



**Viera East
Community Development
District**

Unaudited Financial Reporting

August 31, 2020



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Viera East
Community Development District
 Combined Balance Sheet
 August 31, 2020

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>						
Operating Account	\$216,669	\$136,101	---	---	\$316,976	\$669,746
Accounts Receivable	---	---	---	---	\$1,303	\$1,303
Rent Receivable	---	---	---	---	\$1,314	\$1,314
Due From Golf Course	\$98,869	---	---	---	---	\$98,869
Due From General Fund	---	---	---	---	\$28,010	\$28,010
Due From Capital Reserve	\$716	---	---	---	\$27,087	\$27,804
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$2,678	\$2,678
Due from Capital Projects	---	---	---	---	\$750	\$750
Inventory - Pro Shop	---	---	---	---	\$73,591	\$73,591
<u>Investments:</u>						
State Board	---	\$114,629	---	---	---	\$114,629
Benefit Assessment- Series 2012	---	---	---	---	\$4,085	\$4,085
Reserve - Series 2012	---	---	---	---	\$280,147	\$280,147
Bond Service- Series 2006	---	---	\$509,189	---	---	\$509,189
Reserve- Series 2020	---	---	\$234,592	---	---	\$234,592
Temporary Interest Series 2020	---	---	\$413,910	---	---	\$413,910
Project- Series 2020	---	---	---	\$6,034,452	---	\$6,034,452
Cost of Issuance- Series 2020	---	---	---	\$55,074	---	\$55,074
Improvements (Net of Depreciation)	---	---	---	---	\$1,191,838	\$1,191,838
Prepaid Expenses- Debt	---	---	---	---	\$34,167	\$34,167
Prepaid Expenses- Operations	\$4,393	---	---	---	\$39,794	\$44,187
Total Assets	\$331,677	\$250,731	\$1,157,691	\$6,089,525	\$2,024,662	\$9,854,287
<i>Liabilities</i>						
Accounts Payable	\$2,745	\$5,000	---	---	\$4,262	\$12,007
Accrued Expenses	\$15,974	---	---	---	\$2,156	\$18,131
Deferred Revenue- Season Advance	---	---	---	---	\$61,608	\$61,608
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$1,877	\$1,877
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$53,081	\$53,081
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	\$716	\$11,030	---	\$98,869	\$110,616
Accrued Interest Payable	---	---	---	---	\$52,276	\$52,276
Sales Tax Payable	---	---	---	---	\$10,475	\$10,475
Event Deposits	---	---	---	---	\$298	\$298
Due to Golf Course	\$28,010	\$27,087	\$22,922	---	---	\$78,019
Accrued Payroll Payable	\$11,218	---	---	---	\$26,206	\$37,424
Bonds Payable - Series 2012	---	---	---	---	\$3,305,000	\$3,305,000
Bond Discount	---	---	---	---	(\$15,817)	(\$15,817)
Deferred Loss	---	---	---	---	(\$159,029)	(\$159,029)
<i>Fund Equity</i>						
Net Assets	---	---	---	---	(\$1,418,598)	(\$1,418,598)
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$4,393	---	---	---	---	\$4,393
Unassigned	\$93,337	---	---	---	---	\$93,337
Assigned- Capital Reserve Fund	---	\$217,927	---	---	---	\$217,927
Restricted for Capital Projects	---	---	---	\$6,089,525	---	\$6,089,525
Restricted for Debt Service	---	---	\$1,123,738	---	---	\$1,123,738
Total Liabilities, Fund Equity, Other	\$331,677	\$250,731	\$1,157,691	\$6,089,525	\$2,024,662	\$9,854,287

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending August 31, 2020

	Adopted Budget	Prorated Budget 8/31/20	Actual 8/31/20	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$1
Golf Course Administrative Services	\$56,280	\$51,590	\$51,590	\$0
Interest Income	\$100	\$92	\$5	(\$87)
Total Revenues	\$864,536	\$859,838	\$859,752	(\$86)
<i>Administrative Expenditures</i>				
Supervisors Fees	\$30,496	\$27,955	\$21,758	\$6,197
Engineering Fees	\$5,000	\$4,583	\$5,905	(\$1,322)
Attorney's Fees	\$5,000	\$4,583	\$7,041	(\$2,457)
Dissemination	\$1,000	\$917	\$1,000	(\$83)
Trustee Fees	\$5,600	\$5,133	\$5,489	(\$356)
Annual Audit	\$6,500	\$5,958	\$6,233	(\$275)
Collection Agent	\$2,500	\$2,292	\$2,292	\$0
Management Fees	\$100,440	\$92,070	\$92,070	\$0
Postage	\$1,500	\$1,375	\$2,578	(\$1,203)
Printing & Binding	\$2,500	\$2,292	\$1,232	\$1,060
Insurance- Liability	\$7,293	\$6,685	\$6,230	\$456
Legal Advertising	\$2,500	\$2,292	\$1,791	\$501
Other Current Charges	\$1,500	\$1,375	\$1,217	\$158
Office Supplies	\$3,000	\$2,750	\$384	\$2,366
Dues & Licenses	\$175	\$160	\$161	(\$0)
Information Technology	\$3,400	\$3,117	\$3,117	\$0
Total Administrative	\$178,404	\$163,537	\$158,496	\$5,041

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2020

	Adopted Budget	Prorated Budget 8/31/20	Actual 8/31/20	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$141,817	\$129,999	\$132,245	(\$2,246)
Administrative Fee	\$1,566	\$1,436	\$1,490	(\$54)
FICA Expense	\$10,849	\$9,945	\$9,246	\$699
Employee Insurance	\$8,551	\$7,838	\$13,955	(\$6,117)
Workers Compensation	\$2,780	\$2,548	\$3,612	(\$1,064)
Unemployment	\$853	\$782	\$840	(\$58)
Other Contractual	\$7,000	\$6,417	\$7,755	(\$1,338)
Training	\$500	\$458	\$0	\$458
Uniforms	\$500	\$458	\$0	\$458
Total Operating	\$174,416	\$159,881	\$169,143	(\$9,262)
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$12,833	\$0	\$12,833
Lake Bank Restoration	\$60,000	\$55,950	\$55,950	\$0
Environmental Services	\$20,000	\$18,333	\$5,929	\$12,404
Water Management System	\$99,000	\$90,750	\$91,651	(\$901)
Control Burns	\$15,000	\$13,750	\$0	\$13,750
Contingencies	\$5,000	\$4,583	\$985	\$3,598
Fire Line Maintenance	\$5,000	\$4,583	\$1,275	\$3,308
Basin Repair	\$4,000	\$3,667	\$1,585	\$2,082
Total Maintenance	\$222,000	\$204,450	\$157,375	\$47,075

