



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**April 30, 2021**



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**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 April 30, 2021

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	\$637,094	\$83,593	---	---	\$598,271	\$1,318,958
Accounts Receivable	---	---	---	---	\$1,312	\$1,312
Rent Receivable	---	---	---	---	\$2,155	\$2,155
Due From Golf Course	\$45,845	\$10,406	---	---	---	\$56,251
Due From General Fund	---	\$404	\$87,633	---	\$97,743	\$185,779
Due From Capital Reserve	\$209	---	---	---	\$7,552	\$7,762
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$2,678	\$2,678
Due from Capital Projects	---	\$62,609	---	---	\$750	\$63,359
Inventory - Pro Shop	---	---	---	---	\$40,141	\$40,141
<u>Investments:</u>						
State Board	---	\$89,216	---	---	---	\$89,216
Benefit Assessment- Series 2012	---	---	---	---	\$499,321	\$499,321
Reserve - Series 2012	---	---	---	---	\$280,134	\$280,134
Bond Service- Series 2006	---	---	\$2,574,168	---	---	\$2,574,168
Reserve- Series 2020	---	---	\$234,600	---	---	\$234,600
Temporary Interest Series 2020	---	---	\$361,244	---	---	\$361,244
Project- Series 2020	---	---	---	\$4,320,983	---	\$4,320,983
Improvements (Net of Depreciation)	---	---	---	---	\$1,130,855	\$1,130,855
Prepaid Expenses- Operations	\$4,822	---	---	---	\$94,023	\$98,845
<b>Total Assets</b>	<b>\$699,001</b>	<b>\$246,227</b>	<b>\$3,257,644</b>	<b>\$4,320,983</b>	<b>\$2,777,857</b>	<b>\$11,301,711</b>
<i>Liabilities</i>						
Accounts Payable	\$9,243	---	---	---	\$11,365	\$20,609
Accrued Expenses	\$5,659	---	---	---	\$13,886	\$19,544
Deferred Revenue- Season Advance	---	---	---	---	\$71,272	\$71,272
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$7,597	\$7,597
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$239,380	\$239,380
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	\$209	\$11,030	---	\$45,845	\$57,085
Accrued Interest Payable	---	---	---	---	\$112,464	\$112,464
Accrued Principal Payable	---	---	---	---	\$212,500	\$212,500
Sales Tax Payable	---	---	---	---	\$6,022	\$6,022
Event Deposits	---	---	---	---	(\$1,818)	(\$1,818)
Due to Golf Course	\$97,743	\$7,552	\$22,922	---	---	\$128,217
Due to Debt Service	\$87,633	---	---	---	---	\$87,633
Due to Capital Reserve	\$404	---	---	\$62,609	\$10,406	\$73,418
Bonds Payable - Series 2012	---	---	---	---	\$2,895,000	\$2,895,000
Bond Discount	---	---	---	---	(\$15,817)	(\$15,817)
Deferred Loss	---	---	---	---	(\$159,029)	(\$159,029)
<i>Fund Equity</i>						
Net Assets	---	---	---	---	(\$673,215)	(\$673,215)
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$4,822	---	---	---	---	\$4,822
Unassigned	\$317,498	---	---	---	---	\$317,498
Assigned- Capital Reserve Fund	---	\$238,466	---	---	---	\$238,466
Restricted for Capital Projects	---	---	---	\$4,258,374	---	\$4,258,374
Restricted for Debt Service	---	---	\$3,223,691	---	---	\$3,223,691
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$699,001</b>	<b>\$246,227</b>	<b>\$3,257,644</b>	<b>\$4,320,983</b>	<b>\$2,777,857</b>	<b>\$11,301,711</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending April 30, 2021

	Adopted Budget	Prorated Budget 4/30/21	Actual 4/30/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$775,142	(\$33,015)
Golf Course Administrative Services	\$56,280	\$32,830	\$32,830	\$0
Donations for Park Material	\$0	\$0	\$2,000	\$2,000
Interest Income	\$100	\$58	\$4	(\$55)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$841,045</b>	<b>\$809,975</b>	<b>(\$31,069)</b>

*Administrative Expenditures*

Supervisors Fees	\$30,496	\$17,789	\$18,107	(\$317)
Engineering Fees	\$5,000	\$2,917	\$1,390	\$1,527
Attorney's Fees	\$5,000	\$2,917	\$6,889	(\$3,972)
Dissemination	\$1,000	\$583	\$583	\$0
Trustee Fees	\$5,600	\$3,267	\$3,267	(\$0)
Annual Audit	\$6,500	\$3,792	\$1,925	\$1,867
Collection Agent	\$2,500	\$1,458	\$1,459	(\$0)
Management Fees	\$100,440	\$58,590	\$58,590	\$0
Postage	\$1,500	\$875	\$1,697	(\$822)
Printing & Binding	\$2,500	\$1,458	\$870	\$588
Insurance- Liability	\$7,475	\$4,360	\$5,475	(\$1,115)
Legal Advertising	\$1,500	\$875	\$839	\$36
Other Current Charges	\$1,500	\$875	\$281	\$594
Office Supplies	\$1,500	\$875	\$102	\$773
Dues & Licenses	\$175	\$102	\$102	(\$0)
Information Technology	\$3,400	\$1,983	\$1,983	\$0
<b>Total Administrative</b>	<b>\$176,086</b>	<b>\$102,717</b>	<b>\$103,558</b>	<b>(\$841)</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2021

	<b>Adopted Budget</b>	<b>Prorated Budget 4/30/21</b>	<b>Actual 4/30/21</b>	<b>Variance</b>
<i><u>Operating Expenditures</u></i>				
Salaries	\$149,299	\$87,091	\$83,448	\$3,643
Administrative Fee	\$1,659	\$968	\$1,398	(\$430)
FICA Expense	\$11,421	\$6,662	\$5,156	\$1,506
Employee Insurance	\$16,914	\$9,867	\$9,160	\$706
Workers Compensation	\$2,926	\$1,707	\$2,357	(\$651)
Unemployment	\$853	\$498	\$992	(\$495)
Other Contractual	\$7,500	\$4,375	\$4,473	(\$98)
Training	\$500	\$292	\$0	\$292
Uniforms	\$500	\$292	\$0	\$292
<b>Total Operating</b>	<b>\$191,572</b>	<b>\$111,750</b>	<b>\$106,985</b>	<b>\$4,765</b>
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$14,000	\$8,167	\$0	\$8,167
Lake Bank Restoration	\$60,000	\$60,000	\$57,000	\$3,000
Environmental Services	\$20,000	\$11,667	\$2,812	\$8,855
Water Management System	\$99,000	\$57,750	\$62,230	(\$4,480)
Control Burns	\$15,000	\$8,750	\$2,790	\$5,960
Contingencies	\$2,000	\$1,167	\$0	\$1,167
Fire Line Maintenance	\$3,000	\$1,750	\$800	\$950
Basin Repair	\$4,000	\$2,333	\$0	\$2,333
<b>Total Maintenance</b>	<b>\$217,000</b>	<b>\$151,583</b>	<b>\$125,633</b>	<b>\$25,951</b>

# Viera East

## Community Development District

General Fund  
Statement of Revenues & Expenditures  
For Period Ending April 30, 2021

