



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**April 30, 2020**



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**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 April 30, 2020

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	\$558,480	\$6,642	---	\$243,518	\$808,640
Accounts Receivable	---	---	---	\$1,308	\$1,308
Rent Receivable	---	---	---	\$1,461	\$1,461
Due From Golf Course	\$64,682	---	---	---	\$64,682
Due From General Fund	---	---	\$101,636	\$44,160	\$145,796
Due From Capital Reserve	---	---	---	\$837	\$837
Due from Debt Service	\$12,378	---	---	\$44,743	\$57,121
Due from Other	---	---	---	\$2,678	\$2,678
Due from Capital Projects	---	---	---	\$26,181	\$26,181
Inventory - Pro Shop	---	---	---	\$111,509	\$111,509
<i>Investments:</i>					
State Board	---	\$234,112	---	---	\$234,112
Benefit Assessment- Series 2012	---	---	---	\$492,282	\$492,282
Reserve - Series 2012	---	---	---	\$280,351	\$280,351
Bond Service 2006	---	---	\$2,538,966	---	\$2,538,966
Improvements (Net of Depreciation)	---	---	---	\$1,189,988	\$1,189,988
Prepaid Expenses- Operations	\$5,950	---	---	\$91,025	\$96,975
<b>Total Assets</b>	<b>\$641,490</b>	<b>\$240,754</b>	<b>\$2,640,602</b>	<b>\$2,530,041</b>	<b>\$6,052,888</b>
<i>Liabilities</i>					
Accounts Payable	\$8,225	---	---	\$6,094	\$14,318
Accrued Expenses	\$7,058	---	---	\$3,364	\$10,423
Deferred Revenue- Season Advance	---	---	---	\$107,141	\$107,141
Deferred Revenue- Special Assessments O&M	---	---	---	\$9,386	\$9,386
Deferred Revenue- Special Assessments Debt	---	---	---	\$205,016	\$205,016
Deposit-Divots Grill	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$12,378	\$64,682	\$77,059
Accrued Interest Payable	---	---	---	\$84,586	\$84,586
Accrued Principal Payable	---	---	---	\$239,167	\$239,167
Sales Tax Payable	---	---	---	\$11,694	\$11,694
Event Deposits	---	---	---	(\$4,629)	(\$4,629)
Due to Golf Course	\$44,160	\$837	\$44,743	---	\$89,740
Due to Debt Service	\$101,636	---	---	---	\$101,636
Accrued Payroll Payable	\$1,815	---	---	\$4,230	\$6,045
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	---	---	---	(\$1,302,385)	(\$1,302,385)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$5,950	---	---	---	\$5,950
Unassigned	\$296,645	---	---	---	\$296,645
Assigned- Capital Reserve Fund	---	\$239,918	---	---	\$239,918
Restricted for Debt Service	---	---	\$2,583,482	---	\$2,583,482
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$641,490</b>	<b>\$240,754</b>	<b>\$2,640,602</b>	<b>\$2,530,041</b>	<b>\$6,052,888</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2020

	Adopted Budget	Prorated Budget 4/30/20	Actual 4/30/20	Variance
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Revenues

Maintenance Assessments	\$808,157	\$769,715	\$769,715	\$0
Golf Course Administrative Services	\$56,280	\$32,830	\$32,830	\$0
Interest Income	\$100	\$58	\$5	(\$53)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$802,603</b>	<b>\$802,549</b>	<b>(\$53)</b>

Administrative Expenditures

Supervisors Fees	\$30,496	\$17,789	\$12,020	\$5,769
Engineering Fees	\$5,000	\$2,917	\$3,025	(\$108)
Attorney's Fees	\$5,000	\$2,917	\$2,632	\$284
Dissemination	\$1,000	\$583	\$583	\$0
Trustee Fees	\$5,600	\$3,267	\$3,267	(\$0)
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	\$1,820	(\$945)
Printing & Binding	\$2,500	\$1,458	\$799	\$659
Insurance- Liability	\$7,293	\$4,254	\$3,964	\$290
Legal Advertising	\$2,500	\$1,458	\$0	\$1,458
Other Current Charges	\$1,500	\$875	\$407	\$468
Office Supplies	\$3,000	\$1,750	\$144	\$1,606
Dues & Licenses	\$175	\$102	\$102	(\$0)
Information Technology	\$3,400	\$1,983	\$1,983	\$0
<b>Total Administrative</b>	<b>\$178,404</b>	<b>\$104,069</b>	<b>\$94,587</b>	<b>\$9,482</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2020

	Adopted Budget	Prorated Budget 4/30/20	Actual 4/30/20	Variance
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Operating Expenditures

Salaries	\$141,817	\$82,727	\$83,252	(\$525)
Administrative Fee	\$1,566	\$914	\$943	(\$29)
FICA Expense	\$10,849	\$6,329	\$5,844	\$484
Employee Insurance	\$8,551	\$4,988	\$8,361	(\$3,373)
Workers Compensation	\$2,780	\$1,622	\$2,274	(\$652)
Unemployment	\$853	\$498	\$836	(\$339)
Other Contractual	\$7,000	\$4,083	\$4,738	(\$655)
Training	\$500	\$292	\$0	\$292
Uniforms	\$500	\$292	\$0	\$292
<b>Total Operating</b>	<b>\$174,416</b>	<b>\$101,743</b>	<b>\$106,248</b>	<b>(\$4,505)</b>

Maintenance Expenditures

Canal Maintenance	\$14,000	\$8,167	\$0	\$8,167
Lake Bank Restoration	\$60,000	\$55,950	\$55,950	\$0
Environmental Services	\$20,000	\$11,667	\$3,990	\$7,677
Water Management System	\$99,000	\$57,750	\$58,382	(\$632)
Control Burns	\$15,000	\$8,750	\$0	\$8,750
Contingencies	\$5,000	\$2,917	\$985	\$1,932
Fire Line Maintenance	\$5,000	\$2,917	\$975	\$1,941
Basin Repair	\$4,000	\$2,333	\$1,585	\$748
<b>Total Maintenance</b>	<b>\$222,000</b>	<b>\$150,450</b>	<b>\$121,867</b>	<b>\$28,583</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2020

	Adopted Budget	Prorated Budget 4/30/20	Actual 4/30/20	Variance
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Grounds Maintenance Expenditures

