



**Viera East
Community Development
District**

Unaudited Financial Reporting

August 31, 2021



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Viera East
Community Development District
 Combined Balance Sheet
 August 31, 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>
Assets						
Operating Account	\$334,191	\$104,152	---	---	\$787,442	\$1,225,785
Accounts Receivable	---	---	---	---	(\$192)	(\$192)
Rent Receivable	---	---	---	---	\$2,108	\$2,108
Due From Golf Course	---	\$11,893	---	---	---	\$11,893
Due From General Fund	---	\$462	\$24,831	---	\$340	\$25,633
Due From Capital Reserve	\$209	---	---	---	---	\$209
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$3,097	\$3,097
Due from Capital Projects	---	\$33,092	---	---	\$750	\$33,842
Inventory - Pro Shop	---	---	---	---	\$36,294	\$36,294
Investments:						
State Board	---	\$103,156	---	---	---	\$103,156
Benefit Assessment- Series 2012	---	---	---	---	\$4,118	\$4,118
Reserve - Series 2012	---	---	---	---	\$9	\$9
Bond Service- Series 2012	---	---	---	---	\$280,130	\$280,130
Bond Service- Series 2006	---	---	\$467,421	---	---	\$467,421
Reserve- Series 2020	---	---	\$234,603	---	---	\$234,603
Temporary Interest Series 2020	---	---	\$270,941	---	---	\$270,941
Project- Series 2020	---	---	---	\$4,376,695	---	\$4,376,695
Improvements (Net of Depreciation)	---	---	---	---	\$1,130,855	\$1,130,855
Prepaid Expenses- Debt	---	---	---	---	\$70,833	\$70,833
Prepaid Expenses- Operations	\$2,545	---	---	---	\$60,588	\$63,133
Total Assets	\$347,976	\$252,755	\$997,796	\$4,376,695	\$2,399,294	\$8,374,516
Liabilities						
Accounts Payable	\$14,499	\$1,000	---	---	\$53,511	\$69,010
Accrued Expenses	\$3,959	---	---	---	\$12,186	\$16,144
Deferred Revenue- Season Advance	---	---	---	---	\$55,164	\$55,164
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$1,519	\$1,519
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$70,324	\$70,324
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	\$209	\$11,030	---	---	\$11,240
Accrued Interest Payable	---	---	---	---	\$89,066	\$89,066
Sales Tax Payable	---	---	---	---	\$170	\$170
Event Deposits	---	---	---	---	\$515	\$515
Due to Golf Course	\$340	---	\$22,922	---	---	\$23,262
Due to Debt Service	\$24,831	---	---	---	---	\$24,831
Due to Capital Reserve	\$462	---	---	\$33,092	\$11,893	\$45,447
Accrued Payroll Payable	\$11,662	---	---	---	\$26,737	\$38,399
Bonds Payable - Series 2012	---	---	---	---	\$2,895,000	\$2,895,000
Bond Discount	---	---	---	---	(\$15,817)	(\$15,817)
Deferred Loss	---	---	---	---	(\$159,029)	(\$159,029)
Fund Equity						
Net Assets	---	---	---	---	(\$643,945)	(\$643,945)
Fund Balances						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$2,545	---	---	---	---	\$2,545
Unassigned	\$113,679	---	---	---	---	\$113,679
Assigned- Capital Reserve Fund	---	\$251,546	---	---	---	\$251,546
Restricted for Capital Projects	---	---	---	\$4,343,603	---	\$4,343,603
Restricted for Debt Service	---	---	\$963,843	---	---	\$963,843
Total Liabilities, Fund Equity, Other	\$347,976	\$252,755	\$997,796	\$4,376,695	\$2,399,294	\$8,374,516

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures

For Period Ending August 31, 2021

	Adopted Budget	Prorated Budget 8/31/21	Actual 8/31/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$51,590	\$51,590	\$0
Donations for Park Material	\$0	\$0	\$3,000	\$3,000
Interest Income	\$100	\$92	\$4	(\$88)
Total Revenues	\$864,536	\$859,838	\$862,751	\$2,913