	Adopted Budget	Prorated Budget 4/30/21	Actual 4/30/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$82,126	\$75,371	\$6,755
Administrative Fees	\$3,684	\$2,149	\$2,053	\$96
FICA	\$10,770	\$6,283	\$5,568	\$714
Health Insurance	\$18,818	\$10,977	\$9,630	\$1,347
Workers Compensation	\$2,759	\$1,609	\$2,058	(\$449)
Unemployment	\$2,120	\$1,237	\$1,636	(\$399)
Telephone	\$6,250	\$3,646	\$3,979	(\$333)
Utilities	\$5,500	\$3,208	\$4,192	(\$984)
Property Appraiser	\$1,990	\$1,990	\$1,989	\$2
Insurance	\$1,663	\$970	\$874	\$96
Repairs	\$15,000	\$8,750	\$13,644	(\$4,894)
Fuel	\$10,000	\$5,833	\$6,569	(\$735)
Park Maintenance	\$2,500	\$1,458	\$760	\$698
Sidewalk Maintenance	\$5,000	\$2,917	\$0	\$2,917
Chemicals	\$4,000	\$2,333	\$759	\$1,574
Contingencies	\$4,000	\$4,000	\$4,755	(\$755)
Refuse	\$6,000	\$3,500	\$2,880	\$620
Office Supplies	\$750	\$750	\$743	\$7
Uniforms	\$3,000	\$1,750	\$1,525	\$225
Fire Alarm System	\$6,500	\$3,792	\$4,758	(\$966)
Rain Bird Pump System	\$27,576	\$16,086	\$16,319	(\$233)
Park Materials	\$0	\$0	\$2,347	(\$2,347)
<b>Total Grounds Maintenance</b>	<b>\$278,667</b>	<b>\$165,364</b>	<b>\$162,409</b>	<b>\$2,955</b>
<b>Total Expenditures</b>	<b>\$863,325</b>	<b>\$531,415</b>	<b>\$498,585</b>	<b>\$32,830</b>
<b>Operating Income (Loss)</b>	<b>\$1,211</b>	<b>\$309,630</b>	<b>\$311,390</b>	<b>\$1,761</b>
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,211)	(\$404)	(\$404)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$1,211)</b>	<b>(\$404)</b>	<b>(\$404)</b>	<b>\$0</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$0)</b>	<b>\$309,226</b>	<b>\$310,987</b>	<b>\$1,761</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$187,333</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$498,320</b>	

# Viera East

## Community Development District

Capital Reserve Fund  
Statement of Revenues & Expenditures  
For Period Ending April 30, 2021

	Adopted Budget	Prorated Budget 4/30/21	Actual 4/30/21	Variance
<u>Revenues</u>				
Interest Income	\$2,500	\$1,458	\$94	(\$1,364)
Reserve Funding - Transfer In (General)	\$1,211	\$404	\$404	\$0
Reserve Funding - Transfer In (Golf)	\$31,219	\$10,406	\$10,406	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$34,930</b>	<b>\$12,268</b>	<b>\$10,904</b>	<b>(\$1,364)</b>
<u>Expenditures</u>				
Capital Outlay	\$100,000	\$71,416	\$71,416	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$71,416</b>	<b>\$71,416</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$90,070)</b>		<b>(\$60,512)</b>	
<b>Beginning Fund Balance</b>	<b>\$229,102</b>		<b>\$298,978</b>	
<b>Ending Fund Balance</b>	<b>\$139,032</b>		<b>\$238,466</b>	

# Viera East Community Development District

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending April 30, 2021

Check Date	Vendor	Detail	Amount
<b><u>Capital Outlay</u></b>			
<i>FY2021</i>			
2/18/21	Payne Restaurant Equipment	Machine & Dispenser	\$ 6,995.00
1/29/21	Amazon	Outdoor Convex Mirror	\$ 693.94
2/2/21	Amazon	WP Reflective Tape	\$ 71.98
2/2/21	Global Industrial	Post Guard Remove Bollard	\$ 3,624.59
3/4/21	Lowe's	Posts for Mirror	\$ 209.30
3/25/21	Laceys Lock Services	Bollard Project	\$ 288.50
3/29/21	Landscape Depot	Playground Project	\$ 4,853.14
4/1/21	Rob Dale	Playground Caution Signs	\$ 47.60
2/26/21	Gary Yeomans Palms Bay	Ford Truck	\$ 51,797.85
3/29/21	Regions Bank	Vision Metalizers	\$ 428.64
4/1/21	Lowe's	Bollard Project	\$ 193.24
4/8/21	ABC Concrete Cutting Inc	Bollard Project	\$ 1,292.65
5/19/21	Uline	Message Ctr Sign	\$ 750.00
5/19/21	Amazon	Playground Supplies	\$ 169.85
<b>Total</b>			<b><u>\$ 71,416.28</u></b>



# Viera East

## Community Development District

Debt Service Fund Series 2006  
Statement of Revenues & Expenditures  
For Period Ending April 30, 2021

	Adopted Budget	Prorated Budget 4/30/21	Actual 4/30/21	Variance
<b>Revenues</b>				
Special Assessments	\$2,376,297	\$2,376,297	\$2,279,219	(\$97,078)
Interest Income	\$1,500	\$875	\$35	(\$840)
<b>Total Revenues</b>	<b>\$2,377,797</b>	<b>\$2,377,172</b>	<b>\$2,279,254</b>	<b>(\$97,918)</b>
<b>Expenditures</b>				
<b>Series 2006</b>				
Interest-11/1	\$126,644	\$126,644	\$126,644	\$0
Interest-5/1	\$126,644	\$0	\$0	\$0
Principal-5/1	\$2,140,000	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$2,393,288</b>	<b>\$126,644</b>	<b>\$126,644</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$15,491)</b>		<b>\$2,152,610</b>	
<b>Beginning Fund Balance</b>	<b>\$522,357</b>		<b>\$475,238</b>	
<b>Ending Fund Balance</b>	<b>\$506,866</b>		<b>\$2,627,848</b>	

# Viera East

## Community Development District

Debt Service Fund Series 2020  
Statement of Revenues & Expenditures  
For Period Ending April 30, 2021

	Adopted Budget	Prorated Budget 4/30/21	Actual 4/30/21	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$583	\$18	(\$566)
<b>Total Revenues</b>	<b>\$1,000</b>	<b>\$583</b>	<b>\$18</b>	<b>(\$566)</b>
<u>Expenditures</u>				
<u>Series 2020</u>				
Interest-11/1	\$52,679	\$52,679	\$52,679	\$0
Interest-5/1	\$90,308	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$142,987</b>	<b>\$52,679</b>	<b>\$52,679</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$141,987)</b>		<b>(\$52,662)</b>	
<b>Beginning Fund Balance</b>	<b>\$648,505</b>		<b>\$648,505</b>	
<b>Ending Fund Balance</b>	<b>\$506,518</b>		<b>\$595,843</b>	

**Viera East**  
**Community Development District**  
 Capital Projects Fund Series 2020  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2021

	<b>Actual 4/30/21</b>
<u>Revenues</u>	
Interest Income	\$160
<b>Total Revenues</b>	<b>\$160</b>
<u>Expenditures</u>	
Capital Outlay	\$1,831,338
Cost of Issuance	\$0
<b>Total Expenditures</b>	<b>\$1,831,338</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$1,831,177)</b>
<b>Beginning Fund Balance</b>	<b>\$6,089,551</b>
<b>Ending Fund Balance</b>	<b>\$4,258,374</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2021