Salaries	\$154,278	\$89,996	\$80,239	\$9,756
Administrative Fees	\$3,695	\$2,155	\$2,093	\$62
FICA	\$11,802	\$6,885	\$5,959	\$926
Health Insurance	\$16,867	\$9,839	\$9,172	\$667
Workers Compensation	\$3,024	\$1,764	\$2,191	(\$427)
Unemployment	\$2,120	\$1,237	\$1,810	(\$573)
Telephone	\$5,000	\$2,917	\$3,569	(\$653)
Utilities	\$5,000	\$2,917	\$3,812	(\$896)
Property Appraiser	\$1,990	\$1,990	\$1,988	\$3
Insurance	\$1,395	\$814	\$882	(\$68)
Repairs	\$12,000	\$7,000	\$20,728	(\$13,728)
Fuel	\$7,500	\$4,375	\$8,061	(\$3,686)
Park Maintenance	\$3,000	\$1,750	\$505	\$1,245
Sidewalk Maintenance	\$5,000	\$5,000	\$11,118	(\$6,118)
Chemicals	\$5,000	\$2,917	\$2,505	\$411
Contingencies	\$5,000	\$2,917	\$735	\$2,182
Refuse	\$8,000	\$4,667	\$3,666	\$1,000
Office Supplies	\$750	\$438	\$165	\$272
Uniforms	\$3,000	\$1,750	\$1,480	\$270
Fire Alarm System	\$4,000	\$2,333	\$1,194	\$1,140
Rain Bird Pump System	\$27,576	\$16,086	\$16,089	(\$3)
Maintenance Reserve - Transfer Out	\$3,719	\$2,169	\$2,169	(\$0)
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$0	\$0
<b>Total Grounds Maintenance</b>	<b>\$289,716</b>	<b>\$171,913</b>	<b>\$180,132</b>	<b>(\$8,219)</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$528,175</b>	<b>\$502,835</b>	<b>\$25,341</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$299,715</b>	<b>\$0</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$178,881</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$478,596</b>	<b>\$0</b>

# Viera East

## Community Development District

Capital Reserve Fund  
Statement of Revenues & Expenditures  
For Period Ending April 30, 2020

	Adopted Budget	Prorated Budget 4/30/20	Actual 4/30/20	Variance
<b>Revenues</b>				
Interest Income	\$2,500	\$1,458	\$2,704	\$1,246
Reserve Funding - Transfer In (General)	\$3,719	\$2,169	\$2,169	\$0
Reserve Funding - Transfer In (Golf)	\$7,940	\$4,632	\$13,129	\$8,497
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$14,159</b>	<b>\$8,259</b>	<b>\$18,002</b>	<b>\$9,743</b>
<b>Expenditures</b>				
Capital Outlay	\$100,000	\$100,000	\$127,231	(\$27,231)
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$100,000</b>	<b>\$127,231</b>	<b>(\$27,231)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$110,841)</b>		<b>(\$109,228)</b>	
<b>Beginning Fund Balance</b>	<b>\$283,792</b>		<b>\$349,146</b>	
<b>Ending Fund Balance</b>	<b>\$172,950</b>		<b>\$239,918</b>	

# Viera East Community Development District

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending March 31, 2020

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
1/23/20	Landscape Depot of Brevard Inc	Landscaping	\$ 836.78
3/31/20	Regions Bank	Wire Fee	\$ 15.00
4/9/20	Regions Bank	Wire Fee	\$ 15.00
4/9/20	Shutts & Bowen LLP	Litigation Services	\$ 30,410.70
<b>Total</b>			<b><u><u>\$ 127,230.51</u></u></b>



**Viera East**  
**Community Development District**  
Debt Service Fund  
Statement of Revenues & Expenditures  
For Period Ending April 30, 2020

	<b>Adopted Budget</b>	<b>Prorated Budget 4/30/20</b>	<b>Actual 4/30/20</b>	<b>Variance</b>
<b>Revenues</b>				
Special Assessments	\$2,423,170	\$2,307,905	\$2,307,905	\$0
Interest Income	\$1,500	\$875	\$928	\$53
<b>Total Revenues</b>	<b>\$2,424,670</b>	<b>\$2,308,780</b>	<b>\$2,308,832</b>	<b>\$53</b>
<b>Expenditures</b>				
<b>Series 2006</b>				
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>\$2,124,113</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$459,368</b>	
<b>Ending Fund Balance</b>	<b>\$455,326</b>		<b>\$2,583,482</b>	

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2020

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35250	2945	3627	(682)	21,451	22,976	(1,525)
Member Rounds	10,000	950	1,029	(79)	5,560	6,518	(958)
Comp Rounds	3,000	252	309	(57)	1,952	1,955	(3)
EZ Links	3,000	178	309	(131)	1,667	1,889	(222)
GolfNow	2,000	313	206	107	1,694	1,304	390
Total Memberships	60	6	-	6	56	60	(4)
Revenue per Round							
Paid Rounds	\$41	\$35	\$43	(\$8)	\$40	\$44	(\$4)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,460,610	\$104,181	\$157,016	(\$52,834)	\$850,801	\$1,009,282	(\$158,480)
Gift Cards - Sales	\$25,000	\$213	\$2,688	(\$2,475)	\$5,021	\$17,275	(\$12,254)
Gift Cards - Usage	(\$25,000)	(\$795)	(\$2,688)	\$1,893	(\$9,634)	(\$17,275)	\$7,641
Season Advance/Trail Fees	\$210,000	\$18,542	\$22,575	(\$4,033)	\$128,651	\$145,110	(\$16,459)
Associate Memberships	\$42,000	\$2,133	\$4,515	(\$2,382)	\$26,307	\$29,022	(\$2,715)
Driving Range	\$80,000	\$8,212	\$8,600	(\$388)	\$44,657	\$55,280	(\$10,623)
Golf Lessons	\$2,100	\$175	\$226	(\$51)	\$1,225	\$1,451	(\$226)
Merchandise Sales	\$115,000	\$10,715	\$12,363	(\$1,647)	\$67,000	\$79,465	(\$12,465)
Restaurant	\$20,000	\$3,061	\$2,150	\$911	\$16,839	\$13,820	\$3,019
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$13,141	\$13,135	\$5
Miscellaneous Income	\$15,000	\$1,983	\$1,250	\$733	\$16,813	\$8,747	\$8,067
<b>Total Revenues</b>	<b>\$1,967,237</b>	<b>\$150,298</b>	<b>\$210,570</b>	<b>(\$60,272)</b>	<b>\$1,160,821</b>	<b>\$1,355,312</b>	<b>(\$194,490)</b>