Administrative Expenditures

Supervisors Fees	\$30,496	\$27,955	\$26,483	\$1,471
Engineering Fees	\$5,000	\$4,583	\$1,815	\$2,768
Attorney's Fees	\$5,000	\$4,583	\$16,956	(\$12,373)
Dissemination	\$1,000	\$917	\$917	\$0
Trustee Fees	\$5,600	\$5,133	\$6,600	(\$1,467)
Annual Audit	\$6,500	\$5,958	\$3,025	\$2,933
Collection Agent	\$2,500	\$2,292	\$2,292	(\$0)
Management Fees	\$100,440	\$92,070	\$92,070	\$0
Postage	\$1,500	\$1,375	\$2,093	(\$718)
Printing & Binding	\$2,500	\$2,292	\$1,171	\$1,121
Insurance- Liability	\$7,475	\$6,852	\$7,908	(\$1,056)
Legal Advertising	\$1,500	\$1,375	\$2,037	(\$662)
Other Current Charges	\$1,500	\$1,375	\$577	\$798
Office Supplies	\$1,500	\$1,375	\$342	\$1,033
Dues & Licenses	\$175	\$160	\$160	(\$0)
Information Technology	\$3,400	\$3,117	\$3,117	\$0
Total Administrative	\$176,086	\$161,413	\$167,563	(\$6,150)

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2021

	Adopted Budget	Prorated Budget 8/31/21	Actual 8/31/21	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$149,299	\$136,857	\$133,643	\$3,214
Administrative Fee	\$1,659	\$1,521	\$1,824	(\$304)
FICA Expense	\$11,421	\$10,469	\$8,605	\$1,864
Employee Insurance	\$16,914	\$15,505	\$14,513	\$991
Workers Compensation	\$2,926	\$2,682	\$3,322	(\$640)
Unemployment	\$853	\$782	\$992	(\$210)
Other Contractual	\$7,500	\$6,875	\$8,203	(\$1,328)
Training	\$500	\$458	\$0	\$458
Uniforms	\$500	\$458	\$0	\$458
Total Operating	\$191,572	\$175,608	\$171,103	\$4,505

Maintenance Expenditures

Canal Maintenance	\$14,000	\$12,833	\$0	\$12,833
Lake Bank Restoration	\$60,000	\$60,000	\$57,000	\$3,000
Environmental Services	\$20,000	\$18,333	\$3,801	\$14,532
Water Management System	\$99,000	\$90,750	\$97,464	(\$6,714)
Control Burns	\$15,000	\$13,750	\$6,922	\$6,828
Contingencies	\$2,000	\$1,833	\$0	\$1,833
Fire Line Maintenance	\$3,000	\$2,750	\$800	\$1,950
Basin Repair	\$4,000	\$3,667	\$0	\$3,667
Total Maintenance	\$217,000	\$203,917	\$165,987	\$37,930

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending August 31, 2021

	Adopted Budget	Prorated Budget 8/31/21	Actual 8/31/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$129,055	\$119,856	\$9,199
Administrative Fees	\$3,684	\$3,377	\$2,891	\$486
FICA	\$10,770	\$9,873	\$8,819	\$1,053
Health Insurance	\$18,818	\$17,250	\$14,718	\$2,532
Workers Compensation	\$2,759	\$2,529	\$2,952	(\$423)
Unemployment	\$2,120	\$1,943	\$1,745	\$198
Telephone	\$6,250	\$5,729	\$6,332	(\$603)
Utilities	\$5,500	\$5,042	\$6,262	(\$1,220)
Property Appraiser	\$1,990	\$1,990	\$1,989	\$2
Insurance	\$1,663	\$1,524	\$1,374	\$150
Repairs	\$15,000	\$13,750	\$17,033	(\$3,283)
Fuel	\$10,000	\$9,167	\$12,783	(\$3,617)
Park Maintenance	\$2,500	\$2,292	\$4,101	(\$1,809)
Sidewalk Maintenance	\$5,000	\$4,583	\$0	\$4,583
Chemicals	\$4,000	\$3,667	\$1,924	\$1,742
Contingencies	\$4,000	\$4,000	\$6,347	(\$2,347)
Refuse	\$6,000	\$5,500	\$4,080	\$1,420
Office Supplies	\$750	\$750	\$765	(\$15)
Uniforms	\$3,000	\$2,750	\$2,260	\$490
Fire Alarm System	\$6,500	\$5,958	\$6,804	(\$845)
Rain Bird Pump System	\$27,576	\$25,278	\$25,972	(\$694)
Park Materials	\$0	\$0	\$3,221	(\$3,221)
Total Grounds Maintenance	\$278,667	\$256,006	\$252,226	\$3,780
Total Expenditures	\$863,325	\$796,943	\$756,879	\$40,064
Operating Income (Loss)	\$1,211	\$62,894	\$105,872	\$42,977
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,211)	(\$981)	(\$981)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$1,211)	(\$981)	(\$981)	\$0
Excess Revenue/(Expenditures)	(\$0)	\$61,913	\$104,891	\$42,977
Beginning Fund Balance	\$0		\$187,333	
Ending Fund Balance	\$0		\$292,224	

Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending August 31, 2021

	Adopted Budget	Prorated Budget 8/31/21	Actual 8/31/21	Variance
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Revenues

Interest Income	\$2,500	\$2,292	\$136	(\$2,156)
Reserve Funding - Transfer In (General)	\$1,211	\$981	\$981	\$0
Reserve Funding - Transfer In (Golf)	\$31,219	\$25,272	\$25,272	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0

Total Revenues	\$34,930	\$28,545	\$26,389	(\$2,156)
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Expenditures

Capital Outlay	\$100,000	\$73,821	\$73,821	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0

Total Expenditures	\$125,000	\$73,821	\$73,821	\$0
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Excess Revenues/(Expenditures)	(\$90,070)		(\$47,432)	
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Beginning Fund Balance	\$229,102		\$298,978	
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Ending Fund Balance	\$139,032		\$251,546	
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Viera East Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending August 31, 2021

Check Date	Vendor	Detail	Amount
<u>Capital Outlay</u>			
<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
7/1/21	Change of Greenery	Planting Litoral Shelf	\$ 1,405.00
8/31/21	Pedro Lopez	Bond Deposit	\$ 1,000.00
Total			<u><u>\$ 73,821.28</u></u>

Viera East

Community Development District

Debt Service Fund Series 2006
Statement of Revenues & Expenditures
For Period Ending August 31, 2021

	Adopted Budget	Prorated Budget 8/31/21	Actual 8/31/21	Variance
Revenues				
Special Assessments	\$2,376,297	\$2,376,297	\$2,376,297	\$0
Interest Income	\$1,500	\$1,375	\$51	(\$1,324)
Total Revenues	\$2,377,797	\$2,377,672	\$2,376,348	(\$1,324)
Expenditures				
Series 2006				
Interest-11/1	\$126,644	\$126,644	\$126,644	\$0
Interest-5/1	\$126,644	\$126,644	\$126,644	\$0
Principal-5/1	\$2,140,000	\$2,140,000	\$2,140,000	\$0
Total Expenditures	\$2,393,288	\$2,393,288	\$2,393,288	\$0
Excess Revenues/(Expenditures)	(\$15,491)		(\$16,939)	
Beginning Fund Balance	\$522,357		\$475,238	
Ending Fund Balance	\$506,866		\$458,299	

Viera East

Community Development District

Debt Service Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending August 31, 2021

	Adopted Budget	Prorated Budget 8/31/21	Actual 8/31/21	Variance
<u>Revenues</u>				
Interest Income	\$1,000	\$917	\$27	(\$890)
Total Revenues	\$1,000	\$917	\$27	(\$890)
<u>Expenditures</u>				
<u>Series 2020</u>				
Interest-11/1	\$52,679	\$52,679	\$52,679	\$0
Interest-5/1	\$90,308	\$90,308	\$90,308	\$0
Total Expenditures	\$142,987	\$142,987	\$142,987	\$0
Excess Revenues/(Expenditures)	(\$141,987)		(\$142,960)	
Beginning Fund Balance	\$648,505		\$648,505	
Ending Fund Balance	\$506,518		\$505,544	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2021

	Actual 8/31/21
<u>Revenues</u>	
Interest Income	\$243
Total Revenues	\$243
<u>Expenditures</u>	
Capital Outlay	\$1,746,191
Cost of Issuance	\$0
Total Expenditures	\$1,746,191
Excess Revenues/(Expenditures)	(\$1,745,949)
Beginning Fund Balance	\$6,089,551
Ending Fund Balance	\$4,343,603