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	4,299	3,627	672	26,199	19,349	6,850
Member Rounds	10,000	854	1,029	(175)	6,473	5,489	984
Comp Rounds	3,000	143	309	(166)	1,383	1,647	(264)
EZ Links	3,000	0	309	(309)	-	1,580	(1,580)
GolfNow	2,000	264	206	58	1,965	1,098	867
Total Memberships	60	8	-	8	57	60	(3)
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$39	\$42	(\$4)	\$40	\$43	(\$3)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,426,357	\$165,529	\$153,333	\$12,195	\$1,042,776	\$832,279	\$210,497
Gift Cards - Sales	\$25,000	\$862	\$2,688	(\$1,825)	\$7,307	\$14,588	(\$7,281)
Gift Cards - Usage	(\$25,000)	(\$2,108)	(\$2,688)	\$579	(\$13,068)	(\$14,588)	\$1,519
Season Advance/Trail Fees	\$210,000	\$18,207	\$22,575	(\$4,368)	\$144,430	\$122,535	\$21,895
Associate Memberships	\$42,000	\$3,160	\$4,515	(\$1,355)	\$33,101	\$24,507	\$8,594
Driving Range	\$80,000	\$7,463	\$8,600	(\$1,137)	\$54,013	\$46,680	\$7,333
Golf Lessons	\$2,100	\$175	\$226	(\$51)	\$1,225	\$1,225	(\$0)
Merchandise Sales	\$115,000	\$11,856	\$12,363	(\$506)	\$71,450	\$67,103	\$4,348
Restaurant	\$20,000	\$3,225	\$2,150	\$1,075	\$23,122	\$11,670	\$11,452
Special Assessments - Operations	\$18,239	\$1,519	\$1,519	\$0	\$10,635	\$9,116	\$1,519
Miscellaneous Income	\$15,000	\$113	\$1,250	(\$1,137)	\$3,520	\$7,497	(\$3,977)
<b>Total Revenues</b>	<b>\$1,928,696</b>	<b>\$210,000</b>	<b>\$206,530</b>	<b>\$3,470</b>	<b>\$1,378,510</b>	<b>\$1,122,612</b>	<b>\$255,898</b>
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$2,278	\$1,250	(\$1,028)	\$9,337	\$8,747	(\$591)
Telephone/Internet	\$5,500	\$106	\$458	\$352	\$742	\$3,207	\$2,465
Postage	\$2,000	\$87	\$167	\$80	\$1,623	\$1,166	(\$456)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Utilities	\$15,900	\$1,322	\$1,324	\$2	\$8,703	\$9,271	\$568
Repairs & Maintenance	\$8,000	\$554	\$666	\$112	\$7,361	\$4,665	(\$2,697)
Advertising	\$45,000	\$830	\$3,749	\$2,919	\$9,617	\$26,240	\$16,622
Bank Charges	\$35,000	\$5,601	\$2,916	(\$2,686)	\$27,282	\$20,409	(\$6,874)
Office Supplies	\$4,000	\$324	\$333	\$9	\$1,441	\$2,332	\$891
Operating Supplies	\$5,000	\$289	\$417	\$127	\$2,832	\$2,916	\$83
Dues, Licenses & Subscriptions	\$8,000	\$793	\$666	(\$127)	\$3,211	\$4,665	\$1,454
Drug Testing - All Departments	\$500	\$292	\$42	(\$250)	\$486	\$292	(\$195)
Training, Education & Employee Relations	\$3,000	\$130	\$250	\$120	\$1,237	\$1,749	\$512
Contractual Security	\$3,000	\$382	\$250	(\$132)	\$2,820	\$1,749	(\$1,071)
IT Services	\$3,000	\$95	\$250	\$155	\$530	\$1,749	\$1,219
<b>Total Golf Course Expenditures</b>	<b>\$153,900</b>	<b>\$13,083</b>	<b>\$12,820</b>	<b>(\$263)</b>	<b>\$77,224</b>	<b>\$89,739</b>	<b>\$12,516</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2021

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$123	\$28	\$666	\$782	\$116
Equipment Lease	\$1,100	\$124	\$113	(\$11)	\$769	\$717	(\$52)
<b>Total Restaurant Expenditures</b>	<b>\$2,300</b>	<b>\$219</b>	<b>\$237</b>	<b>\$17</b>	<b>\$1,435</b>	<b>\$1,499</b>	<b>\$64</b>
<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$15,775	\$17,574	\$1,799	\$116,733	\$123,020	\$6,287
Administrative Fee	\$19,957	\$1,236	\$1,663	\$427	\$10,075	\$11,641	\$1,566
FICA Expense	\$16,547	\$1,207	\$1,379	\$172	\$8,930	\$9,652	\$722
Health Insurance	\$707	\$33	\$59	\$26	\$218	\$412	\$194
Workers Compensation	\$4,239	\$431	\$353	(\$78)	\$3,188	\$2,473	(\$715)
Unemployment	\$12,786	\$790	\$1,065	\$276	\$5,254	\$7,458	\$2,204
Golf Printing	\$2,200	\$0	\$183	\$183	\$1,200	\$1,283	\$83
Utilities	\$22,500	\$1,676	\$1,875	\$199	\$11,429	\$13,125	\$1,696
Repairs	\$250	\$0	\$21	\$21	\$355	\$146	(\$209)
Pest Control	\$1,200	\$95	\$100	\$5	\$666	\$700	\$34
Supplies	\$10,000	\$1,255	\$833	(\$422)	\$7,802	\$5,833	(\$1,969)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$875	\$875
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,167	\$1,167
Fuel	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Cart Lease	\$99,000	\$7,555	\$8,250	\$695	\$53,771	\$57,750	\$3,979
Cart Maintenance	\$4,000	\$435	\$333	(\$102)	\$4,815	\$2,333	(\$2,482)
Driving Range	\$10,000	\$0	\$833	\$833	\$1,548	\$5,833	\$4,286
<b>Total Golf Operation Expenditures</b>	<b>\$418,286</b>	<b>\$30,488</b>	<b>\$34,856</b>	<b>\$4,368</b>	<b>\$225,985</b>	<b>\$243,994</b>	<b>\$18,009</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$6,058	\$6,417	\$358	\$49,004	\$44,917	(\$4,087)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$6,058</b>	<b>\$6,417</b>	<b>\$358</b>	<b>\$49,004</b>	<b>\$44,917</b>	<b>(\$4,087)</b>

