													<b>\$ 1,994,863</b>		
													<b>\$ 1,897,140</b>		
													<b>\$ 97,723</b>		

Projected Revenues FY 2020

Projected Expenses FY 2020

Projected Surplus/Deficit FY 2020

\$ 1,994,863

\$ 1,897,140

\$ 97,723

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

<u>Rounds of Golf</u>	Monthly		Year to Date	
<b><u>Paid Rounds</u></b>				
Rounds of Golf- Associate Member	375	12%	1,360	20%
Rounds of Golf- CDD Resident	599	19%	2,131	32%
Rounds of Golf - Public	1,215	38%	4,254	63%
Rounds of Golf - Golf Now / EZ Links	135	4%	386	6%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(112)	-4%	(3,779)	-56%
<b>Total Paid Rounds</b>	<b>2,212</b>		<b>4,352</b>	
<b><u>Member Rounds</u></b>				
Rounds of Golf - Members	557	18%	1,749	26%
<b>Total Member Rounds</b>	<b>557</b>		<b>1,749</b>	
<b><u>Comp Rounds</u></b>				
Rounds of Golf- Staff/Comp	102	3%	391	6%
Rounds of Golf- Other Comp	97	3%	268	4%
<b>Total Comp Rounds</b>	<b>199</b>		<b>659</b>	
Rounds of Golf- GolfNow EZ Links	203			
<b>TOTAL ROUNDS OF GOLF</b>	<b>3,171</b>	<b>94%</b>	<b>6,760</b>	<b>100%</b>

PY - PREVIOUS YEAR			
PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
577	1,712	(202)	(352)
725	2,298	(126)	(167)
1,391	4,588	(176)	(334)
357	895	(222)	(509)
70	323	(70)	(323)
0	0	0	0
(45)	(172)	(67)	(3,607)
<b>3,075</b>	<b>9,644</b>	<b>(863)</b>	<b>(5,292)</b>
615	1,853	(58)	(104)
<b>615</b>	<b>1,853</b>	<b>(58)</b>	<b>(104)</b>
140	390	(38)	1
194	484	(97)	(216)
<b>334</b>	<b>874</b>	<b>(135)</b>	<b>(215)</b>
266	786	(63)	(786)
<b>4,227</b>	<b>12,371</b>	<b>(1,056)</b>	<b>(5,611)</b>

<u>Revenues</u>	Monthly		Year to Date	
<b><u>Greens Fee Revenue</u></b>				
Rounds of Golf- Associate Member	\$15,140	19%	\$53,037	20%
Rounds of Golf- CDD Resident	\$20,056	26%	\$70,411	26%
Rounds of Golf - Public	\$41,414	53%	\$135,130	51%
Rounds of Golf - Golf Now / EZ Links	\$5,773	7%	\$15,772	6%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$3,779)	-5%	(\$7,126)	-3%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$78,604</b>	<b>100%</b>	<b>\$267,224</b>	<b>100%</b>

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$20,896	\$59,607	(\$5,756)	(\$6,570)
\$21,358	\$65,100	(\$1,302)	\$5,311
\$50,688	\$149,499	(\$9,274)	(\$14,369)
\$14,327	\$34,560	(\$8,554)	(\$18,788)
\$1,274	\$10,087	(\$1,274)	(\$10,087)
\$0	\$0	\$0	\$0
(\$1,282)	(\$3,862)	(\$2,497)	(\$3,264)
<b>\$107,261</b>	<b>\$314,991</b>	<b>(\$28,657)</b>	<b>(\$47,767)</b>

<u>Average \$ per Round of Golf</u>	Monthly	Year to Date
<b><u>Average \$ per round of Golf</u></b>		
Rounds of Golf- Associate Member	\$40.37	\$39.00
Rounds of Golf- CDD Resident	\$33.48	\$33.04
Rounds of Golf - Public	\$34.09	\$31.77
Rounds of Golf - Golf Now / EZ Links	\$42.76	\$40.86
Rounds of Golf- Tournaments	#DIV/0!	#DIV/0!
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$33.74	\$1.89
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$35.54</b>	<b>\$61.40</b>

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$36.21	\$34.82	\$4.16	\$4.18
\$29.46	\$28.33	\$4.02	\$4.71
\$36.44	\$32.58	(\$2.35)	(\$0.82)
\$40.13	\$38.61	\$2.63	\$2.25
\$18.20	\$31.23	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$28.49	\$22.45	\$5.25	(\$20.57)
<b>\$34.88</b>	<b>\$32.66</b>	<b>\$0.65</b>	<b>\$28.74</b>

	Monthly	Year to Date
<b>Membership Revenue</b>	<b>\$18,608</b>	<b>\$50,705</b>
Average \$ per round of Golf	\$33.41	\$28.99

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$18,163	\$53,157	\$445	(\$2,452)
\$29.53	\$28.69	\$3.87	\$0.30