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending August 31, 2020

	Adopted Budget	Prorated Budget 8/31/20	Actual 8/31/20	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$154,278	\$141,422	\$129,665	\$11,756
Administrative Fees	\$3,695	\$3,387	\$3,308	\$79
FICA	\$11,802	\$10,819	\$9,620	\$1,198
Health Insurance	\$16,867	\$15,461	\$15,266	\$195
Workers Compensation	\$3,024	\$2,772	\$3,541	(\$769)
Unemployment	\$2,120	\$1,943	\$1,929	\$14
Telephone	\$5,000	\$4,583	\$5,717	(\$1,133)
Utilities	\$5,000	\$4,583	\$6,070	(\$1,487)
Property Appraiser	\$1,990	\$1,990	\$1,988	\$3
Insurance	\$1,395	\$1,279	\$1,386	(\$107)
Repairs	\$12,000	\$11,000	\$27,063	(\$16,063)
Fuel	\$7,500	\$6,875	\$12,666	(\$5,791)
Park Maintenance	\$3,000	\$2,750	\$1,305	\$1,445
Sidewalk Maintenance	\$5,000	\$5,000	\$11,118	(\$6,118)
Chemicals	\$5,000	\$4,583	\$3,058	\$1,525
Contingencies	\$5,000	\$4,583	\$1,285	\$3,298
Refuse	\$8,000	\$7,333	\$5,346	\$1,987
Office Supplies	\$750	\$688	\$176	\$511
Uniforms	\$3,000	\$2,750	\$2,326	\$424
Fire Alarm System	\$4,000	\$3,667	\$2,131	\$1,535
Rain Bird Pump System	\$27,576	\$25,278	\$22,985	\$2,293
Total Grounds Maintenance	\$285,997	\$262,746	\$267,950	(\$5,203)
Total Expenditures	\$860,817	\$790,615	\$752,964	\$37,651
Operating Income (Loss)	\$3,719	\$69,223	\$106,788	(\$37,737)
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$3,719)	(\$3,409)	(\$3,409)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$3,719)	(\$3,409)	(\$3,409)	\$0
Excess Revenue/(Expenditures)	(\$0)	\$65,814	\$103,379	(\$37,737)
Beginning Fund Balance	\$0		\$172,649	
Ending Fund Balance	\$0		\$276,028	

Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending August 31, 2020

	Adopted Budget	Prorated Budget 8/31/20	Actual 8/31/20	Variance
<u>Revenues</u>				
Interest Income	\$2,500	\$2,292	\$3,071	\$779
Reserve Funding - Transfer In (General)	\$3,719	\$3,409	\$3,407	(\$2)
Reserve Funding - Transfer In (Golf)	\$7,940	\$7,278	\$13,129	\$5,851
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0
Total Revenues	\$14,159	\$12,979	\$19,606	\$6,627
<u>Expenditures</u>				
Capital Outlay	\$100,000	\$100,000	\$62,466	\$37,534
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$100,000	\$62,466	\$37,534
Excess Revenues/(Expenditures)	(\$110,841)		(\$42,859)	
Beginning Fund Balance	\$283,792		\$260,786	
Ending Fund Balance	\$172,950		\$217,927	

Viera East Community Development District

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

Check Date	Vendor	Detail	Amount
Capital Outlay			
<i>FY2020</i>			
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
6/9/20	Greenberg Trairug	Series 2020 Escrow Agreement	\$ 47,500.00
6/18/20	Fishkind Litigation Services	Deposition	\$ 7,425.00
6/18/20	Regions Bank	Wire Fee	\$ 30.00
7/31/20	Regions Bank	Wire Fee	\$ 30.00
7/9/20	Modern Security Systems	50% Deposit	\$ 3,850.00
7/20/20	Modern Security Systems	Final Payment	\$ 3,850.00
8/20/20	Landscape Depot of Brevard Inc	10-14' Trees	\$ 3,575.10
8/20/20	Landscape Depot of Brevard Inc	Palm, Foxtail Single	\$ 323.91
8/20/20	Ring Power Corp	Caterpillar Wheel Loader	\$ 80,767.73
8/20/20	Aqua Turf International	Irrigation Designer	\$ 5,000.00
8/20/20	Capital Projects Fund	Refund for Litiagtion & COI Expenses	\$ (128,733.73)
8/20/20	Regions Bank	Wire Fee	\$ 15.00
Total			\$ 62,465.49

Viera East

Community Development District

Debt Service Fund Series 2006
Statement of Revenues & Expenditures
For Period Ending August 31, 2020

	Adopted Budget	Prorated Budget 8/31/20	Actual 8/31/20	Variance
Revenues				
Special Assessments	\$2,376,297	\$2,376,297	\$2,376,297	\$0
Interest Income	\$1,500	\$1,375	\$955	(\$420)
Total Revenues	\$2,377,797	\$2,377,672	\$2,377,252	(\$420)
Expenditures				
Series 2006				
Interest-11/1	\$184,719	\$184,719	\$184,719	\$0
Interest-5/1	\$184,719	\$184,719	\$184,719	\$0
Principal-5/1	\$2,020,000	\$2,020,000	\$2,020,000	\$0
Total Expenditures	\$2,389,438	\$2,389,438	\$2,389,438	\$0
Excess Revenues/(Expenditures)	(\$11,641)		(\$12,185)	
Beginning Fund Balance	\$466,966		\$487,421	
Ending Fund Balance	\$455,326		\$475,236	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 8/31/20	Actual 8/31/20	Variance
Revenues				
Bond Proceeds	\$0	\$0	\$648,501	\$648,501
Interest Income	\$0	\$0	\$1	\$1
Total Revenues	\$0	\$0	\$648,502	\$648,502
Expenditures				
<u>Series 2020</u>				
Interest-11/1	\$0	\$0	\$0	\$0
Interest-5/1	\$0	\$0	\$0	\$0
Principal-5/1	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Excess Revenues/(Expenditures)	\$0		\$648,502	
Beginning Fund Balance	\$0		\$0	
Ending Fund Balance	\$0		\$648,502	

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

	Actual 8/31/20
<u>Revenues</u>	
Bond Proceeds	\$7,036,499
Interest Income	\$14
Total Revenues	\$7,036,513
<u>Expenditures</u>	
Capital Outlay	\$338,147
Cost of Issuance	\$493,566
Underwriters Discount	\$115,275
Total Expenditures	\$946,988
Excess Revenues/(Expenditures)	\$6,089,525
Beginning Fund Balance	\$0
Ending Fund Balance	\$6,089,525

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending August 31, 2020

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,894	2,503	391	35,536	33,470	2,066
Member Rounds	10,000	598	710	(112)	8,342	9,495	(1,153)
Comp Rounds	3,000	255	213	42	3,367	2,849	518
EZ Links	3,000	0	213	(213)	1,603	2,782	(1,179)
GolfNow	2,000	269	142	127	1,163	1,899	(736)
Total Memberships	60	1	-	1	64	60	4
<i>Revenue per Round</i>							
Paid Rounds	\$41	\$33	\$35	(\$2)	\$35	\$41	(\$7)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,460,610	\$95,788	\$87,637	\$8,152	\$1,226,048	\$1,383,928	(\$157,880)
Gift Cards - Sales	\$25,000	\$309	\$1,500	(\$1,191)	\$7,129	\$23,688	(\$16,559)
Gift Cards - Usage	(\$25,000)	(\$959)	(\$1,500)	\$541	(\$12,033)	(\$23,688)	\$11,655
Season Advance/Trail Fees	\$210,000	\$16,523	\$12,600	\$3,923	\$196,919	\$198,975	(\$2,056)
Associate Memberships	\$42,000	\$1,659	\$2,520	(\$861)	\$34,839	\$39,795	(\$4,956)
Driving Range	\$80,000	\$6,594	\$4,800	\$1,794	\$69,572	\$75,800	(\$6,228)
Golf Lessons	\$2,100	\$175	\$126	\$49	\$1,865	\$1,990	(\$125)
Merchandise Sales	\$115,000	\$8,957	\$6,900	\$2,057	\$104,468	\$108,963	(\$4,494)
Restaurant	\$20,000	\$2,162	\$1,200	\$962	\$24,046	\$18,950	\$5,096
Special Assessments - Operations	\$22,527	\$1,877	\$1,879	(\$2)	\$20,650	\$20,648	\$2
Miscellaneous Income	\$15,000	\$2,621	\$1,251	\$1,370	\$22,653	\$13,749	\$8,904
Total Revenues	\$1,967,237	\$135,706	\$118,912	\$16,794	\$1,696,156	\$1,862,797	(\$166,641)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,424	\$1,251	(\$173)	\$13,789	\$13,749	(\$40)
Telephone/Internet	\$5,500	\$228	\$459	\$231	\$2,615	\$5,041	\$2,426
Postage	\$1,500	\$115	\$125	\$10	\$6,450	\$1,375	(\$5,075)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$401	\$917	\$516
Utilities	\$15,500	\$1,352	\$1,293	(\$60)	\$13,149	\$14,207	\$1,058
Repairs & Maintenance	\$7,000	\$1,073	\$584	(\$489)	\$3,213	\$6,416	\$3,203
Advertising	\$45,000	\$2,085	\$3,753	\$1,668	\$26,625	\$41,247	\$14,622
Bank Charges	\$30,500	\$2,773	\$2,544	(\$229)	\$34,653	\$27,956	(\$6,696)
Office Supplies	\$4,000	\$876	\$334	(\$542)	\$3,400	\$3,666	\$267
Operating Supplies	\$5,000	\$246	\$417	\$171	\$3,067	\$4,583	\$1,516
Dues, Licenses & Subscriptions	\$8,000	\$0	\$667	\$667	\$7,371	\$7,333	(\$38)
Drug Testing - All Departments	\$200	\$0	\$17	\$17	\$190	\$183	(\$7)
Training, Education & Employee Relations	\$3,000	\$20	\$250	\$230	\$3,258	\$2,750	(\$508)
Contractual Security	\$3,000	\$200	\$250	\$50	\$1,784	\$2,750	\$966
IT Services	\$3,000	\$465	\$250	(\$215)	\$1,037	\$2,750	\$1,713
Total Golf Course Expenditures	\$147,200	\$10,856	\$12,276	\$1,421	\$121,002	\$134,924	\$13,922