**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending April 30, 2021

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$452,632	\$29,500	\$37,719	\$8,219	\$229,833	\$264,035	\$34,202
Administrative Fees	\$11,919	\$935	\$993	\$59	\$6,408	\$6,953	\$545
FICA Expense	\$3,756	\$2,206	\$313	(\$1,893)	\$16,838	\$2,191	(\$14,647)
Employee Insurance	\$49,336	\$2,737	\$4,111	\$1,374	\$23,617	\$28,779	\$5,162
Workers Compensation	\$11,023	\$806	\$919	\$113	\$6,267	\$6,430	\$163
Unemployment	\$8,170	\$320	\$681	\$361	\$5,679	\$4,766	(\$913)
Consulting Fees	\$6,000	\$0	\$500	\$500	\$2,000	\$3,500	\$1,500
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$557	\$2,333	\$1,777
Utilities/Water	\$26,200	\$2,733	\$2,183	(\$550)	\$15,473	\$15,283	(\$190)
Repairs	\$48,000	\$909	\$4,000	\$3,091	\$25,414	\$28,000	\$2,586
Fuel & Oil	\$40,000	\$2,377	\$3,333	\$956	\$13,537	\$23,333	\$9,796
Pest Control	\$1,000	\$88	\$83	(\$4)	\$614	\$583	(\$30)
Irrigation/Drainage	\$30,000	\$1,047	\$2,500	\$1,453	\$7,194	\$17,500	\$10,306
Sand and Topsoil	\$26,500	\$1,457	\$2,208	\$752	\$3,359	\$15,458	\$12,100
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$3,180	\$4,083	\$904
Fertilizer	\$139,000	\$10,200	\$11,583	\$1,383	\$33,953	\$81,083	\$47,130
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$1,681	\$9,625	\$7,944
Trash Removal	\$2,000	\$402	\$167	(\$235)	\$1,646	\$1,167	(\$479)
Contingency	\$6,000	\$345	\$500	\$155	\$1,579	\$3,500	\$1,921
First Aid	\$800	\$0	\$67	\$67	\$121	\$467	\$345
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Operating Supplies	\$15,000	\$565	\$1,250	\$685	\$3,450	\$8,750	\$5,300
Training	\$1,000	\$314	\$83	(\$230)	\$865	\$583	(\$282)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$172	\$583	\$411
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Uniforms	\$8,500	\$806	\$708	(\$97)	\$4,992	\$4,958	(\$34)
Equipment Rental	\$2,000	\$31	\$167	\$136	\$31	\$1,167	\$1,136
Equipment Lease	\$165,000	\$10,009	\$13,750	\$3,741	\$83,682	\$96,250	\$12,568
Small Tools	\$500	\$0	\$42	\$42	\$0	\$292	\$292
<b>Total Golf Course Maintenance</b>	<b>\$1,084,836</b>	<b>\$67,785</b>	<b>\$90,403</b>	<b>\$22,618</b>	<b>\$492,143</b>	<b>\$632,821</b>	<b>\$140,678</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending April 30, 2021

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$875	\$875
Arbitrage	\$600	\$20	\$50	\$30	\$140	\$350	\$210
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	\$77,000	\$7,241	\$6,417	(\$824)	\$45,788	\$44,917	(\$872)
Property Taxes	\$15,000	\$1,622	\$1,250	(\$372)	\$12,058	\$8,750	(\$3,308)
<b>Total Administrative Expenditures</b>	<b>\$156,980</b>	<b>\$14,123</b>	<b>\$13,082</b>	<b>(\$1,041)</b>	<b>\$94,666</b>	<b>\$91,572</b>	<b>(\$3,094)</b>
<b>Total Revenues</b>	<b>\$1,928,696</b>	<b>\$210,000</b>	<b>\$206,530</b>	<b>\$3,470</b>	<b>\$1,378,510</b>	<b>\$1,122,612</b>	<b>\$255,898</b>
<b>Total Expenditures</b>	<b>\$1,893,302</b>	<b>\$131,756</b>	<b>\$157,814</b>	<b>\$26,058</b>	<b>\$940,456</b>	<b>\$1,104,542</b>	<b>\$164,086</b>
<b>Operating Income (Loss)</b>	<b>\$35,394</b>	<b>\$78,244</b>	<b>\$48,716</b>	<b>\$29,527</b>	<b>\$438,054</b>	<b>\$18,070</b>	<b>\$419,984</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	(\$0)	\$326,813	\$326,813	(\$0)
Interest Income	\$1,000	\$2	\$83	(\$81)	\$7	\$583	(\$576)
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$45	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	(\$31,219)	(\$5,203)	(\$5,203)	\$0	(\$10,406)	(\$10,406)	\$0
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$81,915)	(\$81,915)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$247,917)	(\$247,917)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$35,394)</b>	<b>(\$5,632)</b>	<b>(\$5,551)</b>	<b>(\$81)</b>	<b>(\$13,373)</b>	<b>(\$12,842)</b>	<b>(\$531)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$72,611</b>	<b>\$43,165</b>	<b>\$29,446</b>	<b>\$424,681</b>	<b>\$5,229</b>	<b>\$419,453</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>(\$1,097,897)</b>	<b>----</b>	<b>----</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>(\$673,215)</b>	<b>----</b>	<b>----</b>

# Viera East Community Development District

## ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$0	\$0	\$0	\$0	\$0	\$71,450
<b>Total Revenues</b>	<b>\$9,238</b>	<b>\$9,725</b>	<b>\$10,462</b>	<b>\$8,683</b>	<b>\$9,199</b>	<b>\$12,288</b>	<b>\$11,856</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71,450</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$0	\$0	\$0	\$0	\$0	\$49,004
<b>Total Expenditures</b>	<b>\$6,482</b>	<b>\$4,241</b>	<b>\$8,630</b>	<b>\$7,219</b>	<b>\$3,007</b>	<b>\$13,366</b>	<b>\$6,058</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,004</b>
<b>Operating Income (Loss)</b>	<b>\$2,756</b>	<b>\$5,484</b>	<b>\$1,832</b>	<b>\$1,464</b>	<b>\$6,191</b>	<b>(\$1,078)</b>	<b>\$5,798</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,447</b>



**Viera East General Fund  
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$196,793	\$503,121	\$38,045	\$7,380	\$7,988	\$21,815	\$0	\$0	\$0	\$0	\$0	\$775,142
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
Donations for Park Material	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$2,000
Interest Income	\$0	\$0	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
<b>Total Revenues</b>	<b>\$4,690</b>	<b>\$201,483</b>	<b>\$507,811</b>	<b>\$42,738</b>	<b>\$12,071</b>	<b>\$13,678</b>	<b>\$27,505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$809,975</b>
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,678	\$2,384	\$2,900	\$1,415	\$2,328	\$2,561	\$3,841	\$0	\$0	\$0	\$0	\$0	\$18,107
Engineering Fees	\$0	\$0	\$475	\$150	\$0	\$615	\$150	\$0	\$0	\$0	\$0	\$0	\$1,390
Attorney's Fees	\$0	\$0	\$1,524	\$0	\$4,785	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$6,889
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	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$0	\$0	\$0	\$0	\$0	\$1,925
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$1,459
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$58,590
Postage	\$364	\$198	\$138	\$324	\$52	\$585	\$35	\$0	\$0	\$0	\$0	\$0	\$1,697
Printing & Binding	\$206	\$70	\$125	\$50	\$212	\$87	\$121	\$0	\$0	\$0	\$0	\$0	\$870
Insurance- Liability	\$608	\$608	\$608	\$1,358	\$608	\$1,075	\$608	\$0	\$0	\$0	\$0	\$0	\$5,475
Legal Advertising	\$296	\$0	\$0	\$271	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$839
Other Current Charges	\$78	\$29	\$59	\$17	\$17	\$49	\$33	\$0	\$0	\$0	\$0	\$0	\$281
Office Supplies	\$20	\$20	\$20	\$20	\$0	\$12	\$10	\$0	\$0	\$0	\$0	\$0	\$102
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$102
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$1,983
<b>Total Administrative</b>	<b>\$13,953</b>	<b>\$13,011</b>	<b>\$15,550</b>	<b>\$13,307</b>	<b>\$17,974</b>	<b>\$15,265</b>	<b>\$14,499</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103,558</b>
<i>Operating Expenditures</i>													
Salaries	\$11,153	\$13,540	\$12,302	\$12,301	\$11,077	\$11,947	\$11,129	\$0	\$0	\$0	\$0	\$0	\$83,448
Administration Fee	\$556	\$157	\$143	\$143	\$129	\$139	\$129	\$0	\$0	\$0	\$0	\$0	\$1,398
FICA Expense	\$382	\$928	\$843	\$845	\$563	\$788	\$808	\$0	\$0	\$0	\$0	\$0	\$5,156
Health Insurance	\$1,281	\$1,281	\$1,281	\$1,359	\$1,319	\$1,319	\$1,319	\$0	\$0	\$0	\$0	\$0	\$9,160
Workers Compensation	\$305	\$218	\$336	\$336	\$500	\$359	\$304	\$0	\$0	\$0	\$0	\$0	\$2,357
Unemployment	\$0	\$152	\$191	\$374	\$100	\$112	\$63	\$0	\$0	\$0	\$0	\$0	\$992
Other Contractual	\$462	\$1,225	\$903	\$462	\$341	\$462	\$619	\$0	\$0	\$0	\$0	\$0	\$4,473
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>\$14,139</b>	<b>\$17,501</b>	<b>\$16,000</b>	<b>\$15,820</b>	<b>\$14,030</b>	<b>\$15,126</b>	<b>\$14,371</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$106,985</b>