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$996	\$1,250	\$253	\$8,910	\$8,747	(\$164)
Telephone/Internet	\$5,500	\$104	\$458	\$354	\$2,069	\$3,207	\$1,138
Postage	\$1,500	\$0	\$125	\$125	\$6,201	\$875	(\$5,326)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Utilities	\$5,000	\$513	\$417	(\$96)	\$3,226	\$2,916	(\$311)
Repairs & Maintenance	\$7,000	(\$100)	\$583	\$683	\$573	\$4,082	\$3,508
Advertising	\$45,000	\$1,598	\$3,749	\$2,150	\$19,510	\$26,240	\$6,730
Bank Charges	\$30,500	\$4,382	\$2,541	(\$1,842)	\$22,615	\$17,785	(\$4,830)
Office Supplies	\$4,000	\$245	\$333	\$88	\$2,172	\$2,332	\$160
Operating Supplies	\$5,000	\$593	\$417	(\$177)	\$2,046	\$2,916	\$870
Dues, Licenses & Subscriptions	\$8,000	\$500	\$666	\$166	\$5,629	\$4,665	(\$964)
Drug Testing - All Departments	\$200	\$0	\$17	\$17	\$190	\$117	(\$74)
Training, Education & Employee Relations	\$3,000	\$18	\$250	\$231	\$2,637	\$1,749	(\$887)
Contractual Security	\$3,000	\$191	\$250	\$59	\$1,019	\$1,749	\$730
IT Services	\$3,000	\$0	\$250	\$250	\$190	\$1,749	\$1,559
<b>Total Golf Course Expenditures</b>	<b>\$136,700</b>	<b>\$9,041</b>	<b>\$11,387</b>	<b>\$2,346</b>	<b>\$76,988</b>	<b>\$79,710</b>	<b>\$2,722</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2020

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$10,500	\$605	\$1,080	\$475	\$5,131	\$6,844	\$1,713
Pest Control	\$1,200	\$95	\$123	\$28	\$666	\$782	\$116
Equipment Lease	\$1,100	\$98	\$113	\$15	\$684	\$717	\$33
<b>Total Restaurant Expenditures</b>	<b>\$12,800</b>	<b>\$798</b>	<b>\$1,317</b>	<b>\$519</b>	<b>\$6,481</b>	<b>\$8,343</b>	<b>\$1,862</b>

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$237,500	\$22,508	\$19,791	(\$2,718)	\$131,399	\$138,536	\$7,137
Administrative Fee	\$17,793	\$1,647	\$1,483	(\$164)	\$11,809	\$10,379	(\$1,430)
FICA Expense	\$18,781	\$1,722	\$1,565	(\$157)	\$10,040	\$10,955	\$915
Health Insurance	\$707	\$54	\$59	\$5	\$368	\$412	\$44
Workers Compensation	\$4,812	\$613	\$401	(\$212)	\$3,628	\$2,807	(\$821)
Unemployment	\$12,786	\$998	\$1,065	\$68	\$6,035	\$7,458	\$1,424
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,206	\$1,283	\$78
Utilities	\$22,500	\$1,618	\$1,875	\$257	\$11,425	\$13,125	\$1,700
Repairs	\$250	\$0	\$21	\$21	\$0	\$146	\$146
Pest Control	\$1,200	\$95	\$100	\$5	\$666	\$700	\$34
Supplies	\$8,000	\$3,607	\$667	(\$2,940)	\$10,318	\$4,667	(\$5,651)
Uniforms	\$1,500	\$0	\$125	\$125	\$1,862	\$875	(\$987)
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$260	\$1,167	\$907
Fuel	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Cart Lease	\$90,753	\$8,227	\$7,563	(\$664)	\$40,284	\$52,939	\$12,655
Cart Maintenance	\$4,000	\$0	\$333	\$333	\$3,482	\$2,333	(\$1,149)
Driving Range	\$10,000	\$254	\$833	\$579	\$3,428	\$5,833	\$2,405
<b>Total Golf Operation Expenditures</b>	<b>\$435,282</b>	<b>\$41,343</b>	<b>\$36,273</b>	<b>(\$5,071)</b>	<b>\$236,209</b>	<b>\$253,908</b>	<b>\$17,698</b>

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$8,297	\$6,417	(\$1,880)	\$44,021	\$44,917	\$896
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$8,297</b>	<b>\$6,417</b>	<b>(\$1,880)</b>	<b>\$44,021</b>	<b>\$44,917</b>	<b>\$896</b>

**Vierra East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2020

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$470,000	\$34,784	\$39,167	\$4,383	\$246,766	\$274,167	\$27,401
Administrative Fees	\$11,867	\$1,046	\$989	(\$57)	\$6,409	\$6,922	\$513
FICA Expense	\$36,060	\$2,467	\$3,005	\$538	\$18,215	\$21,035	\$2,820
Employee Insurance	\$58,245	\$3,182	\$4,854	\$1,672	\$26,327	\$33,976	\$7,649
Workers Compensation	\$11,316	\$902	\$943	\$41	\$6,681	\$6,601	(\$80)
Unemployment	\$7,857	\$464	\$655	\$191	\$5,859	\$4,583	(\$1,275)
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	\$171	\$333	\$163	\$1,239	\$2,333	\$1,095
Telephone/Internet	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Utilities/Water	\$26,200	\$2,661	\$2,183	(\$477)	\$14,967	\$15,283	\$316
Repairs	\$48,000	\$3,919	\$4,000	\$81	\$21,338	\$28,000	\$6,662
Fuel & Oil	\$40,000	\$1,931	\$3,333	\$1,402	\$16,774	\$23,333	\$6,560
Pest Control	\$1,000	\$77	\$83	\$6	\$789	\$583	(\$205)
Irrigation/Drainage	\$30,000	\$787	\$2,500	\$1,713	\$8,391	\$17,500	\$9,109
Sand and Topsoil	\$26,500	\$970	\$2,208	\$1,239	\$6,665	\$15,458	\$8,794
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$8,177	\$4,083	(\$4,093)
Fertilizer	\$139,000	\$15,439	\$11,583	(\$3,855)	\$70,020	\$81,083	\$11,063
Seed/Sod	\$16,500	\$1,244	\$1,375	\$131	\$6,876	\$9,625	\$2,749
Trash Removal	\$2,000	\$141	\$167	\$26	\$986	\$1,167	\$181
Contingency	\$6,000	\$536	\$500	(\$36)	\$2,679	\$3,500	\$821
First Aid	\$600	\$202	\$50	(\$152)	\$562	\$350	(\$212)
Office Supplies	\$1,000	\$0	\$83	\$83	\$114	\$583	\$469
Operating Supplies	\$17,500	\$301	\$1,458	\$1,157	\$2,428	\$10,208	\$7,780
Training	\$500	\$0	\$42	\$42	\$909	\$292	(\$617)
Janitorial Supplies	\$1,500	\$30	\$125	\$95	\$30	\$875	\$845
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Uniforms	\$8,500	\$592	\$708	\$116	\$4,861	\$4,958	\$97
Equipment Rental	\$2,500	\$0	\$208	\$208	\$0	\$1,458	\$1,458
Equipment Lease	\$163,000	\$13,565	\$13,583	\$18	\$102,548	\$95,083	(\$7,464)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$292	\$292
<b>Total Golf Course Maintenance</b>	<b>\$1,145,065</b>	<b>\$85,909</b>	<b>\$95,422</b>	<b>\$9,513</b>	<b>\$584,107</b>	<b>\$667,955</b>	<b>\$83,848</b>