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending August 31, 2020

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$85	(\$10)	\$1,141	\$1,139	(\$2)
Equipment Lease	\$1,100	\$100	\$78	(\$22)	\$1,076	\$1,044	(\$31)
Total Restaurant Expenditures	\$2,300	\$195	\$163	(\$32)	\$2,217	\$2,184	(\$33)
<i>Golf Operation Expenditures</i>							
Salaries	\$237,500	\$17,681	\$19,791	\$2,110	\$204,087	\$217,700	\$13,613
Administrative Fee	\$17,793	\$1,741	\$1,483	(\$258)	\$18,772	\$16,310	(\$2,463)
FICA Expense	\$18,781	\$1,353	\$1,565	\$212	\$15,601	\$17,215	\$1,614
Health Insurance	\$707	\$43	\$59	\$16	\$391	\$648	\$257
Workers Compensation	\$4,812	\$483	\$401	(\$82)	\$5,613	\$4,411	(\$1,202)
Unemployment	\$12,786	\$742	\$1,065	\$324	\$9,573	\$11,720	\$2,147
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,206	\$2,017	\$811
Utilities	\$22,500	\$1,749	\$1,875	\$126	\$18,359	\$20,625	\$2,266
Repairs	\$250	\$0	\$21	\$21	\$145	\$229	\$85
Pest Control	\$1,200	\$95	\$100	\$5	\$1,141	\$1,100	(\$41)
Supplies	\$8,000	\$77	\$667	\$590	\$15,593	\$7,333	(\$8,260)
Uniforms	\$1,500	\$0	\$125	\$125	\$2,007	\$1,375	(\$632)
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$260	\$1,833	\$1,573
Fuel	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Cart Lease	\$90,753	\$7,056	\$7,563	\$506	\$73,224	\$83,190	\$9,967
Cart Maintenance	\$4,000	\$25	\$333	\$308	\$3,946	\$3,667	(\$279)
Driving Range	\$10,000	\$0	\$833	\$833	\$4,833	\$9,167	\$4,333
Total Golf Operation Expenditures	\$435,282	\$31,043	\$36,273	\$5,230	\$374,752	\$398,998	\$24,246
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$4,696	\$6,417	\$1,721	\$87,084	\$70,583	(\$16,500)
Total Merchandise Sales	\$77,000	\$4,696	\$6,417	\$1,721	\$87,084	\$70,583	(\$16,500)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending August 31, 2020

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$470,000	\$35,728	\$39,167	\$3,439	\$389,336	\$430,833	\$41,498
Administrative Fees	\$11,867	\$920	\$989	\$69	\$10,009	\$10,878	\$870
FICA Expense	\$36,060	\$2,314	\$3,005	\$691	\$28,480	\$33,055	\$4,575
Employee Insurance	\$58,245	\$4,048	\$4,854	\$806	\$42,436	\$53,391	\$10,955
Workers Compensation	\$11,316	\$973	\$943	(\$30)	\$10,567	\$10,373	(\$194)
Unemployment	\$7,857	\$12	\$655	\$642	\$6,279	\$7,202	\$923
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$385	\$385
Consulting Fees	\$6,000	\$500	\$500	\$0	\$5,500	\$5,500	\$0
Fire Alarm System	\$4,000	\$256	\$333	\$78	\$2,176	\$3,667	\$1,490
Telephone/Internet	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Utilities/Water	\$26,200	\$2,371	\$2,183	(\$187)	\$24,470	\$24,017	(\$454)
Repairs	\$48,000	\$3,285	\$4,000	\$715	\$32,257	\$44,000	\$11,743
Fuel & Oil	\$40,000	\$2,225	\$3,333	\$1,109	\$25,720	\$36,667	\$10,947
Pest Control	\$1,000	\$77	\$83	\$6	\$1,174	\$917	(\$257)
Irrigation/Drainage	\$30,000	\$2,813	\$2,500	(\$313)	\$16,903	\$27,500	\$10,597
Sand and Topsoil	\$26,500	\$312	\$2,208	\$1,897	\$9,217	\$24,292	\$15,075
Flower/Mulch	\$7,000	\$323	\$583	\$260	\$8,850	\$6,417	(\$2,433)
Fertilizer	\$139,000	\$8,677	\$11,583	\$2,906	\$122,063	\$127,417	\$5,354
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$9,363	\$15,125	\$5,762
Trash Removal	\$2,000	\$381	\$167	(\$214)	\$1,930	\$1,833	(\$97)
Contingency	\$6,000	\$500	\$500	(\$0)	\$4,750	\$5,500	\$750
First Aid	\$600	\$244	\$50	(\$194)	\$1,287	\$550	(\$737)
Office Supplies	\$1,000	\$0	\$83	\$83	\$158	\$917	\$759
Operating Supplies	\$17,500	\$493	\$1,458	\$965	\$5,506	\$16,042	\$10,536
Training	\$500	\$93	\$42	(\$51)	\$2,023	\$458	(\$1,565)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$30	\$1,375	\$1,345
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$917	\$917
Uniforms	\$8,500	\$592	\$708	\$117	\$7,380	\$7,792	\$412
Equipment Rental	\$2,500	\$0	\$208	\$208	\$0	\$2,292	\$2,292
Equipment Lease	\$163,000	\$12,522	\$13,583	\$1,061	\$156,901	\$149,417	(\$7,484)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Total Golf Course Maintenance	\$1,145,065	\$79,657	\$95,422	\$15,765	\$924,765	\$1,049,643	\$124,878