**Viera East General Fund  
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$17,100	\$39,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,000
Environmental Services	\$123	\$310	\$965	\$514	\$387	\$83	\$430	\$0	\$0	\$0	\$0	\$0	\$2,812
Water Management System	\$7,887	\$8,087	\$13,107	\$8,087	\$7,833	\$9,341	\$7,887	\$0	\$0	\$0	\$0	\$0	\$62,230
Control Burns	\$0	\$0	\$0	\$0	\$652	\$2,138	\$0	\$0	\$0	\$0	\$0	\$0	\$2,790
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$25,110</b>	<b>\$48,297</b>	<b>\$14,072</b>	<b>\$9,401</b>	<b>\$8,873</b>	<b>\$11,562</b>	<b>\$8,317</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125,633</b>
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,364	\$12,255	\$11,279	\$11,316	\$9,888	\$10,604	\$9,665	\$0	\$0	\$0	\$0	\$0	\$75,371
Administrative Fees	\$288	\$409	\$318	\$298	\$241	\$258	\$241	\$0	\$0	\$0	\$0	\$0	\$2,053
FICA	\$780	\$907	\$832	\$829	\$723	\$775	\$723	\$0	\$0	\$0	\$0	\$0	\$5,568
Health Insurance	\$1,452	\$1,428	\$1,265	\$1,344	\$1,404	\$1,357	\$1,380	\$0	\$0	\$0	\$0	\$0	\$9,630
Workers Compensation	\$283	\$335	\$308	\$309	\$270	\$290	\$264	\$0	\$0	\$0	\$0	\$0	\$2,058
Unemployment	\$21	\$25	\$202	\$650	\$401	\$272	\$64	\$0	\$0	\$0	\$0	\$0	\$1,636
Telephone	\$633	\$544	\$554	\$551	\$563	\$563	\$572	\$0	\$0	\$0	\$0	\$0	\$3,979
Utilities	\$506	\$780	\$534	\$536	\$594	\$699	\$543	\$0	\$0	\$0	\$0	\$0	\$4,192
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance- Property	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$874
Repairs	\$3,081	\$837	\$1,593	\$1,696	\$724	\$2,634	\$3,079	\$0	\$0	\$0	\$0	\$0	\$13,644
Fuel	\$1,442	\$531	\$511	\$158	\$1,837	\$1,064	\$1,026	\$0	\$0	\$0	\$0	\$0	\$6,569
Park Maintenance	\$0	\$0	\$480	\$0	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$760
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$759	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$759
Contingencies	\$215	\$0	\$935	\$3,013	\$592	\$230	(\$230)	\$0	\$0	\$0	\$0	\$0	\$4,755
Refuse	\$480	\$240	\$240	\$240	\$960	\$480	\$240	\$0	\$0	\$0	\$0	\$0	\$2,880
Office Supplies	\$512	\$212	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$743
Uniforms	\$199	\$247	\$245	\$196	\$196	\$245	\$196	\$0	\$0	\$0	\$0	\$0	\$1,525
Fire Alarm System	\$512	\$588	\$512	\$512	\$512	\$512	\$1,611	\$0	\$0	\$0	\$0	\$0	\$4,758
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$16,319
Park Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347	\$0	\$0	\$0	\$0	\$0	\$2,347
<b>Total Grounds Maintenance</b>	<b>\$23,190</b>	<b>\$21,762</b>	<b>\$24,450</b>	<b>\$24,829</b>	<b>\$21,608</b>	<b>\$22,426</b>	<b>\$24,146</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,409</b>
<b>Total Expenditures</b>	<b>\$76,391</b>	<b>\$100,571</b>	<b>\$70,072</b>	<b>\$63,356</b>	<b>\$62,484</b>	<b>\$64,378</b>	<b>\$61,333</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$498,585</b>
<b>Operating Income (Loss)</b>	<b>(\$71,701)</b>	<b>\$100,912</b>	<b>\$437,739</b>	<b>(\$20,619)</b>	<b>(\$50,413)</b>	<b>(\$50,701)</b>	<b>(\$33,827)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$311,390</b>
<i>Non Operating Revenues/(Expenditures)</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	(\$202)	(\$202)	\$0	\$0	\$0	\$0	\$0	(\$404)
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Non Operating Revenues/Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$202)</b>	<b>(\$202)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$404)</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$71,701)</b>	<b>\$100,912</b>	<b>\$437,739</b>	<b>(\$20,619)</b>	<b>(\$50,413)</b>	<b>(\$50,902)</b>	<b>(\$34,029)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$310,987</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	3,263	2,946	3,532	3,840	3,564	4,755	4,299	0	0	0	0	0	26,199
Member Rounds	701	666	816	1,012	836	1,008	854	0	0	0	0	580	6,473
Comp Rounds	237	152	234	239	182	196	143	0	0	0	0	0	1,383
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	285	256	293	313	250	304	264	0	0	0	0	0	1,965
<i>Revenue per Round</i>													
Paid Rounds	\$33	\$37	\$37	\$43	\$45	\$43	\$39	\$0	\$0	\$0	\$0	\$0	\$276
<b>Revenues:</b>													
Greens Fees	\$107,375	\$107,634	\$130,099	\$165,174	\$161,835	\$205,130	\$165,529	\$0	\$0	\$0	\$0	\$0	\$1,042,776
Gift Cards - Sales	\$458	\$636	\$3,462	\$433	\$398	\$1,059	\$862	\$0	\$0	\$0	\$0	\$0	\$7,307
Gift Cards - Usage	(\$803)	(\$482)	(\$2,812)	(\$3,031)	(\$1,817)	(\$2,014)	(\$2,108)	\$0	\$0	\$0	\$0	\$0	(\$13,068)
Season Advance/Trail Fees	\$18,051	\$20,606	\$22,572	\$21,363	\$21,645	\$21,986	\$18,207	\$0	\$0	\$0	\$0	\$0	\$144,430
Associate Memberships	\$3,950	\$3,081	\$4,661	\$7,900	\$5,767	\$4,582	\$3,160	\$0	\$0	\$0	\$0	\$0	\$33,101
Driving Range	\$5,963	\$6,015	\$8,358	\$8,857	\$7,544	\$9,812	\$7,463	\$0	\$0	\$0	\$0	\$0	\$54,013
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$1,225
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$0	\$0	\$0	\$0	\$0	\$71,450
Restaurant	\$2,359	\$3,141	\$4,837	\$3,029	\$2,377	\$4,154	\$3,225	\$0	\$0	\$0	\$0	\$0	\$23,122
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$0	\$0	\$0	\$0	\$10,635
Miscellaneous Income	\$2,867	\$145	\$189	\$95	\$105	\$6	\$113	\$0	\$0	\$0	\$0	\$0	\$3,520
<b>Total Revenues</b>	<b>\$151,152</b>	<b>\$152,194</b>	<b>\$183,522</b>	<b>\$214,197</b>	<b>\$208,747</b>	<b>\$258,697</b>	<b>\$210,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,378,510</b>
<b>Golf Course Expenditures:</b>													
Other Contractual Services	\$710	\$1,035	\$1,035	\$1,635	\$1,847	\$798	\$2,278	\$0	\$0	\$0	\$0	\$0	\$9,337
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$0	\$0	\$0	\$0	\$0	\$742
Postage	\$0	\$41	\$1,495	\$0	\$0	\$0	\$87	\$0	\$0	\$0	\$0	\$0	\$1,623
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,217	\$1,288	\$1,201	\$1,262	\$1,262	\$1,151	\$1,322	\$0	\$0	\$0	\$0	\$0	\$8,703
Repairs & Maintenance	\$419	\$250	\$0	\$1,661	\$2,596	\$1,881	\$554	\$0	\$0	\$0	\$0	\$0	\$7,361
Advertising	(\$350)	\$2,099	\$4,117	\$665	\$1,364	\$894	\$830	\$0	\$0	\$0	\$0	\$0	\$9,617
Bank Charges	\$2,332	\$3,112	\$3,184	\$3,636	\$4,992	\$4,426	\$5,601	\$0	\$0	\$0	\$0	\$0	\$27,282
Office Supplies	\$78	\$327	\$115	\$19	\$263	\$315	\$324	\$0	\$0	\$0	\$0	\$0	\$1,441
Operating Supplies	\$442	\$345	\$566	\$822	\$110	\$258	\$289	\$0	\$0	\$0	\$0	\$0	\$2,832
Dues, Licenses & Subscriptions	\$180	\$0	\$293	\$0	\$943	\$1,002	\$793	\$0	\$0	\$0	\$0	\$0	\$3,211
Drug Testing - All Departments	\$0	\$0	\$49	\$49	\$0	\$97	\$292	\$0	\$0	\$0	\$0	\$0	\$486
Training, Education & Employee Relations	\$51	\$381	\$0	\$0	\$675	\$0	\$130	\$0	\$0	\$0	\$0	\$0	\$1,237
Contractual Security	\$482	\$519	\$662	\$197	\$196	\$382	\$382	\$0	\$0	\$0	\$0	\$0	\$2,820
IT Services	\$0	\$435	\$0	\$0	\$0	\$0	\$95	\$0	\$0	\$0	\$0	\$0	\$530
<b>Total Golf Course Expenditures</b>	<b>\$5,667</b>	<b>\$9,938</b>	<b>\$12,822</b>	<b>\$10,052</b>	<b>\$14,353</b>	<b>\$11,309</b>	<b>\$13,083</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$77,224</b>
<b>Restaurant Expenditures:</b>													
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$666
Equipment Lease	\$100	\$147	\$100	\$100	\$99	\$99	\$124	\$0	\$0	\$0	\$0	\$0	\$769
<b>Total Restaurant Expenditures</b>	<b>\$195</b>	<b>\$242</b>	<b>\$195</b>	<b>\$195</b>	<b>\$194</b>	<b>\$194</b>	<b>\$219</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,435</b>