**Vierra East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2020

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$1,740	\$875	(\$865)
Arbitrage	\$600	\$50	\$50	\$0	\$350	\$350	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$583	\$583	\$0
Trustee Fees	\$4,100	\$342	\$342	(\$0)	\$2,392	\$2,392	(\$0)
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	\$70,000	\$5,501	\$5,833	\$333	\$39,364	\$40,833	\$1,469
Property Taxes	\$10,000	\$1,535	\$833	(\$701)	\$8,673	\$5,833	(\$2,840)
<b>Total Administrative Expenditures</b>	<b>\$144,980</b>	<b>\$12,325</b>	<b>\$12,082</b>	<b>(\$244)</b>	<b>\$86,807</b>	<b>\$84,572</b>	<b>(\$2,236)</b>
Renewal & Replacement	\$7,940	\$0	\$662	\$662	\$13,129	\$4,632	(\$8,497)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$7,940</b>	<b>\$0</b>	<b>\$662</b>	<b>\$662</b>	<b>\$13,129</b>	<b>\$4,632</b>	<b>(\$8,497)</b>
<b>Total Revenues</b>	<b>\$1,967,237</b>	<b>\$150,298</b>	<b>\$210,570</b>	<b>(\$60,272)</b>	<b>\$1,160,821</b>	<b>\$1,355,312</b>	<b>(\$194,490)</b>
<b>Total Expenditures</b>	<b>\$1,959,767</b>	<b>\$157,713</b>	<b>\$163,559</b>	<b>\$5,846</b>	<b>\$1,047,743</b>	<b>\$1,144,035</b>	<b>\$96,292</b>
<b>Operating Income (Loss)</b>	<b>\$7,470</b>	<b>(\$7,415)</b>	<b>\$47,011</b>	<b>(\$54,426)</b>	<b>\$113,079</b>	<b>\$211,277</b>	<b>(\$98,198)</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$325,707	\$325,707	(\$0)
Interest Income	\$1,000	\$13	\$83	(\$70)	\$239	\$583	(\$344)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$156,825)	(\$13,069)	(\$13,069)	\$0	(\$91,481)	(\$91,481)	\$0
Principal Expense	(\$410,000)	(\$34,167)	(\$34,167)	(\$0)	(\$239,167)	(\$239,167)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$7,470)</b>	<b>(\$692)</b>	<b>(\$623)</b>	<b>(\$70)</b>	<b>(\$4,702)</b>	<b>(\$4,358)</b>	<b>(\$345)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>(\$8,108)</b>	<b>\$46,388</b>	<b>(\$54,496)</b>	<b>\$108,376</b>	<b>\$206,919</b>	<b>(\$98,543)</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	----	----	----	<b>(\$1,410,762)</b>	----	----
<b>Ending Net Assets</b>	<b>\$0</b>	----	----	----	<b>(\$1,302,385)</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	\$19,283	\$13,842	\$7,030	\$26,867	\$0	\$0	\$0	\$0	\$0	\$769,715
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	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
<b>Total Revenues</b>	<b>\$4,690</b>	<b>\$387,588</b>	<b>\$324,484</b>	<b>\$23,973</b>	<b>\$18,537</b>	<b>\$11,720</b>	<b>\$31,557</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$802,249</b>

*Administrative Expenditures*

Supervisors Fees	\$3,588	\$920	\$688	\$1,387	\$2,551	\$2,551	\$335	\$0	\$0	\$0	\$0	\$0	\$12,020
Engineering Fees	\$0	\$480	\$0	\$0	\$0	\$1,875	\$670	\$0	\$0	\$0	\$0	\$0	\$3,025
Attorney's Fees	\$2,404	\$0	\$0	\$0	\$0	\$0	\$229	\$0	\$0	\$0	\$0	\$0	\$2,632
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$3,267
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	\$265	\$96	\$389	\$23	\$367	\$284	\$396	\$0	\$0	\$0	\$0	\$0	\$1,820
Printing & Binding	\$82	\$221	\$342	\$44	\$44	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$799
Insurance- Liability	\$566	\$566	\$566	\$566	\$566	\$566	\$566	\$0	\$0	\$0	\$0	\$0	\$3,964
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$25	\$79	\$46	\$23	\$119	\$23	\$92	\$0	\$0	\$0	\$0	\$0	\$407
Office Supplies	\$21	\$21	\$41	\$20	\$21	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$144
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>\$16,919</b>	<b>\$12,352</b>	<b>\$12,041</b>	<b>\$12,031</b>	<b>\$13,636</b>	<b>\$15,553</b>	<b>\$12,256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$94,587</b>

*Operating Expenditures*

Salaries	\$12,066	\$12,980	\$10,870	\$12,479	\$10,196	\$12,798	\$11,862	\$0	\$0	\$0	\$0	\$0	\$83,252
Administration Fee	\$137	\$146	\$124	\$142	\$124	\$137	\$133	\$0	\$0	\$0	\$0	\$0	\$943
FICA Expense	\$903	\$985	\$719	\$853	\$746	\$826	\$812	\$0	\$0	\$0	\$0	\$0	\$5,844
Health Insurance	\$424	\$872	\$2,742	\$1,310	\$1,120	\$1,281	\$612	\$0	\$0	\$0	\$0	\$0	\$8,361
Workers Compensation	\$330	\$354	\$297	\$341	\$298	\$330	\$324	\$0	\$0	\$0	\$0	\$0	\$2,274
Unemployment	\$0	\$0	\$0	\$546	\$90	\$300	\$100	\$0	\$0	\$0	\$0	\$0	\$836
Other Contractual	\$667	\$718	\$667	\$688	\$688	\$595	\$716	\$0	\$0	\$0	\$0	\$0	\$4,738
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>\$16,360</b>	<b>\$13,262</b>	<b>\$16,068</b>	<b>\$14,558</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$106,248</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	\$37,905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,950
Environmental Services	\$2,620	\$320	\$0	\$0	\$989	\$0	\$61	\$0	\$0	\$0	\$0	\$0	\$3,990
Water Management System	\$8,059	\$8,087	\$9,087	\$8,087	\$7,887	\$9,287	\$7,887	\$0	\$0	\$0	\$0	\$0	\$58,382
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$985
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$975	\$0	\$0	\$0	\$0	\$0	\$0	\$975
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$1,585	\$0	\$0	\$0	\$0	\$0	\$0	\$1,585
<b>Total Maintenance</b>	<b>\$10,679</b>	<b>\$26,452</b>	<b>\$9,087</b>	<b>\$46,977</b>	<b>\$8,876</b>	<b>\$11,847</b>	<b>\$7,948</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$121,867</b>