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2020

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$1,436	\$1,375	(\$61)
Arbitrage	\$600	\$20	\$50	\$30	\$430	\$550	\$120
Dissemination	\$1,000	\$83	\$83	\$0	\$917	\$917	\$0
Trustee Fees	\$4,100	\$489	\$342	(\$148)	\$3,610	\$3,758	\$148
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,375	\$1,375	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$51,590	\$51,590	\$0
Insurance	\$70,000	\$5,628	\$5,833	\$206	\$61,494	\$64,167	\$2,672
Property Taxes	\$10,000	\$1,535	\$833	(\$701)	\$14,812	\$9,167	(\$5,645)
Total Administrative Expenditures	\$144,980	\$12,570	\$12,082	(\$488)	\$135,664	\$132,898	(\$2,765)
Total Revenues	\$1,967,237	\$135,706	\$118,912	\$16,794	\$1,696,156	\$1,862,797	(\$166,641)
Total Expenditures	\$1,951,827	\$139,016	\$162,633	\$23,616	\$1,645,483	\$1,789,230	\$143,746
Operating Income (Loss)	\$15,410	(\$3,310)	(\$43,720)	\$40,410	\$50,673	\$73,568	(\$22,895)
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$518,376	\$511,825	\$6,551
Interest Income	\$1,000	\$1	\$83	(\$82)	\$249	\$917	(\$668)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding- Transfer Out (Capital Reserve)	(\$7,940)	\$0	(\$662)	(\$662)	(\$13,129)	(\$7,278)	\$5,850
Interest Expense	(\$156,825)	(\$13,069)	(\$13,069)	\$0	(\$143,756)	(\$143,756)	\$0
Principal Expense	(\$410,000)	(\$34,167)	(\$34,167)	(\$0)	(\$375,833)	(\$375,833)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$15,410)	(\$704)	(\$1,284)	(\$744)	(\$14,093)	(\$14,126)	\$11,734
Change in Net Assets	\$0	(\$4,014)	(\$45,005)	\$39,667	\$36,579	\$59,442	(\$11,161)
Beginning Net Assets	\$0	----	----	----	(\$1,455,177)	----	----
Ending Net Assets	\$0	----	----	----	(\$1,418,598)	----	----

**Viera East General Fund
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$382,898	\$319,794	\$19,283	\$13,842	\$7,030	\$26,867	\$38,442	\$0	\$0	\$0	\$0	\$808,157
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$51,590
Interest Income	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
Total Revenues	\$4,690	\$387,588	\$324,484	\$23,973	\$18,537	\$11,720	\$31,557	\$43,132	\$4,690	\$4,690	\$4,690	\$0	\$859,752
<i>Administrative Expenditures</i>													
Supervisors Fees	\$3,588	\$920	\$688	\$1,387	\$2,551	\$2,551	\$335	\$1,387	\$2,551	\$3,249	\$2,551	\$0	\$21,758
Engineering Fees	\$0	\$480	\$0	\$0	\$0	\$1,875	\$670	\$960	\$960	\$960	\$0	\$0	\$5,905
Attorney's Fees	\$2,404	\$0	\$0	\$0	\$0	\$0	\$229	\$3,222	\$0	\$0	\$1,187	\$0	\$7,041
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$167	\$0	\$1,000
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$645	\$645	\$0	\$5,489
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$817	\$0	\$6,233
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$2,292
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$92,070
Postage	\$265	\$96	\$389	\$23	\$367	\$284	\$396	\$262	\$79	\$380	\$38	\$0	\$2,578
Printing & Binding	\$82	\$221	\$342	\$44	\$44	\$66	\$0	\$0	\$228	\$76	\$128	\$0	\$1,232
Insurance- Liability	\$566	\$566	\$566	\$566	\$566	\$566	\$566	\$566	\$566	\$566	\$566	\$0	\$6,230
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$853	\$937	\$0	\$0	\$1,791
Other Current Charges	\$25	\$79	\$46	\$23	\$119	\$23	\$92	\$36	\$43	\$661	\$70	\$0	\$1,217
Office Supplies	\$21	\$21	\$41	\$20	\$21	\$20	\$0	\$120	\$59	\$20	\$41	\$0	\$384
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$161
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$3,117
Total Administrative	\$16,919	\$12,352	\$12,041	\$12,031	\$13,636	\$15,353	\$12,256	\$16,521	\$15,307	\$16,995	\$15,085	\$0	\$158,496
<i>Operating Expenditures</i>													
Salaries	\$12,066	\$12,980	\$10,870	\$12,479	\$10,196	\$12,798	\$11,862	\$12,349	\$11,937	\$12,359	\$12,349	\$0	\$132,245.18
Administration Fee	\$137	\$146	\$124	\$142	\$124	\$137	\$133	\$137	\$133	\$137	\$140	\$0	\$1,489.63
FICA Expense	\$903	\$985	\$719	\$853	\$746	\$826	\$812	\$891	\$818	\$847	\$846	\$0	\$9,245.92
Health Insurance	\$424	\$872	\$2,742	\$1,310	\$1,120	\$1,281	\$612	\$1,912	\$1,120	\$1,281	\$1,281	\$0	\$13,955.01
Workers Compensation	\$330	\$354	\$297	\$341	\$298	\$330	\$324	\$337	\$326	\$338	\$337	\$0	\$3,612.23
Unemployment	\$0	\$0	\$0	\$546	\$90	\$100	\$100	\$4	\$0	\$0	\$0	\$0	\$840.00
Other Contractual	\$667	\$718	\$667	\$688	\$688	\$595	\$716	\$872	\$715	\$715	\$715	\$0	\$7,755.05
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Total Operating	\$14,527	\$16,055	\$15,420	\$16,360	\$13,262	\$16,068	\$14,558	\$16,501	\$15,048	\$15,677	\$15,669	\$0	\$169,143