**Viera East Golf Course  
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b><i>Golf Operations:</i></b>													
Salaries	\$16,087	\$18,232	\$16,814	\$17,038	\$15,326	\$17,461	\$15,775	\$0	\$0	\$0	\$0	\$0	\$116,733
Administrative Fee	\$1,586	\$1,816	\$1,511	\$1,434	\$1,193	\$1,299	\$1,236	\$0	\$0	\$0	\$0	\$0	\$10,075
FICA Expense	\$1,231	\$1,395	\$1,286	\$1,304	\$1,172	\$1,336	\$1,207	\$0	\$0	\$0	\$0	\$0	\$8,930
Health Insurance	\$43	\$43	\$33	\$0	\$33	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$218
Workers Compensation	\$439	\$498	\$459	\$465	\$419	\$477	\$431	\$0	\$0	\$0	\$0	\$0	\$3,188
Unemployment	\$521	\$515	\$569	\$1,022	\$920	\$918	\$790	\$0	\$0	\$0	\$0	\$0	\$5,254
Golf Printing	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
Utilities	\$1,686	\$1,629	\$1,517	\$1,655	\$1,586	\$1,680	\$1,676	\$0	\$0	\$0	\$0	\$0	\$11,429
Repairs	\$0	\$0	\$0	\$355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$0	\$0	\$666
Supplies	\$1,410	\$1,019	\$876	\$1,205	\$719	\$1,318	\$1,255	\$0	\$0	\$0	\$0	\$0	\$7,802
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$7,683	\$7,179	\$7,776	\$8,573	\$7,971	\$7,033	\$7,555	\$0	\$0	\$0	\$0	\$0	\$53,771
Cart Maintenance	\$251	\$272	\$1,275	\$604	\$711	\$1,268	\$435	\$0	\$0	\$0	\$0	\$0	\$4,815
Driving Range	\$32	\$0	\$733	\$556	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,548
<b>Total Golf Operation Expenditures</b>	<b>\$31,062</b>	<b>\$32,692</b>	<b>\$34,144</b>	<b>\$34,307</b>	<b>\$30,372</b>	<b>\$32,920</b>	<b>\$30,488</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,985</b>
<b><i>Merchandise Sales:</i></b>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$0	\$0	\$0	\$0	\$0	\$49,004
<b>Total Merchandise Sales</b>	<b>\$6,482</b>	<b>\$4,241</b>	<b>\$8,630</b>	<b>\$7,219</b>	<b>\$3,007</b>	<b>\$13,366</b>	<b>\$6,058</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,004</b>
<b><i>Golf Course Maintenance:</i></b>													
Salaries	\$32,200	\$38,863	\$31,368	\$38,115	\$26,216	\$33,570	\$29,500	\$0	\$0	\$0	\$0	\$0	\$229,833
Administrative Fees	\$852	\$1,035	\$822	\$1,037	\$815	\$913	\$935	\$0	\$0	\$0	\$0	\$0	\$6,408
FICA Expense	\$2,400	\$2,819	\$2,279	\$2,776	\$1,901	\$2,456	\$2,206	\$0	\$0	\$0	\$0	\$0	\$16,838
Employee Insurance	\$6,053	\$3,786	\$2,834	\$3,671	\$1,751	\$2,785	\$2,737	\$0	\$0	\$0	\$0	\$0	\$23,617
Workers Compensation	\$877	\$1,061	\$856	\$1,039	\$714	\$914	\$806	\$0	\$0	\$0	\$0	\$0	\$6,267
Unemployment	\$0	\$0	\$334	\$2,177	\$1,454	\$1,393	\$320	\$0	\$0	\$0	\$0	\$0	\$5,679
Consulting Fees	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Fire Alarm System	\$512	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557
Utilities/Water	\$2,072	\$2,322	\$1,885	\$2,066	\$2,301	\$2,094	\$2,733	\$0	\$0	\$0	\$0	\$0	\$15,473
Repairs	\$4,341	\$7,770	\$817	\$6,763	\$1,613	\$3,201	\$909	\$0	\$0	\$0	\$0	\$0	\$25,414
Fuel & Oil	\$2,720	\$1,078	\$1,038	\$320	\$3,513	\$2,491	\$2,377	\$0	\$0	\$0	\$0	\$0	\$13,537
Pest Control	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$614
Irrigation/Drainage	\$1,150	\$1,525	\$1,527	\$736	\$736	\$473	\$1,047	\$0	\$0	\$0	\$0	\$0	\$7,194
Sand and Topsoil	\$321	\$321	\$0	\$641	\$0	\$618	\$1,457	\$0	\$0	\$0	\$0	\$0	\$3,359
Flower/Mulch	\$296	\$0	\$337	\$1,496	\$296	\$754	\$0	\$0	\$0	\$0	\$0	\$0	\$3,180
Fertilizer	\$7,254	\$3,173	\$3,618	\$2,497	\$2,360	\$4,851	\$10,200	\$0	\$0	\$0	\$0	\$0	\$33,953
Seed/Sod	\$0	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,681
Trash Removal	\$240	\$402	\$0	\$201	\$402	\$0	\$402	\$0	\$0	\$0	\$0	\$0	\$1,646
Contingency	\$0	\$0	\$0	\$0	\$0	\$1,234	\$345	\$0	\$0	\$0	\$0	\$0	\$1,579
First Aid	\$0	\$71	\$0	\$0	\$0	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$121
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$743	\$1,487	\$144	\$0	\$485	\$26	\$565	\$0	\$0	\$0	\$0	\$0	\$3,450
Training	\$0	\$0	\$0	\$0	\$0	\$552	\$314	\$0	\$0	\$0	\$0	\$0	\$865
Janitorial Supplies	\$17	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$172
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$592	\$797	\$777	\$622	\$622	\$777	\$806	\$0	\$0	\$0	\$0	\$0	\$4,992
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$31
Equipment Lease	\$12,688	\$11,952	\$13,484	\$9,219	\$13,229	\$13,100	\$10,009	\$0	\$0	\$0	\$0	\$0	\$83,682
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$75,915</b>	<b>\$80,884</b>	<b>\$62,755</b>	<b>\$73,966</b>	<b>\$58,497</b>	<b>\$72,340</b>	<b>\$67,785</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$492,143</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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$140
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	\$6,127	\$6,127	\$6,127	\$6,365	\$6,127	\$7,673	\$7,241	\$0	\$0	\$0	\$0	\$0	\$45,788
Property Taxes	\$1,250	\$1,250	\$1,126	\$1,757	\$1,621	\$3,431	\$1,622	\$0	\$0	\$0	\$0	\$0	\$12,058
<b>Total Administrative Expenditures</b>	<b>\$12,637</b>	<b>\$12,637</b>	<b>\$12,514</b>	<b>\$13,382</b>	<b>\$13,009</b>	<b>\$16,364</b>	<b>\$14,123</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$94,666</b>
<b>Total Revenues</b>	<b>\$151,152</b>	<b>\$152,194</b>	<b>\$183,522</b>	<b>\$214,197</b>	<b>\$208,747</b>	<b>\$258,697</b>	<b>\$210,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,378,510</b>
<b>Total Expenditures</b>	<b>\$131,958</b>	<b>\$140,634</b>	<b>\$131,059</b>	<b>\$139,121</b>	<b>\$119,433</b>	<b>\$146,493</b>	<b>\$131,756</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$940,456</b>
<b>Operating Income (Loss)</b>	<b>\$19,193</b>	<b>\$11,560</b>	<b>\$52,463</b>	<b>\$75,076</b>	<b>\$89,314</b>	<b>\$112,204</b>	<b>\$78,244</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$438,054</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$0	\$0	\$0	\$0	\$0	\$326,813
Interest Income	\$1	\$0	\$1	\$1	\$1	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$7
Gain on Sale of Asset	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	(\$5,203)	(\$5,203)	\$0	\$0	\$0	\$0	\$0	(\$10,406)
Interest Expense	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	\$0	\$0	\$0	\$0	\$0	(\$81,915)
Principal Expense	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	\$0	\$0	\$0	\$0	(\$247,917)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$385)</b>	<b>(\$431)</b>	<b>(\$430)</b>	<b>(\$430)</b>	<b>(\$430)</b>	<b>(\$5,634)</b>	<b>(\$5,632)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$13,373)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$18,808</b>	<b>\$11,129</b>	<b>\$52,033</b>	<b>\$74,646</b>	<b>\$88,883</b>	<b>\$106,570</b>	<b>\$72,611</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$424,681</b>