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,997	2,503	494	41,605	33,470	8,135
Member Rounds	10,000	543	710	(167)	8,640	9,495	(855)
Comp Rounds	3,000	132	213	(81)	1,896	2,849	(953)
EZ Links	3,000	0	213	(213)	-	2,782	(2,782)
GoldNow	2,000	278	142	136	3,138	1,899	1,239
Total Memberships	60	2	-	2	70	60	10
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$35	\$34	\$1	\$36	\$40	(\$4)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Revenues</i>							
Green's Fees/Cart Fees	\$1,426,357	\$104,475	\$85,581	\$18,894	\$1,505,439	\$1,351,473	\$153,966
Gift Cards - Sales	\$25,000	\$369	\$1,500	(\$1,131)	\$10,079	\$23,688	(\$13,608)
Gift Cards - Usage	(\$25,000)	(\$1,131)	(\$1,500)	\$369	(\$18,322)	(\$23,688)	\$5,366
Season Advance/Trail Fees	\$210,000	\$17,467	\$12,600	\$4,867	\$215,505	\$198,975	\$16,530
Associate Memberships	\$42,000	\$869	\$2,520	(\$1,651)	\$38,236	\$39,795	(\$1,559)
Driving Range	\$80,000	\$5,117	\$4,800	\$317	\$83,039	\$75,800	\$7,239
Golf Lessons	\$2,100	\$175	\$126	\$49	\$1,925	\$1,990	(\$65)
Merchandise Sales	\$115,000	\$7,406	\$6,900	\$506	\$111,911	\$108,963	\$2,948
Restaurant	\$20,000	\$2,463	\$1,200	\$1,263	\$33,700	\$18,950	\$14,750
Special Assessments - Operations	\$18,239	\$1,519	\$1,521	(\$2)	\$16,712	\$16,718	(\$5)
Miscellaneous Income	\$15,000	\$568	\$1,251	(\$683)	\$5,532	\$13,749	(\$8,217)
Total Revenues	\$1,928,696	\$139,297	\$116,500	\$22,798	\$2,003,757	\$1,826,412	\$177,344

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,352	\$1,251	(\$101)	\$14,643	\$13,749	(\$894)
Telephone/Internet	\$5,500	\$106	\$459	\$353	\$1,288	\$5,041	\$3,753
Postage	\$2,000	\$0	\$167	\$167	\$1,623	\$1,833	\$211
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$917	\$917
Utilities	\$15,900	\$1,441	\$1,326	(\$115)	\$14,230	\$14,574	\$343
Repairs & Maintenance	\$8,000	\$1,790	\$667	(\$1,123)	\$13,089	\$7,333	(\$5,756)
Advertising	\$45,000	\$1,733	\$3,753	\$2,020	\$16,482	\$41,247	\$24,765
Bank Charges	\$35,000	\$2,864	\$2,919	\$55	\$42,864	\$32,081	(\$10,783)
Office Supplies	\$4,000	\$105	\$334	\$229	\$2,695	\$3,666	\$972
Operating Supplies	\$5,000	\$228	\$417	\$189	\$3,787	\$4,583	\$796
Dues, Licenses & Subscriptions	\$8,000	\$776	\$667	(\$108)	\$8,970	\$7,333	(\$1,637)
Drug Testing - All Departments	\$500	\$389	\$42	(\$347)	\$1,070	\$458	(\$612)
Training, Education & Employee Relations	\$3,000	\$189	\$250	\$61	\$1,844	\$2,750	\$905
Contractual Security	\$3,000	\$196	\$250	\$54	\$3,789	\$2,750	(\$1,040)
IT Services	\$3,000	\$0	\$250	\$250	\$2,367	\$2,750	\$383
Total Golf Course Expenditures	\$153,900	\$11,169	\$12,835	\$1,666	\$128,741	\$141,065	\$12,324

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$85	(\$10)	\$1,141	\$1,139	(\$2)
Equipment Lease	\$1,100	\$101	\$78	(\$23)	\$1,168	\$1,044	(\$124)
Total Restaurant Expenditures	\$2,300	\$196	\$163	(\$33)	\$2,310	\$2,184	(\$126)
<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$16,240	\$17,574	\$1,334	\$185,531	\$193,317	\$7,786
Administrative Fee	\$19,957	\$1,129	\$1,663	\$534	\$15,166	\$18,293	\$3,127
FICA Expense	\$16,547	\$1,242	\$1,379	\$136	\$14,193	\$15,167	\$974
Health Insurance	\$707	\$35	\$59	\$23	\$348	\$648	\$300
Workers Compensation	\$4,239	\$292	\$353	\$61	\$4,586	\$3,886	(\$700)
Unemployment	\$12,786	\$410	\$1,065	\$655	\$7,563	\$11,720	\$4,157
Golf Printing	\$2,200	\$0	\$183	\$183	\$2,414	\$2,017	(\$398)
Utilities	\$22,500	\$1,734	\$1,875	\$141	\$18,692	\$20,625	\$1,933
Repairs	\$250	\$0	\$21	\$21	\$387	\$229	(\$158)
Pest Control	\$1,200	\$95	\$100	\$5	\$1,141	\$1,100	(\$41)
Supplies	\$10,000	\$787	\$833	\$47	\$12,187	\$9,167	(\$3,020)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$1,375	\$1,375
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,833	\$1,833
Fuel	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Cart Lease	\$99,000	\$7,072	\$8,250	\$1,178	\$82,360	\$90,750	\$8,390
Cart Maintenance	\$4,000	\$0	\$333	\$333	\$5,094	\$3,667	(\$1,428)
Driving Range	\$10,000	\$18	\$833	\$815	\$2,659	\$9,167	\$6,508
Total Golf Operation Expenditures	\$418,286	\$29,056	\$34,856	\$5,801	\$352,321	\$383,419	\$31,098
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$6,794	\$6,417	(\$378)	\$75,093	\$70,583	(\$4,510)
Total Merchandise Sales	\$77,000	\$6,794	\$6,417	(\$378)	\$75,093	\$70,583	(\$4,510)