**Viera East General Fund
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$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	\$220	\$196	\$1,315	\$208	\$0	\$5,929
Water Management System	\$8,059	\$8,087	\$9,087	\$8,087	\$7,887	\$9,287	\$7,887	\$8,087	\$9,207	\$8,087	\$7,887	\$0	\$91,651
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	\$300	\$0	\$0	\$0	\$0	\$1,275
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$1,585	\$0	\$0	\$0	\$0	\$0	\$0	\$1,585
Total Maintenance	\$10,679	\$26,452	\$9,087	\$46,977	\$8,876	\$11,847	\$7,948	\$8,607	\$9,404	\$9,402	\$8,095	\$0	\$157,375
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,474	\$12,005	\$10,134	\$11,946	\$10,472	\$11,861	\$12,348	\$12,706	\$12,279	\$12,721	\$11,720	\$0	\$129,665
Administrative Fees	\$305	\$324	\$275	\$314	\$275	\$305	\$295	\$305	\$295	\$305	\$310	\$0	\$3,308
FICA	\$852	\$901	\$749	\$885	\$776	\$879	\$917	\$957	\$912	\$945	\$848	\$0	\$9,620
Health Insurance	\$1,100	\$1,385	\$1,463	\$1,371	\$1,227	\$1,381	\$1,245	\$1,649	\$1,590	\$1,428	\$1,428	\$0	\$15,266
Workers Compensation	\$314	\$328	\$277	\$326	\$286	\$324	\$337	\$347	\$335	\$347	\$320	\$0	\$3,541
Unemployment	\$22	\$24	\$20	\$836	\$450	\$297	\$160	\$50	\$22	\$23	\$23	\$0	\$1,929
Telephone	\$432	\$535	\$529	\$519	\$517	\$519	\$519	\$0	\$1,066	\$539	\$542	\$0	\$5,717
Utilities	\$628	\$516	\$525	\$487	\$487	\$514	\$655	\$540	\$609	\$566	\$542	\$0	\$6,070
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	\$126	\$126	\$126	\$126	\$0	\$1,386
Repairs	\$4,835	\$3,733	\$1,369	\$688	\$797	\$9,031	\$275	\$604	\$3,422	\$1,830	\$480	\$0	\$27,063
Fuel	\$1,159	\$1,189	\$1,495	\$986	\$1,065	\$1,215	\$952	\$858	\$642	\$2,009	\$1,096	\$0	\$12,666
Park Maintenance	\$0	\$0	\$0	\$0	\$0	\$505	\$0	\$0	\$0	\$800	\$0	\$0	\$1,305
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	\$553	\$0	\$0	\$3,058
Contingencies	\$0	\$0	\$0	\$735	\$0	\$0	\$0	\$0	\$0	\$550	\$0	\$0	\$1,285
Refuse	\$240	\$0	\$720	\$786	\$480	\$960	\$480	\$720	\$240	\$240	\$480	\$0	\$5,346
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$111	\$54	\$11	\$0	\$0	\$0	\$0	\$176
Uniforms	\$232	\$186	\$232	\$186	\$196	\$249	\$199	\$199	\$249	\$199	\$199	\$0	\$2,326
Fire Alarm System	\$171	\$171	\$171	\$171	\$171	\$171	\$171	\$171	\$256	\$256	\$256	\$0	\$2,131
Rain Bird Pump System	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,299	\$2,298	\$2,298	\$2,298	\$2,298	\$0	\$22,985
Total Grounds Maintenance	\$24,623	\$37,033	\$20,383	\$22,997	\$20,153	\$28,447	\$22,029	\$21,541	\$24,342	\$25,734	\$20,668	\$0	\$267,950
Total Expenditures	\$66,747	\$91,891	\$56,931	\$98,365	\$55,927	\$71,715	\$56,791	\$63,170	\$64,101	\$67,809	\$59,517	\$0	\$752,964
Operating Income (Loss)	(\$62,057)	\$295,697	\$267,554	(\$74,392)	(\$37,390)	(\$59,996)	(\$25,234)	(\$20,038)	(\$59,411)	(\$63,119)	(\$54,827)	\$0	\$106,788
<i>Non Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (Capital Reserve)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	\$0	(\$3,409)
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues/Expenditures	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	(\$310)	\$0	(\$3,409)
Excess Revenue/(Expenditures)	(\$62,367)	\$295,387	\$267,244	(\$74,702)	(\$37,700)	(\$60,305)	(\$25,544)	(\$20,348)	(\$59,721)	(\$63,429)	(\$55,137)	\$0	\$103,379

**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	2,687	2,975	2,320	3,229	4,012	4,624	3,190	3,501	2,974	3,130	2,894	0	35,536
Member Rounds	574	647	566	955	807	1,061	950	883	673	628	598	0	8,342
Comp Rounds	192	259	187	380	316	366	252	590	294	276	255	0	3,367
EZ Links	124	169	150	230	214	206	169	169	130	42	0	0	1,603
GolfNow	49	79	53	93	81	81	77	81	43	257	269	0	1,163
<i>Revenue per Round</i>													
Paid Rounds	\$30	\$36	\$37	\$42	\$43	\$36	\$33	\$28	\$31	\$28	\$33	\$0	\$377
Revenues:													
Greens Fees	\$79,719	\$107,182	\$85,489	\$135,425	\$170,915	\$167,889	\$104,181	\$99,426	\$91,683	\$88,349	\$95,788	\$0	\$1,226,048
Gift Cards - Sales	\$294	\$884	\$1,732	\$371	\$893	\$635	\$213	\$716	\$808	\$275	\$309	\$0	\$7,129
Gift Cards - Usage	(\$179)	(\$1,458)	(\$1,119)	(\$2,432)	(\$1,833)	(\$1,819)	(\$795)	(\$551)	(\$433)	(\$456)	(\$959)	\$0	(\$12,033)
Season Advance/Trail Fees	\$15,718	\$16,380	\$18,608	\$19,936	\$19,337	\$20,130	\$18,542	\$17,803	\$16,829	\$17,113	\$16,523	\$0	\$196,919
Associate Memberships	\$2,765	\$3,397	\$3,634	\$8,216	\$3,555	\$2,607	\$2,133	\$2,291	\$2,844	\$1,738	\$1,659	\$0	\$34,839
Driving Range	\$3,577	\$4,961	\$5,035	\$7,698	\$8,168	\$7,006	\$8,212	\$7,043	\$5,597	\$5,681	\$6,594	\$0	\$69,572
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$115	\$175	\$175	\$0	\$1,865
Merchandise Sales	\$6,479	\$8,654	\$10,744	\$8,375	\$12,097	\$9,935	\$10,715	\$8,607	\$8,801	\$11,103	\$8,957	\$0	\$104,468
Restaurant	\$1,237	\$2,018	\$2,617	\$2,027	\$3,507	\$2,372	\$3,061	\$1,870	\$2,099	\$1,076	\$2,162	\$0	\$24,046
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$20,650
Miscellaneous Income	\$1,201	\$2,083	\$1,331	\$2,330	\$3,362	\$4,524	\$1,983	\$1,280	\$1,700	\$239	\$2,621	\$0	\$22,653
Total Revenues	\$112,863	\$146,154	\$130,124	\$183,998	\$222,053	\$215,332	\$150,298	\$140,538	\$131,920	\$127,170	\$135,706	\$0	\$1,696,156
Golf Course Expenditures:													
Other Contractual Services	\$2,147	\$1,180	\$812	\$1,403	\$782	\$1,590	\$996	\$1,215	\$1,165	\$1,075	\$1,424	\$0	\$13,789
Telephone/Internet	\$393	\$289	\$393	\$393	\$393	\$104	\$104	\$106	\$106	\$106	\$228	\$0	\$2,615
Postage	\$3,074	\$3,080	\$47	\$0	\$0	\$0	\$0	\$90	\$44	\$0	\$115	\$0	\$6,450
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$401	\$0	\$0	\$0	\$401
Utilities	\$1,256	\$1,243	\$1,175	\$1,203	\$1,236	\$1,126	\$1,118	\$960	\$1,135	\$1,344	\$1,352	\$0	\$13,149
Repairs & Maintenance	\$117	\$20	\$287	\$250	\$0	\$0	(\$100)	\$0	\$335	\$1,232	\$1,073	\$0	\$3,213
Advertising	\$1,989	\$3,559	\$4,503	\$2,987	\$2,444	\$2,430	\$1,598	\$1,248	\$1,718	\$2,064	\$2,085	\$0	\$26,625
Bank Charges	\$1,669	\$2,301	\$3,021	\$2,653	\$4,043	\$4,545	\$4,382	\$3,099	\$3,257	\$2,909	\$2,773	\$0	\$34,653
Office Supplies	\$221	\$258	\$314	\$120	\$242	\$772	\$245	\$166	\$101	\$86	\$876	\$0	\$3,400
Operating Supplies	\$224	\$149	\$177	\$499	\$149	\$254	\$593	\$337	\$229	\$209	\$246	\$0	\$3,067
Dues, Licenses & Subscriptions	\$26	\$0	\$150	\$100	\$4,729	\$0	\$500	\$0	\$786	\$1,080	\$0	\$0	\$7,371
Drug Testing - All Departments	\$142	\$0	\$0	\$47	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$190
Training, Education & Employee Relations	\$20	\$165	\$2,268	\$165	\$0	\$0	\$18	\$359	\$243	\$0	\$20	\$0	\$3,258
Contractual Security	\$0	\$246	\$0	\$196	\$196	\$191	\$191	\$191	\$173	\$200	\$200	\$0	\$1,784
IT Services	\$0	\$0	\$0	\$0	\$0	\$190	\$0	\$0	\$287	\$95	\$465	\$0	\$1,037
Total Golf Course Expenditures	\$11,279	\$12,490	\$13,146	\$10,017	\$14,215	\$11,203	\$9,646	\$7,770	\$9,980	\$10,400	\$10,856	\$0	\$121,002
Restaurant Expenditures:													
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$0	\$1,141
Equipment Lease	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$96	\$100	\$0	\$1,076
Total Restaurant Expenditures	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$286	\$195	\$0	\$2,217