**Viera East  
Community Development District  
Special Assessment Receipts - FY2021**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
11/13/19	\$ 72,600.70	\$ 15,592.25	\$ 45,847.31	\$ 11,161.14	\$ 72,600.70
11/20/20	\$ 843,706.63	\$ 181,200.57	\$ 532,800.40	\$ 129,705.66	\$ 843,706.63
12/4/20	\$ 1,899,535.57	\$ 407,958.07	\$ 1,199,555.95	\$ 292,021.55	\$ 1,899,535.57
12/16/20	\$ 443,096.08	\$ 95,162.54	\$ 279,815.00	\$ 68,118.54	\$ 443,096.08
1/12/21	\$ 177,142.96	\$ 38,044.51	\$ 111,865.71	\$ 27,232.74	\$ 177,142.96
2/9/21	\$ 34,365	\$ 7,380	\$ 21,701	\$ 5,283	\$ 34,364.84
3/9/21	\$ 37,193	\$ 7,988	\$ 23,487	\$ 5,718	\$ 37,193
4/9/21	\$ 101,577	\$ 21,815	\$ 64,146	\$ 15,616	\$ 101,577
	\$ 3,609,216	\$ 775,142	\$ 2,279,219	\$ 554,856	\$ 3,609,216

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,376,297	63.15%	\$ 2,279,219	\$ (2,191,586)	\$ 87,633
General Fund	\$ 808,157	21.48%	\$ 775,142	\$ (775,142)	\$ -
Recreation Fund	\$ 578,489	15.37%	\$ 554,856	\$ (533,523)	\$ 21,333
	\$ 3,762,943	100.00%	\$ 3,609,216	\$ (3,500,250)	\$ 108,966

<b>Percentage Collected</b>	<b>95.91%</b>
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**Viera East**  
**Community Development District**  
Golf Course/Recreation Fund- Operations  
Prior Month/Year Comparison