*Grounds Maintenance Expenditures*

Salaries	\$11,474	\$12,005	\$10,134	\$11,946	\$10,472	\$11,861	\$12,348	\$0	\$0	\$0	\$0	\$0	\$80,239
Administrative Fees	\$305	\$324	\$275	\$314	\$275	\$305	\$295	\$0	\$0	\$0	\$0	\$0	\$2,093
FICA	\$852	\$901	\$749	\$885	\$776	\$879	\$917	\$0	\$0	\$0	\$0	\$0	\$5,959
Health Insurance	\$1,100	\$1,385	\$1,463	\$1,371	\$1,227	\$1,381	\$1,245	\$0	\$0	\$0	\$0	\$0	\$9,172
Workers Compensation	\$314	\$328	\$277	\$326	\$286	\$337	\$337	\$0	\$0	\$0	\$0	\$0	\$2,191
Unemployment	\$22	\$24	\$20	\$36	\$450	\$297	\$160	\$0	\$0	\$0	\$0	\$0	\$1,810
Telephone	\$432	\$535	\$529	\$519	\$517	\$519	\$519	\$0	\$0	\$0	\$0	\$0	\$3,569
Utilities	\$628	\$516	\$525	\$487	\$487	\$514	\$655	\$0	\$0	\$0	\$0	\$0	\$3,812
Property Appraiser	\$0	\$1,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,988
Insurance-Property	\$126	\$126	\$126	\$126	\$126	\$126	\$126	\$0	\$0	\$0	\$0	\$0	\$882
Repairs	\$4,835	\$3,733	\$1,369	\$688	\$797	\$9,031	\$275	\$0	\$0	\$0	\$0	\$0	\$20,728
Fuel	\$1,159	\$1,189	\$1,495	\$986	\$1,065	\$1,215	\$952	\$0	\$0	\$0	\$0	\$0	\$8,061
Park Maintenance	\$0	\$0	\$0	\$0	\$0	\$505	\$0	\$0	\$0	\$0	\$0	\$0	\$505
Sidewalk Repair	\$0	\$11,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,118
Chemicals	\$435	\$207	\$0	\$337	\$529	\$0	\$998	\$0	\$0	\$0	\$0	\$0	\$2,505
Contingencies	\$0	\$0	\$0	\$735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$735
Refuse	\$240	\$0	\$720	\$786	\$480	\$960	\$480	\$0	\$0	\$0	\$0	\$0	\$3,666
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$111	\$54	\$0	\$0	\$0	\$0	\$0	\$165
Uniforms	\$232	\$186	\$232	\$186	\$196	\$249	\$199	\$0	\$0	\$0	\$0	\$0	\$1,480
Fire Alarm System	\$171	\$171	\$171	\$171	\$171	\$171	\$171	\$0	\$0	\$0	\$0	\$0	\$1,194
Rain Bird Pump System	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$16,089
Maintenance Reserve- Transfer Out	\$310	\$310	\$310	\$310	\$310	\$310	\$310	\$0	\$0	\$0	\$0	\$0	\$2,169
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>\$23,306</b>	<b>\$20,463</b>	<b>\$31,055</b>	<b>\$22,339</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180,132</b>
<b>Total Expenditures</b>	<b>\$67,057</b>	<b>\$92,201</b>	<b>\$57,241</b>	<b>\$98,674</b>	<b>\$56,237</b>	<b>\$74,323</b>	<b>\$57,101</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$302,835</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$62,367)</b>	<b>\$295,387</b>	<b>\$267,244</b>	<b>(\$74,702)</b>	<b>(\$37,700)</b>	<b>(\$62,604)</b>	<b>(\$25,544)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$299,715</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	2,598	2,813	2,185	3,054	3,621	4,235	2,945	0	0	0	0	0	21,451
Member Rounds	574	647	566	955	807	1,061	950	0	0	0	0	0	5,560
Comp Rounds	192	259	187	380	316	366	252	0	0	0	0	0	1,952
EZ Links	157	245	191	302	191	362	178	0	0	0	0	0	1,667
GoldNow	105	165	147	196	324	444	313	0	0	0	0	0	1,694
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$38	\$39	\$44	\$47	\$40	\$35	\$0	\$0	\$0	\$0	\$0	\$274

*Revenues:*

Greens Fees	\$79,719	\$107,182	\$85,489	\$135,425	\$170,915	\$167,889	\$104,181	\$0	\$0	\$0	\$0	\$0	\$850,801
Gift Cards - Sales	\$294	\$884	\$1,732	\$371	\$893	\$635	\$213	\$0	\$0	\$0	\$0	\$0	\$5,021
Gift Cards - Usage	(\$179)	(\$1,458)	(\$1,119)	(\$2,432)	(\$1,833)	(\$1,819)	(\$795)	\$0	\$0	\$0	\$0	\$0	(\$9,634)
Season Advance/Trail Fees	\$15,718	\$16,380	\$18,608	\$19,936	\$19,337	\$20,130	\$18,542	\$0	\$0	\$0	\$0	\$0	\$128,651
Associate Memberships	\$2,765	\$3,397	\$3,634	\$8,216	\$3,555	\$2,133	\$2,133	\$0	\$0	\$0	\$0	\$0	\$26,307
Driving Range	\$3,577	\$4,961	\$5,035	\$7,698	\$8,168	\$7,006	\$8,212	\$0	\$0	\$0	\$0	\$0	\$44,657
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$1,225
Merchandise Sales	\$6,479	\$8,654	\$10,744	\$8,375	\$12,097	\$9,935	\$10,715	\$0	\$0	\$0	\$0	\$0	\$67,000
Restaurant	\$1,237	\$2,018	\$2,617	\$2,027	\$3,507	\$2,372	\$3,061	\$0	\$0	\$0	\$0	\$0	\$16,839
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$13,141
Miscellaneous Income	\$1,201	\$2,083	\$1,331	\$2,330	\$3,362	\$4,524	\$1,983	\$0	\$0	\$0	\$0	\$0	\$16,813
<b>Total Revenues</b>	<b>\$112,863</b>	<b>\$146,154</b>	<b>\$130,124</b>	<b>\$183,998</b>	<b>\$222,053</b>	<b>\$215,332</b>	<b>\$150,298</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,160,821</b>