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$452,632	\$35,109	\$37,719	\$2,611	\$368,097	\$414,913	\$46,815
Administrative Fees	\$11,919	\$669	\$993	\$324	\$9,310	\$10,926	\$1,615
FICA Expense	\$3,756	\$2,628	\$313	(\$2,315)	\$27,133	\$3,443	(\$23,690)
Employee Insurance	\$49,336	\$2,650	\$4,111	\$1,461	\$34,463	\$45,225	\$10,762
Workers Compensation	\$11,023	\$632	\$919	\$287	\$9,026	\$10,104	\$1,078
Unemployment	\$8,170	\$101	\$681	\$580	\$6,120	\$7,489	\$1,369
Consulting Fees	\$6,000	\$0	\$500	\$500	\$2,000	\$5,500	\$3,500
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$557	\$3,667	\$3,110
Utilities/Water	\$26,200	\$2,510	\$2,183	(\$3,227)	\$25,524	\$24,017	(\$1,507)
Repairs	\$48,000	\$6,858	\$4,000	(\$2,858)	\$38,706	\$44,000	\$5,294
Fuel & Oil	\$40,000	\$2,497	\$3,333	\$836	\$26,754	\$36,667	\$9,912
Pest Control	\$1,000	\$88	\$83	(\$4)	\$1,052	\$917	(\$135)
Irrigation/Drainage	\$30,000	\$789	\$2,500	\$1,711	\$13,185	\$27,500	\$14,315
Sand and Topsoil	\$26,500	\$873	\$2,208	\$1,336	\$8,028	\$24,292	\$16,264
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$3,222	\$6,417	\$3,194
Fertilizer	\$139,000	\$14,538	\$11,583	(\$2,954)	\$74,618	\$127,417	\$52,798
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$1,681	\$15,125	\$13,444
Trash Removal	\$2,000	\$201	\$167	(\$34)	\$2,449	\$1,833	(\$615)
Contingency	\$6,000	\$0	\$500	\$500	\$2,209	\$5,500	\$3,291
First Aid	\$800	\$228	\$67	(\$161)	\$660	\$733	\$73
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$917	\$917
Operating Supplies	\$15,000	\$1,236	\$1,250	\$14	\$6,492	\$13,750	\$7,258
Training	\$1,000	\$923	\$83	(\$839)	\$2,428	\$917	(\$1,512)
Janitorial Supplies	\$1,000	\$95	\$83	(\$12)	\$568	\$917	\$349
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$917	\$917
Uniforms	\$8,500	\$613	\$708	\$96	\$7,143	\$7,792	\$649
Equipment Rental	\$2,000	\$0	\$167	\$167	\$162	\$1,833	\$1,671
Equipment Lease	\$165,000	\$8,745	\$13,750	\$5,005	\$137,928	\$151,250	\$13,322
Small Tools	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Total Golf Course Maintenance	\$1,084,836	\$81,982	\$90,403	\$8,421	\$809,516	\$994,433	\$184,917