	Actuals 4/30/20	Actuals 4/30/21	Variance	Year to Date 4/30/20	Year to Date 4/30/21	Variance
<i>Revenues:</i>						
Greens Fees	\$ 104,181	\$ 165,529	\$ 61,347	\$ 850,801	\$ 1,042,776	\$ 191,975
Gift Cards - Sales	\$ 213	\$ 862	\$ 650	\$ 5,021	\$ 7,307	\$ 2,286
Gift Cards - Usage	\$ (795)	\$ (2,108)	\$ (1,314)	\$ (9,634)	\$ (13,068)	\$ (3,434)
Season Advance/Trail Fees	\$ 18,542	\$ 18,207	\$ (335)	\$ 128,651	\$ 144,430	\$ 15,779
Associate Memberships	\$ 2,133	\$ 3,160	\$ 1,027	\$ 26,307	\$ 33,101	\$ 6,794
Driving Range	\$ 8,212	\$ 7,463	\$ (749)	\$ 44,657	\$ 54,013	\$ 9,356
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 1,225	\$ 1,225	\$ -
Merchandise Sales	\$ 10,715	\$ 11,856	\$ 1,141	\$ 67,000	\$ 71,450	\$ 4,451
Restaurant	\$ 3,061	\$ 3,225	\$ 164	\$ 16,839	\$ 23,122	\$ 6,282
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 13,141	\$ 10,635	\$ (2,506)
Miscellaneous Income	\$ 1,983	\$ 113	\$ (1,870)	\$ 16,813	\$ 3,520	\$ (13,294)
<b>Total Revenues</b>	<b>\$ 150,298</b>	<b>\$ 210,000</b>	<b>\$ 59,702</b>	<b>\$ 1,160,821</b>	<b>\$ 1,378,510</b>	<b>\$ 217,689</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 9,646	\$ 13,083	\$ (3,437)	\$ 81,995	\$ 77,224	\$ 4,772
Restaurant	\$ 193	\$ 219	\$ (27)	\$ 1,350	\$ 1,435	\$ (85)
Golf Operations	\$ 41,343	\$ 30,488	\$ 10,855	\$ 236,209	\$ 225,985	\$ 10,224
Merchandise Sales	\$ 8,297	\$ 6,058	\$ 2,239	\$ 44,021	\$ 49,004	\$ (4,983)
Golf Course Maintenance	\$ 85,909	\$ 67,785	\$ 18,124	\$ 584,107	\$ 492,143	\$ 91,965
Administrative	\$ 12,325	\$ 14,123	\$ (1,797)	\$ 86,504	\$ 94,666	\$ (8,162)
<b>Total Expenditures</b>	<b>\$ 157,713</b>	<b>\$ 131,756</b>	<b>\$ 25,957</b>	<b>\$ 1,034,186</b>	<b>\$ 940,456</b>	<b>\$ 93,730</b>
<b>Operating Income/(Loss)</b>	<b>\$ (7,415)</b>	<b>\$ 78,244</b>	<b>\$ 85,659</b>	<b>\$ 126,635</b>	<b>\$ 438,054</b>	<b>\$ 311,419</b>





**Viera East  
Community Development District  
Detailed Rounds of Golf Report  
Apr-21**

<b>Rounds of Golf</b>	<b>Monthly</b>		<b>Year to Date</b>	
<b>Paid Rounds</b>				
Rounds of Golf- Associate Member	820	15%	5,540	16%
Rounds of Golf- CDD Resident	901	16%	4,931	14%
Rounds of Golf - Public	1,998	36%	11,353	32%
Rounds of Golf - Golf Now / EZ Links	619	11%	4,761	14%
Rounds of Golf- Tournaments	78	1%	80	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(104)	-2%	(557)	-2%
<b>Total Paid Rounds</b>	<b>4,312</b>		<b>26,108</b>	
<b>Member Rounds</b>				
Rounds of Golf - Members	854	15%	5,909	17%
<b>Total Member Rounds</b>	<b>854</b>		<b>5,909</b>	
<b>Comp Rounds</b>				
Rounds of Golf- Staff/Comp	78	1%	597	2%
Rounds of Golf- Other Comp	70	1%	667	2%
<b>Total Comp Rounds</b>	<b>148</b>		<b>1,264</b>	
Rounds of golf - GolfNow/EZ Links	264	5%	1,965	6%
<b>TOTAL ROUNDS OF GOLF</b>	<b>5,578</b>	<b>100%</b>	<b>35,246</b>	<b>100%</b>

<b>PY - PREVIOUS YEAR</b>			
<b>PY</b>	<b>PY</b>	<b>Vs. PY</b>	<b>Vs. PY</b>
<b>Monthly</b>	<b>Year to Date</b>	<b>Monthly</b>	<b>Year to Date</b>
448	3,538	372	2,002
840	5,664	61	(733)
1,543	11,493	455	(140)
284	1,625	335	3,136
0	0	78	80
0	0	0	0
(36)	(405)	(68)	(152)
<b>3,079</b>	<b>21,915</b>	<b>1,233</b>	<b>4,193</b>
950	5,508	(96)	401
<b>950</b>	<b>5,508</b>	<b>(96)</b>	<b>401</b>
147	1,066	(69)	(469)
105	928	(35)	(261)
<b>252</b>	<b>1,994</b>	<b>(104)</b>	<b>(730)</b>
246	1,775	18	190
<b>4,527</b>	<b>31,192</b>	<b>1,051</b>	<b>4,054</b>

<b>Revenues</b>	<b>Monthly</b>		<b>Year to Date</b>	
<b>Greens Fee Revenue</b>				
Rounds of Golf- Associate Member	\$33,322	21%	\$188,934	18%
Rounds of Golf- CDD Resident	\$28,574	18%	\$207,529	20%
Rounds of Golf - Public	\$75,083	47%	\$546,333	53%
Rounds of Golf - Golf Now / EZ Links	\$22,867	14%	\$96,466	9%
Rounds of Golf- Tournaments	\$2,613	2%	\$2,679	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$3,386)	-2%	(\$17,674)	-2%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$159,073</b>	<b>100%</b>	<b>\$1,024,267</b>	<b>100%</b>

<b>PY</b>	<b>PY</b>	<b>Vs. PY</b>	<b>Vs. PY</b>
<b>Monthly</b>	<b>Year to Date</b>	<b>Monthly</b>	<b>Year to Date</b>
\$17,474	\$150,919	\$15,848	\$38,015
\$24,167	\$195,794	\$4,407	\$11,735
\$50,006	\$408,503	\$25,077	\$137,830
\$10,469	\$64,875	\$12,398	\$31,591
\$0	\$0	\$2,613	\$2,679
\$0	\$0	\$0	\$0
(\$824)	(\$11,307)	(\$2,562)	(\$6,367)
<b>\$101,292</b>	<b>\$808,784</b>	<b>\$57,781</b>	<b>\$215,483</b>

<b>Average \$ per Round of Golf</b>	<b>Monthly</b>		<b>Year to Date</b>	
<b>Average \$ per round of Golf</b>				
Rounds of Golf- Associate Member	\$40.64		\$34.10	
Rounds of Golf- CDD Resident	\$31.71		\$42.09	
Rounds of Golf - Public	\$37.58		\$48.12	
Rounds of Golf - Golf Now / EZ Links	\$36.94		\$20.26	
Rounds of Golf- Tournaments	\$33.50		\$33.49	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$32.56		\$31.73	
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$36.89</b>		<b>\$39.23</b>	

<b>PY</b>	<b>PY</b>	<b>Vs. PY</b>	<b>Vs. PY</b>
<b>Monthly</b>	<b>Year to Date</b>	<b>Monthly</b>	<b>Year to Date</b>
\$39.00	\$42.66	\$1.63	(\$8.55)
\$28.77	\$34.57	\$2.94	\$7.52
\$32.41	\$35.54	\$5.17	\$12.58
\$36.86	\$39.92	\$0.08	(\$19.66)
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$22.89	\$27.92	\$9.67	\$3.81
<b>\$32.90</b>	<b>\$36.91</b>	<b>\$3.99</b>	<b>\$2.33</b>

	<b>Monthly</b>	<b>Year to Date</b>
<b>Membership Revenue</b>	<b>\$18,206</b>	<b>\$144,428</b>
Average \$ per round of Golf	\$21.32	\$24.44

<b>PY</b>	<b>PY</b>	<b>Vs. PY</b>	<b>Vs. PY</b>
<b>Monthly</b>	<b>Year to Date</b>	<b>Monthly</b>	<b>Year to Date</b>
<b>\$18,542</b>	<b>\$128,647</b>	<b>(\$336)</b>	<b>\$15,781</b>
\$19.52	\$23.36	\$1.80	\$1.09