*Golf Course Expenditures:*

Other Contractual Services	\$2,147	\$1,180	\$812	\$1,403	\$782	\$1,590	\$996	\$0	\$0	\$0	\$0	\$0	\$8,910
Telephone/Internet	\$393	\$289	\$47	\$393	\$393	\$104	\$104	\$0	\$0	\$0	\$0	\$0	\$2,069
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	\$517	\$400	\$358	\$513	\$0	\$0	\$0	\$0	\$0	\$3,226
Repairs & Maintenance	\$117	\$20	\$287	\$250	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$573
Advertising	\$1,989	\$3,559	\$4,503	\$2,987	\$2,444	\$2,430	\$1,598	\$0	\$0	\$0	\$0	\$0	\$19,510
Bank Charges	\$1,669	\$2,301	\$3,021	\$2,653	\$4,043	\$4,545	\$4,382	\$0	\$0	\$0	\$0	\$0	\$22,615
Office Supplies	\$221	\$258	\$314	\$120	\$242	\$772	\$245	\$0	\$0	\$0	\$0	\$0	\$2,172
Operating Supplies	\$224	\$149	\$177	\$499	\$149	\$254	\$593	\$0	\$0	\$0	\$0	\$0	\$2,046
Dues/Licenses & Subscriptions	\$150	\$0	\$150	\$100	\$4,729	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$5,629
Drug Testing - All Departments	\$20	\$142	\$0	\$47	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$190
Training, Education & Employee Relations	\$0	\$165	\$2,268	\$165	\$0	\$0	\$18	\$0	\$0	\$0	\$0	\$0	\$2,637
Contractual Security	\$0	\$246	\$0	\$196	\$196	\$191	\$191	\$0	\$0	\$0	\$0	\$0	\$1,019
IT Services	\$0	\$0	\$0	\$0	\$0	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$1,900
<b>Total Golf Course Expenditures</b>	<b>\$10,628</b>	<b>\$11,730</b>	<b>\$12,445</b>	<b>\$9,331</b>	<b>\$13,379</b>	<b>\$10,435</b>	<b>\$9,041</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,988</b>

*Restaurant Expenditures:*

Utilities	\$775	\$760	\$701	\$686	\$836	\$768	\$605	\$0	\$0	\$0	\$0	\$0	\$5,131
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$666
Equipment Lease	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$0	\$0	\$0	\$0	\$0	\$684
<b>Total Restaurant Expenditures</b>	<b>\$968</b>	<b>\$953</b>	<b>\$894</b>	<b>\$879</b>	<b>\$1,029</b>	<b>\$961</b>	<b>\$798</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,481</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	\$19,181	\$17,657	\$20,778	\$22,508	\$0	\$0	\$0	\$0	\$0	\$131,399
Administrative Fee	\$1,720	\$1,918	\$1,490	\$1,754	\$1,535	\$1,744	\$1,647	\$0	\$0	\$0	\$0	\$0	\$11,809
PICA Expense	\$12,900	\$1,557	\$1,063	\$1,467	\$1,351	\$1,590	\$1,722	\$0	\$0	\$0	\$0	\$0	\$10,400
Health Insurance	\$46	\$54	\$54	\$54	\$54	\$54	\$54	\$0	\$0	\$0	\$0	\$0	\$368
Workers Compensation	\$504	\$56	\$380	\$524	\$475	\$576	\$613	\$0	\$0	\$0	\$0	\$0	\$3,628
Unemployment	\$649	\$675	\$409	\$1,264	\$1,005	\$1,036	\$998	\$0	\$0	\$0	\$0	\$0	\$6,035
Utilities	\$0	\$402	\$402	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs	\$1,640	\$1,645	\$1,697	\$1,436	\$1,766	\$1,623	\$1,618	\$0	\$0	\$0	\$0	\$0	\$11,425
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$666
Uniforms	\$681	\$751	\$751	\$1,163	\$1,243	\$1,183	\$3,607	\$0	\$0	\$0	\$0	\$0	\$10,318
Training, Education & Employee Relations	\$0	\$0	\$1,778	\$260	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,862
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
Cart Lease	\$4,020	\$3,978	\$1,578	\$6,961	\$7,992	\$7,528	\$8,227	\$0	\$0	\$0	\$0	\$0	\$40,284
Cart Maintenance	\$1,709	\$521	(\$546)	\$1,392	\$120	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$3,482
Driving Range	\$0	\$0	\$0	\$3,174	\$0	\$0	\$254	\$0	\$0	\$0	\$0	\$0	\$3,428
<b>Total Golf Operation Expenditures</b>	<b>\$29,381</b>	<b>\$32,508</b>	<b>\$23,712</b>	<b>\$39,394</b>	<b>\$33,377</b>	<b>\$36,493</b>	<b>\$41,343</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$236,209</b>

**Merchandise Sales:**

Cost of Goods Sold	\$806	\$6,230	\$8,527	\$7,960	\$6,389	\$5,813	\$8,297	\$0	\$0	\$0	\$0	\$0	\$44,021
<b>Total Merchandise Sales</b>	<b>\$806</b>	<b>\$6,230</b>	<b>\$8,527</b>	<b>\$7,960</b>	<b>\$6,389</b>	<b>\$5,813</b>	<b>\$8,297</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,021</b>