**Viera East Golf Course
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Operations:</i>													
Salaries	\$17,027	\$20,356	\$13,890	\$19,181	\$17,657	\$20,778	\$22,508	\$19,098	\$17,729	\$18,181	\$17,681	\$0	\$204,087
Administrative Fee	\$1,720	\$1,918	\$1,490	\$1,754	\$1,535	\$1,744	\$1,647	\$1,760	\$1,722	\$1,741	\$1,741	\$0	\$18,772
FICA Expense	\$1,290	\$1,557	\$1,063	\$1,467	\$1,351	\$1,590	\$1,722	\$1,461	\$1,356	\$1,391	\$1,353	\$0	\$15,601
Health Insurance	\$46	\$54	\$54	\$54	\$54	\$54	\$54	\$0	(\$104)	\$85	\$43	\$0	\$391
Workers Compensation	\$504	\$556	\$380	\$524	\$475	\$576	\$613	\$522	\$484	\$497	\$483	\$0	\$5,613
Unemployment	\$649	\$675	\$409	\$1,264	\$1,005	\$1,036	\$998	\$993	\$915	\$889	\$742	\$0	\$9,573
Golf Printing	\$0	\$402	\$402	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,206
Utilities	\$1,640	\$1,645	\$1,697	\$1,436	\$1,766	\$1,623	\$1,618	\$1,337	\$1,645	\$2,204	\$1,749	\$0	\$18,359
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$0	\$0	\$145
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$0	\$1,141
Supplies	\$681	\$751	\$1,163	\$1,689	\$1,243	\$1,183	\$3,607	\$493	\$1,859	\$2,847	\$77	\$0	\$15,593
Uniforms	\$0	\$0	\$1,778	\$0	\$84	\$0	\$0	\$0	\$0	\$145	\$0	\$0	\$2,007
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	\$1,578	\$6,961	\$7,992	\$7,528	\$8,227	\$8,464	\$8,228	\$9,191	\$7,056	\$0	\$73,224
Cart Maintenance	\$1,709	\$521	(\$546)	\$1,392	\$120	\$287	\$0	\$0	\$389	\$50	\$25	\$0	\$3,946
Driving Range	\$0	\$0	\$0	\$3,174	\$0	\$0	\$254	\$0	\$220	\$1,185	\$0	\$0	\$4,833
Total Golf Operation Expenditures	\$29,381	\$32,508	\$23,712	\$39,394	\$33,377	\$36,493	\$41,343	\$34,367	\$34,538	\$38,595	\$31,043	\$0	\$374,752
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$806	\$6,230	\$8,527	\$7,960	\$6,389	\$5,813	\$8,297	\$4,651	\$5,259	\$28,457	\$4,696	\$0	\$87,084
Total Merchandise Sales	\$806	\$6,230	\$8,527	\$7,960	\$6,389	\$5,813	\$8,297	\$4,651	\$5,259	\$28,457	\$4,696	\$0	\$87,084
<i>Golf Course Maintenance:</i>													
Salaries	\$34,970	\$38,528	\$32,514	\$37,480	\$32,323	\$36,167	\$34,784	\$36,402	\$34,603	\$35,837	\$35,728	\$0	\$389,336
Administrative Fees	\$940	\$958	\$815	\$932	\$815	\$903	\$1,046	\$903	\$874	\$903	\$920	\$0	\$10,009
FICA Expense	\$2,599	\$2,910	\$2,392	\$2,776	\$2,393	\$2,678	\$2,467	\$2,736	\$2,562	\$2,653	\$2,314	\$0	\$28,480
Employee Insurance	\$2,209	\$4,974	\$3,720	\$3,672	\$4,820	\$3,750	\$3,182	\$4,318	\$4,009	\$3,735	\$4,048	\$0	\$42,436
Workers Compensation	\$953	\$1,048	\$889	\$1,022	\$881	\$986	\$902	\$992	\$944	\$977	\$973	\$0	\$10,567
Unemployment	\$129	\$178	\$147	\$2,488	\$1,419	\$1,035	\$464	\$189	\$113	\$105	\$12	\$0	\$6,279
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$5,500
Fire Alarm System	\$171	\$171	\$216	\$171	\$171	\$171	\$171	\$171	\$256	\$256	\$256	\$0	\$2,176
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	\$2,241	\$2,417	\$2,475	\$2,371	\$0	\$24,470
Repairs	\$2,721	\$3,896	\$1,827	\$3,449	\$2,144	\$3,382	\$3,919	\$4,311	\$1,270	\$2,053	\$3,285	\$0	\$32,257
Fuel & Oil	\$2,353	\$2,413	\$3,036	\$2,297	\$2,275	\$2,467	\$1,931	\$1,856	\$1,507	\$3,359	\$2,225	\$0	\$25,720
Pest Control	\$327	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$154	\$77	\$0	\$1,174
Irrigation/Drainage	\$1,120	\$1,140	\$1,328	\$1,540	\$922	\$1,554	\$787	\$1,485	\$2,417	\$1,798	\$2,813	\$0	\$16,903
Sand and Topsoil	\$0	\$353	\$84	\$954	\$3,073	\$1,231	\$970	\$1,282	\$0	\$959	\$312	\$0	\$9,217
Flower/Mulch	\$678	\$95	\$2,295	\$1,185	\$2,988	\$936	\$0	\$350	\$0	\$323	\$0	\$0	\$8,850
Fertilizer	(\$1,608)	\$4,186	\$13,131	\$11,834	\$12,500	\$14,538	\$15,439	\$15,983	\$14,616	\$12,767	\$8,677	\$0	\$122,063
Seed/Sod	\$0	\$349	\$1,244	\$1,244	\$1,244	\$1,552	\$1,244	\$1,244	\$1,244	\$0	\$0	\$0	\$9,363
Trash Removal	\$282	\$141	\$0	\$282	\$0	\$141	\$141	\$282	\$141	\$141	\$381	\$0	\$1,930
Contingency	\$0	\$0	\$536	\$536	\$536	\$536	\$536	\$536	\$536	\$500	\$500	\$0	\$4,750
First Aid	\$199	\$0	\$0	\$160	\$0	\$0	\$202	\$134	\$0	\$347	\$244	\$0	\$1,287
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$114	\$0	\$44	\$0	\$0	\$0	\$0	\$158
Operating Supplies	\$219	\$93	\$0	\$0	\$301	\$1,514	\$301	\$929	\$336	\$1,319	\$493	\$0	\$5,506
Training	\$0	\$0	\$223	\$0	\$686	\$0	\$0	\$342	\$680	\$0	\$93	\$0	\$2,023
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	\$592	\$745	\$592	\$592	\$0	\$7,380
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	\$13,589	\$13,473	\$14,770	\$12,522	\$0	\$156,901
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$65,619	\$78,292	\$88,266	\$90,366	\$85,146	\$90,509	\$85,909	\$91,486	\$83,316	\$86,198	\$79,657	\$0	\$924,765