Vierra East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending August 31, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,375	\$1,375
Arbitrage	\$600	\$62	\$50	(\$12)	\$378	\$550	\$172
Dissemination	\$1,000	\$83	\$83	\$0	\$917	\$917	\$0
Trustee Fees	\$4,100	\$339	\$342	\$2	\$4,091	\$3,758	(\$333)
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	\$77,000	\$7,465	\$6,417	(\$1,048)	\$74,975	\$70,583	(\$4,392)
Property Taxes	\$15,000	\$1,621	\$1,250	(\$371)	\$18,543	\$13,750	(\$4,793)
Total Administrative Expenditures	\$156,980	\$14,386	\$13,082	(\$1,304)	\$151,869	\$143,898	(\$7,970)
Total Revenues	\$1,928,696	\$139,297	\$116,500	\$22,798	\$2,003,757	\$1,826,412	\$177,344
Total Expenditures	\$1,893,302	\$143,584	\$157,756	\$14,173	\$1,519,849	\$1,735,582	\$215,733
Operating Income (Loss)	\$35,394	(\$4,286)	(\$41,257)	\$36,970	\$483,908	\$90,830	\$393,078
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$46,688	\$46,688	(\$0)	\$513,563	\$513,563	(\$0)
Interest Income	\$1,000	\$1	\$83	(\$82)	\$15	\$917	(\$901)
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$45	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	(\$31,219)	(\$5,946)	(\$2,602)	\$3,345	(\$25,272)	(\$25,272)	\$0
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$128,723)	(\$128,723)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$389,583)	(\$389,583)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$35,394)	(\$6,376)	(\$2,950)	\$3,263	(\$29,956)	(\$29,100)	(\$856)
Change in Net Assets	\$0	(\$10,663)	(\$44,206)	\$40,233	\$453,952	\$61,730	\$392,221
Beginning Net Assets	\$0	----	----	----	(\$1,097,897)	----	----
Ending Net Assets	\$0	----	----	----	(\$643,945)	----	----

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$0	\$196,793	\$503,121	\$38,045	\$7,380	\$7,988	\$21,815	\$24,571	\$8,445	\$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
Donations for Park Material	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$3,000
Interest Income	\$0	\$0	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
Total Revenues	\$4,690	\$201,483	\$507,811	\$42,738	\$12,071	\$13,678	\$27,505	\$29,261	\$13,135	\$4,690	\$5,690	\$0	\$862,751

Administrative Expenditures

Supervisors Fees	\$2,678	\$2,384	\$2,900	\$1,415	\$2,328	\$2,561	\$3,841	\$2,561	\$2,473	\$2,226	\$1,117	\$0	\$26,483
Engineering Fees	\$0	\$0	\$475	\$150	\$0	\$615	\$150	\$85	\$340	\$0	\$0	\$0	\$1,815
Attorney's Fees	\$0	\$0	\$1,524	\$0	\$4,785	\$580	\$1,047	\$3,763	\$0	\$0	\$5,258	\$0	\$16,956
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$917
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$1,040	\$765	\$765	\$765	\$0	\$6,600
Annual Audit	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$0	\$3,025
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	\$364	\$1,198	\$1,38	\$324	\$52	\$585	\$35	\$81	\$311	\$2	\$3	\$0	\$2,093
Printing & Binding	\$206	\$70	\$125	\$50	\$212	\$87	\$121	\$88	\$74	\$70	\$69	\$0	\$1,171
Insurance-Liability	\$608	\$608	\$608	\$1,358	\$608	\$1,075	\$608	\$608	\$608	\$608	\$608	\$0	\$7,908
Legal Advertising	\$0	\$296	\$0	\$271	\$271	\$0	\$532	\$667	\$0	\$0	\$0	\$0	\$2,037
Other Current Charges	\$78	\$29	\$59	\$17	\$17	\$49	\$33	\$39	\$15	\$23	\$219	\$0	\$577
Office Supplies	\$20	\$20	\$20	\$20	\$0	\$12	\$10	\$10	\$10	\$10	\$209	\$0	\$342
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$160
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$3,117
Total Administrative	\$13,953	\$13,011	\$15,550	\$13,307	\$17,974	\$15,265	\$16,077	\$18,176	\$13,831	\$12,938	\$17,482	\$0	\$167,563

Operating Expenditures

Salaries	\$11,153	\$13,540	\$12,302	\$12,301	\$11,077	\$11,947	\$11,129	\$13,551	\$11,933	\$12,349	\$12,363	\$0	\$133,643
Administration Fee	\$556	\$157	\$143	\$143	\$129	\$139	\$129	\$148	\$91	\$94	\$94	\$0	\$1,824
FICA Expense	\$382	\$928	\$843	\$845	\$563	\$788	\$808	\$931	\$820	\$848	\$850	\$0	\$8,605
Health Insurance	\$1,281	\$1,281	\$1,281	\$1,359	\$1,319	\$1,319	\$1,319	\$1,402	\$1,299	\$1,283	\$1,369	\$0	\$14,513
Workers Compensation	\$305	\$218	\$336	\$336	\$500	\$359	\$304	\$305	\$215	\$222	\$222	\$0	\$3,322
Unemployment	\$0	\$152	\$191	\$374	\$100	\$112	\$63	\$0	\$0	\$0	\$0	\$0	\$992
Other Contractual	\$462	\$1,225	\$903	\$462	\$341	\$462	\$619	\$803	\$843	\$1,121	\$963	\$0	\$8,203
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
Total Operating	\$14,139	\$17,501	\$16,000	\$15,820	\$14,030	\$15,126	\$14,371	\$17,139	\$15,200	\$15,917	\$15,861	\$0	\$171,103