**Golf Course Maintenance:**

Salaries	\$34,970	\$36,528	\$32,514	\$37,480	\$32,323	\$36,167	\$34,784	\$0	\$0	\$0	\$0	\$0	\$246,766
Administrative Fees	\$940	\$958	\$815	\$932	\$815	\$903	\$1,046	\$0	\$0	\$0	\$0	\$0	\$6,409
PICA Expense	\$2,599	\$2,910	\$2,392	\$2,776	\$2,393	\$2,678	\$2,467	\$0	\$0	\$0	\$0	\$0	\$18,215
Employee Insurance	\$2,209	\$4,974	\$3,720	\$3,672	\$4,820	\$3,750	\$3,182	\$0	\$0	\$0	\$0	\$0	\$26,327
Workers Compensation	\$953	\$1,048	\$889	\$1,022	\$881	\$986	\$902	\$0	\$0	\$0	\$0	\$0	\$6,681
Unemployment	\$129	\$178	\$147	\$2,488	\$1,419	\$1,035	\$464	\$0	\$0	\$0	\$0	\$0	\$5,859
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	\$171	\$171	\$216	\$171	\$171	\$171	\$171	\$0	\$0	\$0	\$0	\$0	\$1,239
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,440	\$2,089	\$2,043	\$1,886	\$1,916	\$1,932	\$2,661	\$0	\$0	\$0	\$0	\$0	\$14,967
Repairs	\$2,721	\$3,896	\$1,827	\$3,449	\$2,144	\$3,382	\$3,919	\$0	\$0	\$0	\$0	\$0	\$21,338
Fuel & Oil	\$2,353	\$2,413	\$3,036	\$2,297	\$2,275	\$2,467	\$1,931	\$0	\$0	\$0	\$0	\$0	\$16,774
Pest Control	\$327	\$77	\$77	\$77	\$77	\$77	\$77	\$0	\$0	\$0	\$0	\$0	\$789
Irrigation/Drainage	\$1,120	\$1,140	\$1,328	\$1,540	\$922	\$1,554	\$787	\$0	\$0	\$0	\$0	\$0	\$8,391
Sand and Topsoil	\$0	\$353	\$84	\$954	\$3,073	\$1,231	\$970	\$0	\$0	\$0	\$0	\$0	\$6,665
Flower/Mulch	\$678	\$95	\$2,295	\$1,185	\$2,988	\$936	\$0	\$0	\$0	\$0	\$0	\$0	\$8,177
Fertilizer	(\$1,608)	\$4,186	\$13,131	\$11,834	\$12,500	\$14,538	\$15,439	\$0	\$0	\$0	\$0	\$0	\$70,020
Seed/Sod	\$0	\$349	\$1,244	\$1,244	\$1,244	\$1,552	\$1,244	\$0	\$0	\$0	\$0	\$0	\$6,876
Trash Removal	\$282	\$141	\$0	\$282	\$0	\$141	\$141	\$0	\$0	\$0	\$0	\$0	\$986
Contingency	\$0	\$0	\$536	\$536	\$536	\$536	\$536	\$0	\$0	\$0	\$0	\$0	\$2,679
First Aid	\$199	\$0	\$0	\$160	\$0	\$0	\$202	\$0	\$0	\$0	\$0	\$0	\$562
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114
Operating Supplies	\$219	\$93	\$0	\$0	\$301	\$1,514	\$301	\$0	\$0	\$0	\$0	\$0	\$2,428
Training	\$0	\$0	\$223	\$0	\$686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$909
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$30
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$771	\$548	\$1,048	\$560	\$585	\$757	\$592	\$0	\$0	\$0	\$0	\$0	\$4,861
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$13,645	\$13,645	\$20,202	\$15,323	\$12,579	\$13,588	\$13,565	\$0	\$0	\$0	\$0	\$0	\$102,548
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>\$90,366</b>	<b>\$85,146</b>	<b>\$90,509</b>	<b>\$85,909</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$584,107</b>

Viera 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	\$304	\$0	\$0	\$531	\$0	\$905	\$0	\$0	\$0	\$0	\$0	\$0	\$1,740
Abitrage	\$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	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$0	\$0	\$0	\$0	\$0	\$2,392
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	\$5,501	\$5,501	\$6,360	\$5,501	\$5,501	\$5,501	\$5,501	\$0	\$0	\$0	\$0	\$0	\$39,364
Property Taxes	\$0	\$571	\$1,964	\$1,535	\$1,535	\$1,535	\$1,535	\$0	\$0	\$0	\$0	\$0	\$8,673
<b>Total Administrative Expenditures</b>	<b>\$11,095</b>	<b>\$11,362</b>	<b>\$13,614</b>	<b>\$12,856</b>	<b>\$12,325</b>	<b>\$13,230</b>	<b>\$12,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$86,807</b>
<i>Reserves:</i>													
Renewal & Replacement	\$1,667	\$2,256	\$2,924	\$2,602	\$3,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,129
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>\$2,602</b>	<b>\$3,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,129</b>
<b>Total Revenues</b>	<b>\$112,863</b>	<b>\$146,154</b>	<b>\$130,124</b>	<b>\$183,998</b>	<b>\$222,053</b>	<b>\$215,332</b>	<b>\$150,298</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,160,821</b>
<b>Total Expenditures</b>	<b>\$120,163</b>	<b>\$143,329</b>	<b>\$150,382</b>	<b>\$163,388</b>	<b>\$155,325</b>	<b>\$157,441</b>	<b>\$157,713</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,047,743</b>
<b>Operating Income (Loss)</b>	<b>(\$7,301)</b>	<b>\$2,824</b>	<b>(\$20,258)</b>	<b>\$20,610</b>	<b>\$66,728</b>	<b>\$57,891</b>	<b>(\$7,415)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$113,079</b>
<i>Non Operating Revenues/Expenditures:</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,529	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$325,707
Interest Income	\$42	\$46	\$35	\$36	\$36	\$30	\$13	\$0	\$0	\$0	\$0	\$0	\$239
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	\$0	\$0	\$0	\$0	\$0	(\$91,481)
Principal Expense	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	\$0	\$0	\$0	\$0	\$0	(\$239,167)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$664)</b>	<b>(\$860)</b>	<b>(\$671)</b>	<b>(\$670)</b>	<b>(\$670)</b>	<b>(\$676)</b>	<b>(\$692)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$4,702)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$7,965)</b>	<b>\$2,164</b>	<b>(\$20,928)</b>	<b>\$19,940</b>	<b>\$66,058</b>	<b>\$57,215</b>	<b>(\$8,108)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$108,376</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	\$8,375	\$12,097	\$9,935	\$10,715	\$0	\$0	\$0	\$0	\$0	\$67,000
<b>Total Revenues</b>	<b>\$6,479</b>	<b>\$8,654</b>	<b>\$10,744</b>	<b>\$8,375</b>	<b>\$12,097</b>	<b>\$9,935</b>	<b>\$10,715</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,000</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$806	\$6,230	\$8,527	\$7,960	\$6,389	\$5,813	\$8,297	\$0	\$0	\$0	\$0	\$0	\$44,021
<b>Total Expenditures</b>	<b>\$806</b>	<b>\$6,230</b>	<b>\$8,527</b>	<b>\$7,960</b>	<b>\$6,389</b>	<b>\$5,813</b>	<b>\$8,297</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,021</b>
<b>Operating Income (Loss)</b>	<b>\$5,673</b>	<b>\$2,424</b>	<b>\$2,217</b>	<b>\$415</b>	<b>\$5,709</b>	<b>\$4,123</b>	<b>\$2,418</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,979</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:	\$280,351
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 4/30/19	Actuals 4/30/20	Variance	Year to Date 4/30/19	Year to Date 4/30/20	Variance
<i>Revenues:</i>						
Greens Fees	\$139,476	\$ 104,181	\$ (35,294)	\$916,557	\$ 850,801	\$ (65,755)
Gift Cards - Sales	\$1,235	\$ 213	\$ (1,023)	\$8,642	\$ 5,021	\$ (3,621)
Gift Cards - Usage	(\$1,549)	\$ (795)	\$ 754	(\$11,501)	\$ (9,634)	\$ 1,868
Season Advance/Trail Fees	\$17,052	\$ 18,542	\$ 1,490	\$131,933	\$ 128,651	\$ (3,283)
Associate Memberships	\$3,950	\$ 2,133	\$ (1,817)	\$27,966	\$ 26,307	\$ (1,659)
Driving Range	\$6,122	\$ 8,212	\$ 2,090	\$45,242	\$ 44,657	\$ (586)
Golf Lessons	\$175	\$ 175	\$ -	\$1,225	\$ 1,225	\$ -
Merchandise Sales	\$17,677	\$ 10,715	\$ (6,961)	\$82,536	\$ 67,000	\$ (15,537)
Restaurant	\$818	\$ 3,061	\$ 2,243	\$17,120	\$ 16,839	\$ (281)
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$13,141	\$ 13,141	\$ -
Miscellaneous Income	\$3,052	\$ 1,983	\$ (1,070)	\$19,166	\$ 16,813	\$ (2,352)
Total Revenues	<u>\$ 189,885</u>	<u>\$ 150,298</u>	<u>\$ (39,587)</u>	<u>\$ 1,252,027</u>	<u>\$ 1,160,821</u>	<u>\$ (91,205)</u>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 11,711	\$ 9,041	\$ 2,671	\$ 85,110	\$ 76,988	\$ 8,122
Restaurant	\$ 698	\$ 798	\$ (100)	\$ 7,170	\$ 6,481	\$ 689
Golf Operations	\$ 32,408	\$ 41,343	\$ (8,935)	\$ 206,407	\$ 236,209	\$ (29,802)
Merchandise Sales	\$ 6,738	\$ 8,297	\$ (1,559)	\$ 54,820	\$ 44,021	\$ 10,799
Golf Course Maintenance	\$ 92,060	\$ 85,909	\$ 6,151	\$ 608,682	\$ 584,107	\$ 24,575
Administrative	\$ 11,884	\$ 12,325	\$ (441)	\$ 81,849	\$ 86,807	\$ (4,958)
Reserves	\$ 4,554	\$ -	\$ 4,554	\$ 23,063	\$ 13,129	\$ 9,934
Total Expenditures	<u>\$ 160,053</u>	<u>\$ 157,713</u>	<u>\$ 2,339</u>	<u>\$ 1,067,102</u>	<u>\$ 1,047,743</u>	<u>\$ 19,359</u>
<b>Operating Income/(Loss)</b>	<u><u>\$ 29,832</u></u>	<u><u>\$ (7,415)</u></u>	<u><u>\$ (37,248)</u></u>	<u><u>\$ 184,925</u></u>	<u><u>\$ 113,079</u></u>	<u><u>\$ (71,846)</u></u>