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	\$0	\$0	\$0	\$531	\$0	\$905	\$0	\$0	\$0	\$0	\$0	\$0	\$1,436
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$20	\$20	\$20	\$20	\$0	\$430
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$917
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$194	\$194	\$489	\$0	\$3,610
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$1,375
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$51,590
Insurance	\$5,501	\$5,501	\$6,360	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,501	\$5,628	\$0	\$61,494
Property Taxes	\$0	\$571	\$1,964	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$1,535	\$0	\$14,812
Total Administrative Expenditures	\$10,791	\$11,362	\$13,614	\$12,856	\$12,325	\$13,230	\$12,325	\$12,296	\$12,147	\$12,147	\$12,570	\$0	\$135,664
Total Revenues	\$112,863	\$146,154	\$130,124	\$183,998	\$222,053	\$215,332	\$150,298	\$140,538	\$131,920	\$127,170	\$135,706	\$0	\$1,696,156
Total Expenditures	\$118,069	\$141,074	\$147,458	\$160,785	\$151,645	\$157,441	\$157,713	\$150,763	\$145,434	\$176,084	\$139,016	\$0	\$1,645,483
Operating Income (Loss)	(\$5,206)	\$5,080	(\$17,334)	\$23,212	\$70,408	\$57,891	(\$7,415)	(\$10,225)	(\$13,514)	(\$48,914)	(\$3,310)	\$0	\$50,673
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,529	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$53,081	\$0	\$518,376
Interest Income	\$42	\$46	\$35	\$36	\$36	\$30	\$13	\$5	\$2	\$1	\$1	\$0	\$249
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,667)	(\$2,256)	(\$2,924)	(\$2,602)	(\$3,680)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,129)
Interest Expense	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	(\$13,069)	\$0	(\$143,756)
Principal Expense	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	(\$34,167)	\$0	(\$375,833)
Total Non Operating Revenues/(Expenditures)	(\$2,331)	(\$2,916)	(\$3,594)	(\$3,272)	(\$4,350)	(\$676)	(\$692)	(\$701)	(\$704)	(\$704)	\$5,847	\$0	(\$14,093)
Net Non Operating Income / (Loss)	(\$7,537)	\$2,164	(\$20,928)	\$19,940	\$66,058	\$57,215	(\$8,108)	(\$10,925)	(\$14,218)	(\$49,619)	\$2,537	\$0	\$36,579

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	\$8,607	\$8,801	\$11,103	\$8,957	\$0	\$104,468
Total Revenues	\$6,479	\$8,654	\$10,744	\$8,375	\$12,097	\$9,935	\$10,715	\$8,607	\$8,801	\$11,103	\$8,957	\$0	\$104,468
<i>Expenditures</i>													
Cost of Goods Sold	\$806	\$6,230	\$8,527	\$7,960	\$6,389	\$5,813	\$8,297	\$4,651	\$5,259	\$28,457	\$4,696	\$0	\$87,084
Total Expenditures	\$806	\$6,230	\$8,527	\$7,960	\$6,389	\$5,813	\$8,297	\$4,651	\$5,259	\$28,457	\$4,696	\$0	\$87,084
Operating Income (Loss)	\$5,673	\$2,424	\$2,217	\$415	\$5,709	\$4,123	\$2,418	\$3,956	\$3,542	(\$17,354)	\$4,261	\$0	\$17,384

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

Series 2006 Water Management Refunding Bonds	
Interest Rate:	5.750%
Maturity Date:	5/1/2022
Reserve Fund Definition:	10% Max Annual Dept
Reserve Fund Requirement:	\$239,334
Reserve Fund Balance (1):	\$239,334
Bonds outstanding - 9/30/2016	\$11,855,000
Less: May 1, 2017 Principal	(\$1,710,000)
Less: May 1, 2018 Principal	(\$1,810,000)
Less: May 1, 2019 Principal	(\$1,910,000)
Less: May 1, 2020 Principal	(\$2,020,000)
Current Bonds Outstanding	\$4,405,000

(1) This value is covered by the Debt Service Reserve Fund Surety Bond and is not a cash balance on the District's balance sheet.

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,147
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
Current Bonds Outstanding	\$2,895,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/1938
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$234,592
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

Viera East
 Community Development District
Special Assessment Receipts - FY2020

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
11/6/19	\$ 65,047	\$ 13,970	\$ 41,077	\$ 10,000	\$ 65,047
11/20/19	\$ 1,741,148	\$ 373,942	\$ 1,099,534	\$ 267,672	\$ 1,741,148
12/13/20	\$ 1,138,411	\$ 244,493	\$ 718,906	\$ 175,012	\$ 1,138,411
12/20/20	\$ 370,110	\$ 79,488	\$ 233,725	\$ 56,898	\$ 370,110
1/10/20	\$ 90,960	\$ 19,535	\$ 57,441	\$ 13,984	\$ 90,960
2/4/20 (1)	\$ 2,184	\$ 469	\$ 1,380	\$ 336	\$ 2,184
2/7/20	\$ 63,111	\$ 13,554	\$ 39,855	\$ 9,702	\$ 63,111
3/6/20	\$ 33,161	\$ 7,122	\$ 20,941	\$ 5,098	\$ 33,161
4/6/20	\$ 126,535	\$ 27,176	\$ 79,907	\$ 19,453	\$ 126,535
4/23/20 (2)	\$ 202	\$ 43	\$ 127	\$ 31	\$ 202
5/8/20	\$ 115,282	\$ 28,365	\$ 83,404	\$ 3,513	\$ 115,282
6/9/20	\$ 15,629	\$ -	\$ -	\$ 15,629	\$ 15,629
6/16/2020 (3)	\$ 16,609	\$ -	\$ -	\$ 16,609	\$ 16,609
7/23/20	\$ 48	\$ -	\$ -	\$ 48	\$ 48
	\$ 3,778,438	\$ 808,157	\$ 2,376,297	\$ 593,984	\$ 3,778,438

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,376,297	63.15%	\$ 2,376,297	\$ (2,376,297)	\$ -
General Fund	\$ 808,157	21.48%	\$ 808,157	\$ (808,157)	\$ -
Recreation Fund	\$ 578,489	15.37%	\$ 593,984	\$ (561,698)	\$ -
	\$ 3,762,943	100.00%	\$ 3,778,438	\$ (3,746,152)	\$ -