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	\$184	\$805	\$0	\$3,801
Water Management System	\$7,887	\$8,087	\$13,107	\$8,087	\$7,883	\$9,341	\$7,887	\$8,486	\$10,278	\$8,582	\$7,887	\$0	\$97,464
Control Burns	\$0	\$0	\$0	\$0	\$652	\$2,138	\$0	\$0	\$0	\$0	\$0	\$0	\$6,922
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
Total Maintenance	\$25,110	\$48,297	\$14,072	\$9,401	\$8,873	\$11,562	\$8,317	\$8,486	\$10,278	\$8,766	\$12,824	\$0	\$165,987

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,364	\$12,255	\$11,279	\$11,316	\$9,888	\$10,604	\$9,665	\$12,055	\$10,620	\$10,776	\$11,034	\$0	\$119,856
Administrative Fees	\$288	\$409	\$318	\$298	\$241	\$258	\$241	\$277	\$182	\$190	\$189	\$0	\$2,891
FICA	\$780	\$907	\$832	\$829	\$773	\$775	\$723	\$881	\$776	\$787	\$807	\$0	\$8,819
Health Insurance	\$1,452	\$1,428	\$1,265	\$1,344	\$1,404	\$1,357	\$1,380	\$1,391	\$1,350	\$1,071	\$1,276	\$0	\$14,718
Workers Compensation	\$283	\$335	\$308	\$309	\$270	\$290	\$264	\$310	\$191	\$194	\$199	\$0	\$2,952
Unemployment	\$21	\$25	\$202	\$650	\$401	\$272	\$64	\$73	\$31	\$5	\$0	\$0	\$0
Telephone	\$633	\$544	\$554	\$551	\$563	\$563	\$572	\$579	\$567	\$567	\$567	\$0	\$6,332
Utilities	\$506	\$780	\$534	\$536	\$594	\$699	\$523	\$466	\$729	\$430	\$464	\$0	\$6,262
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	\$125	\$125	\$125	\$125	\$0	\$1,374
Repairs	\$3,081	\$837	\$1,593	\$1,696	\$774	\$2,634	\$3,079	\$1,166	\$938	\$458	\$827	\$0	\$17,033
Fuel	\$1,442	\$531	\$480	\$158	\$1,837	\$1,064	\$1,026	\$566	\$1,523	\$3,003	\$1,122	\$0	\$12,783
Park Maintenance	\$0	\$0	\$480	\$0	\$280	\$20	\$20	\$258	\$660	\$258	\$0	\$0	\$4,101
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$759	\$0	\$0	\$0	\$882	\$0	\$0	\$0	\$0	\$1,924
Contingencies	\$215	\$0	\$935	\$3,013	\$592	\$230	(\$230)	\$1,489	\$240	\$0	\$103	\$0	\$6,347
Refuse	\$480	\$240	\$240	\$240	\$960	\$480	\$240	\$480	\$240	\$240	\$240	\$0	\$4,080
Office Supplies	\$512	\$212	\$245	\$0	\$0	\$20	\$21	\$196	\$146	\$196	\$196	\$0	\$765
Uniforms	\$199	\$247	\$245	\$196	\$196	\$245	\$196	\$196	\$146	\$196	\$196	\$0	\$2,260
Fire Alarm System	\$512	\$588	\$512	\$512	\$512	\$512	\$1,611	\$0	\$1,023	\$512	\$512	\$0	\$6,804
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,528	\$2,298	\$2,528	\$0	\$25,972
Park Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347	\$0	\$0	\$0	\$874	\$0	\$3,221
Total Grounds Maintenance	\$23,190	\$21,762	\$24,450	\$24,829	\$21,608	\$22,426	\$24,146	\$25,660	\$21,629	\$20,826	\$21,702	\$0	\$252,226
Total Expenditures	\$76,591	\$100,571	\$70,072	\$63,356	\$62,484	\$64,378	\$62,911	\$69,461	\$60,939	\$58,447	\$67,869	\$0	\$756,879
Operating Income (Loss)	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$50,413)	(\$50,701)	(\$35,406)	(\$40,201)	(\$47,804)	(\$53,757)	(\$62,179)	\$0	\$105,872