**Viera East  
Community Development District  
Detailed Rounds of Golf Report  
Apr-20**

**PY - PREVIOUS YEAR**

<u>Rounds of Golf</u>	Monthly		Year to Date	
<b><u>Paid Rounds</u></b>				
Rounds of Golf- Associate Member	448	10%	3,538	11%
Rounds of Golf- CDD Resident	840	19%	5,664	17%
Rounds of Golf - Public	1,582	35%	12,388	38%
Rounds of Golf - Golf Now / EZ Links	245	5%	1,586	5%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(36)	-1%	405	-1%
<b>Total Paid Rounds</b>	<b>3,079</b>		<b>22,771</b>	
<b><u>Member Rounds</u></b>				
Rounds of Golf - Members	950	21%	5,508	17%
<b>Total Member Rounds</b>	<b>950</b>		<b>5,508</b>	
<b><u>Comp Rounds</u></b>				
Rounds of Golf- Staff/Comp	147	3%	1,066	3%
Rounds of Golf- Other Comp	105	2%	1,657	5%
<b>Total Comp Rounds</b>	<b>252</b>		<b>2,723</b>	
Rounds of golf - GolfNow/EZ Links	246		1,775	
<b>TOTAL ROUNDS OF GOLF</b>	<b>4,527</b>	<b>95%</b>	<b>32,777</b>	<b>95%</b>

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
658	4,237	(210)	(699)
968	6,009	(128)	(345)
2,290	13,810	(708)	(1,422)
182	1,706	63	(120)
620	1,259	(620)	(1,259)
0	0	0	0
(97)	(457)	61	52
<b>4,621</b>	<b>26,564</b>	<b>(1,542)</b>	<b>(3,793)</b>
<b><u>Member Rounds</u></b>			
740	4,874	210	634
<b>740</b>	<b>4,874</b>	<b>210</b>	<b>634</b>
<b><u>Comp Rounds</u></b>			
181	958	(34)	108
159	1,280	(54)	377
<b>340</b>	<b>2,238</b>	<b>(88)</b>	<b>485</b>
260	1,713	(14)	62
<b>5,961</b>	<b>35,389</b>	<b>(1,434)</b>	<b>(2,612)</b>

<u>Revenues</u>	Monthly		Year to Date	
<b><u>Greens Fee Revenue</u></b>				
Rounds of Golf- Associate Member	\$17,474	17%	\$150,918	18%
Rounds of Golf- CDD Resident	\$24,167	24%	\$195,792	23%
Rounds of Golf - Public	\$51,550	51%	\$452,255	53%
Rounds of Golf - Golf Now / EZ Links	\$8,925	9%	\$63,322	7%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$824)	-1%	(\$11,973)	-1%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$101,292</b>	<b>100%</b>	<b>\$850,314</b>	<b>100%</b>

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$22,861	\$159,068	(\$5,387)	(\$8,150)
\$26,531	\$182,402	(\$2,364)	\$13,390
\$64,936	\$472,767	(\$13,386)	(\$20,512)
\$7,240	\$69,801	\$1,685	(\$6,479)
\$20,275	\$42,229	(\$20,275)	(\$42,229)
\$0	\$0	\$0	\$0
(\$2,454)	(\$11,973)	\$1,630	\$0
<b>\$139,389</b>	<b>\$914,294</b>	<b>(\$38,097)</b>	<b>(\$63,980)</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	\$39.00	\$42.66
Rounds of Golf- CDD Resident	\$28.77	\$34.57
Rounds of Golf - Public	\$32.59	\$36.51
Rounds of Golf - Golf Now / EZ Links	\$36.43	\$39.93
Rounds of Golf- Tournaments	#DIV/0!	#DIV/0!
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$22.89	\$29.56
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$32.90</b>	<b>\$37.34</b>

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$34.74	\$37.54	\$4.26	\$5.11
\$27.41	\$30.35	\$1.36	\$4.21
\$28.36	\$34.23	\$4.23	\$2.27
\$39.78	\$40.92	(\$3.35)	(\$0.99)
\$32.70	\$33.54	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$25.30	\$26.20	(\$2.41)	\$3.36
<b>\$30.16</b>	<b>\$34.42</b>	<b>\$2.73</b>	<b>\$2.92</b>

	Monthly	Year to Date
<b>Membership Revenue</b>	<b>\$18,542</b>	<b>\$128,647</b>
Average \$ per round of Golf	\$19.52	\$23.36

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$15,390	\$118,684	\$3,152	\$9,963
\$20.80	\$24.35	(\$1.28)	(\$0.99)