Percentage Collected **100.41%**

- (1) FY20 1st Quarter
- (2) FY20 2nd Quarter
- (3) Tax Certificate Sale

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

	Actuals 8/31/19	Actuals 8/31/20	Variance	Year to Date 8/31/19	Year to Date 8/31/20	Variance
<i>Revenues:</i>						
Greens Fees	\$ 40,646	\$ 95,788	\$ 55,143	\$ 1,215,284	\$ 1,226,048	\$ 10,764
Gift Cards - Sales	\$ 58	\$ 309	\$ 251	\$ 10,971	\$ 7,129	\$ (3,843)
Gift Cards - Usage	\$ (535)	\$ (959)	\$ (424)	\$ (14,635)	\$ (12,033)	\$ 2,602
Season Advance/Trail Fees	\$ 10,259	\$ 16,523	\$ 6,265	\$ 189,193	\$ 196,919	\$ 7,727
Associate Memberships	\$ 1,106	\$ 1,659	\$ 553	\$ 33,733	\$ 34,839	\$ 1,106
Driving Range	\$ 1,331	\$ 6,594	\$ 5,263	\$ 61,025	\$ 69,572	\$ 8,547
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 1,925	\$ 1,865	\$ (60)
Merchandise Sales	\$ 5,083	\$ 8,957	\$ 3,874	\$ 118,409	\$ 104,468	\$ (13,940)
Restaurant	\$ 741	\$ 2,162	\$ 1,421	\$ 21,822	\$ 24,046	\$ 2,224
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$ -	\$ 20,650	\$ 20,650	\$ -
Miscellaneous Income	\$ 207	\$ 2,621	\$ 2,413	\$ 22,927	\$ 22,653	\$ (274)
Total Revenues	\$ 60,947	\$ 135,706	\$ 74,760	\$ 1,681,304	\$ 1,696,156	\$ 14,852
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 11,335	\$ 10,856	\$ 479	\$ 132,219	\$ 121,002	\$ 11,217
Restaurant	\$ 1,060	\$ 195	\$ 865	\$ 11,521	\$ 2,217	\$ 9,304
Golf Operations	\$ 22,421	\$ 31,043	\$ (8,622)	\$ 317,642	\$ 374,752	\$ (57,109)
Merchandise Sales	\$ 4,555	\$ 4,696	\$ (140)	\$ 77,544	\$ 87,084	\$ (9,540)
Golf Course Maintenance	\$ 77,855	\$ 79,657	\$ (1,802)	\$ 945,035	\$ 924,765	\$ 20,269
Administrative	\$ 11,754	\$ 12,570	\$ (816)	\$ 129,277	\$ 135,664	\$ (6,387)
Total Expenditures	\$ 128,979	\$ 139,016	\$ (10,037)	\$ 1,613,238	\$ 1,645,483	\$ (32,245)
Operating Income/(Loss)	\$ (68,032)	\$ (3,310)	\$ 64,722	\$ 68,066	\$ 50,673	\$ (17,393)

Viera East Cash Flow Analysis FY 2020

<u>I. Cash Flows:</u>	Actuals											Projections	
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
Starting Funds													
Carry Forward	\$ 70,203	\$ 64,997	\$ 70,077	\$ 52,743	\$ 75,955	\$ 146,363	\$ 204,253	\$ 196,838	\$ 186,613	\$ 173,099	\$ 124,185	\$ 120,875	
Revenues													
Golf Course	\$ 112,863	\$ 146,154	\$ 130,124	\$ 183,998	\$ 222,053	\$ 215,332	\$ 150,298	\$ 140,538	\$ 131,920	\$ 127,170	\$ 135,706	\$ 139,952	\$ 1,836,108
Course Operations	\$ 111,625	\$ 144,136	\$ 127,508	\$ 181,971	\$ 218,546	\$ 212,960	\$ 147,237	\$ 138,668	\$ 129,821	\$ 126,095	\$ 133,544	\$ 138,532	\$ 1,810,642
Restaurant	\$ 1,237	\$ 2,018	\$ 2,617	\$ 2,027	\$ 3,507	\$ 2,372	\$ 3,061	\$ 1,870	\$ 2,099	\$ 1,076	\$ 2,162	\$ 1,420	\$ 25,466
Total All Cash	\$ 183,065	\$ 211,150	\$ 200,201	\$ 236,740	\$ 298,008	\$ 361,695	\$ 354,551	\$ 337,376	\$ 318,533	\$ 300,270	\$ 259,892	\$ 260,827	\$ 1,836,108
Expenses													
Golf Course	\$ 118,069	\$ 141,074	\$ 147,458	\$ 160,785	\$ 151,645	\$ 157,441	\$ 157,713	\$ 150,763	\$ 145,434	\$ 176,084	\$ 139,016	\$ 163,164	\$ 1,808,648
Course Operations	\$ 117,876	\$ 140,881	\$ 147,266	\$ 160,593	\$ 151,453	\$ 157,248	\$ 157,520	\$ 150,570	\$ 145,241	\$ 175,798	\$ 138,821	\$ 162,255	\$ 1,805,522
Restaurant	\$ 193	\$ 193	\$ 193	\$ 193	\$ 193	\$ 193	\$ 193	\$ 193	\$ 193	\$ 286	\$ 195	\$ 909	\$ 3,126
Cash Less Expenses	\$ 64,997	\$ 70,077	\$ 52,743	\$ 75,955	\$ 146,363	\$ 204,253	\$ 196,838	\$ 186,613	\$ 173,099	\$ 124,185	\$ 120,875	\$ 97,663	
												Projected Revenues FY 2020 \$ 1,836,108 Projected Expenses FY 2020 \$ 1,808,648 Projected Surplus(Deficit) FY 2020 \$ 27,460	

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

<u>Rounds of Golf</u>	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	545	14%	5,481	11%
Rounds of Golf- CDD Resident	676	17%	8,708	18%
Rounds of Golf - Public	1,353	34%	17,538	36%
Rounds of Golf - Golf Now / EZ Links	398	10%	3,425	7%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(93)	-2%	(758)	-2%
Total Paid Rounds	2,879		34,394	
<u>Member Rounds</u>				
Rounds of Golf - Members	598	15%	8,309	17%
Total Member Rounds	598		8,309	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	170	4%	1,748	4%
Rounds of Golf- Other Comp	85	2%	1,375	3%
Total Comp Rounds	255		3,123	
Rounds of golf - GolfNow/EZ Links	269	7%	2,783	6%
TOTAL ROUNDS OF GOLF	4,001	100%	48,609	100%

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
261	5,823	284	(342)
302	8,033	374	675
922	22,192	431	(4,654)
66	2,104	332	1,321
0	412	0	(412)
0	0	0	0
(101)	(859)	8	101
1,450	37,705	1,429	(3,311)
263	6,732	335	1,577
263	6,732	335	1,577
92	1,445	78	303
30	1,437	55	(62)
122	2,882	133	241
102	2,508	167	275
1,937	49,827	2,064	(1,218)

<u>Revenues</u>	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$18,775	20%	\$218,375	18%
Rounds of Golf- CDD Resident	\$18,370	19%	\$277,619	23%
Rounds of Golf - Public	\$46,740	49%	\$588,359	49%
Rounds of Golf - Golf Now / EZ Links	\$13,858	15%	\$125,072	11%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,243)	-2%	(\$20,447)	-2%
TOTAL GREENS FEE REVENUE	\$95,500	100%	\$1,188,978	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$8,359	\$208,181	\$10,416	\$10,194
\$8,128	\$233,243	\$10,242	\$44,376
\$23,818	\$692,517	\$22,922	(\$104,158)
\$2,115	\$81,116	\$11,743	\$43,956
\$0	\$20,903	\$0	(\$20,903)
\$0	\$0	\$0	\$0
(\$2,365)	(\$20,246)	\$122	(\$201)
\$40,055	\$1,215,714	\$55,445	(\$26,736)

<u>Average \$ per Round of Golf</u>	Monthly	Year to Date
<u>Average \$ per round of Golf</u>		
Rounds of Golf- Associate Member	\$34.45	\$39.84
Rounds of Golf- CDD Resident	\$27.17	\$31.88
Rounds of Golf - Public	\$34.55	\$33.55
Rounds of Golf - Golf Now / EZ Links	\$34.82	\$36.52
Rounds of Golf- Tournaments	#DIV/0!	#DIV/0!
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$24.12	\$26.97
TOTAL - Average \$ per round of Golf	\$33.17	\$34.57

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$32.03	\$35.75	\$2.42	\$4.09
\$26.91	\$29.04	\$0.26	\$2.85
\$25.83	\$31.21	\$8.71	\$2.34
\$32.05	\$38.55	\$2.77	(\$2.04)
#DIV/0!	\$50.74	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$23.42	\$23.57	\$0.70	\$3.41
\$27.62	\$32.24	\$5.55	\$2.33

	Monthly	Year to Date
Membership Revenue	\$16,523	\$196,395
Average \$ per round of Golf	\$27.63	\$23.64

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$14,236	\$189,971	\$2,287	\$6,424
\$54.13	\$28.22	(\$26.50)	(\$4.58)