<i>Non-Operating Revenues/Expenditures</i>													
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	(\$202)	(\$202)	(\$115)	(\$115)	(\$115)	(\$231)	\$0	(\$981)
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues/Expenditures	\$0	\$0	\$0	\$0	\$0	(\$202)	(\$202)	(\$115)	(\$115)	(\$115)	(\$231)	\$0	(\$981)
Excess Revenue/(Expenditures)	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$50,413)	(\$50,902)	(\$35,607)	(\$40,316)	(\$47,920)	(\$53,872)	(\$62,410)	\$0	\$104,891

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	4,325	4,970	3,114	2,997	0	41,605
Member Rounds	701	666	816	1,012	836	1,008	854	800	779	625	543	0	8,640
Comp Rounds	237	152	234	239	182	196	143	124	132	125	132	0	1,896
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GoldNow	285	256	293	313	250	304	264	302	278	315	278	0	3,138
<i>Revenue per Round</i>													
Paid Rounds	\$33	\$37	\$37	\$43	\$45	\$43	\$39	\$31	\$25	\$32	\$35	\$0	\$399

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues:</i>													
Greens Fees	\$107,375	\$107,634	\$130,099	\$165,174	\$161,835	\$205,130	\$165,529	\$133,782	\$126,214	\$98,191	\$104,475	\$0	\$1,505,439
Gift Cards - Sales	\$458	\$636	\$3,462	\$433	\$398	\$1,059	\$862	\$570	\$706	\$1,128	\$369	\$0	\$10,079
Gift Cards - Usage	(\$803)	(\$482)	(\$2,812)	(\$3,031)	(\$1,817)	(\$2,014)	(\$2,108)	(\$1,899)	(\$1,544)	(\$681)	(\$1,131)	\$0	(\$18,322)
Season Advance/Trail Fees	\$18,051	\$20,606	\$22,572	\$21,363	\$21,645	\$21,986	\$18,207	\$13,213	\$17,574	\$17,574	\$17,467	\$0	\$215,505
Associate Memberships	\$3,950	\$3,081	\$4,661	\$7,900	\$5,767	\$4,582	\$3,160	\$1,580	\$2,133	\$553	\$869	\$0	\$38,236
Driving Range	\$5,965	\$6,015	\$8,358	\$8,857	\$7,544	\$9,812	\$7,463	\$9,384	\$7,869	\$6,657	\$5,117	\$0	\$83,039
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$1,925
Merchandise Sales	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$11,826	\$7,406	\$0	\$111,911
Restaurant	\$2,359	\$3,141	\$4,837	\$3,029	\$2,377	\$4,154	\$3,225	\$3,423	\$2,319	\$2,373	\$2,463	\$0	\$33,700
Special Assessments - Operations	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$0	\$16,712
Miscellaneous Income	\$2,867	\$145	\$189	\$95	\$105	\$6	\$113	\$3,053	(\$2,346)	\$737	\$568	\$0	\$5,532
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$210,000	\$175,173	\$170,724	\$140,052	\$139,297	\$0	\$2,003,757

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$710	\$1,035	\$1,035	\$1,635	\$1,847	\$798	\$2,278	\$720	\$1,501	\$1,733	\$1,352	\$0	\$14,643
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$106	\$228	\$106	\$0	\$1,288
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	\$12,217	\$1,288	\$1,201	\$1,262	\$1,262	\$1,151	\$1,322	\$1,734	\$1,053	\$1,298	\$1,441	\$0	\$14,230
Repairs & Maintenance	\$419	\$2,501	\$0	\$1,661	\$2,596	\$1,881	\$554	\$351	\$844	\$2,742	\$1,790	\$0	\$13,089
Advertising	(\$350)	\$2,099	\$4,117	\$665	\$1,364	\$894	\$830	\$1,496	\$1,240	\$2,397	\$1,733	\$0	\$16,482
Bank Charges	\$2,332	\$3,112	\$3,184	\$3,636	\$4,992	\$4,426	\$5,601	\$5,152	\$3,848	\$3,719	\$2,864	\$0	\$42,864
Office Supplies	\$78	\$327	\$115	\$19	\$263	\$315	\$324	\$177	\$362	\$610	\$105	\$0	\$2,695
Operating Supplies	\$442	\$345	\$566	\$822	\$110	\$258	\$289	\$149	\$149	\$428	\$228	\$0	\$3,787
Dues/ Licenses & Subscriptions	\$180	\$0	\$293	\$0	\$943	\$1,002	\$793	\$793	\$12,278	\$2,912	\$776	\$0	\$8,970
Drug/Testing - All Departments	\$51	\$0	\$49	\$49	\$675	\$0	\$292	\$0	\$0	\$18	\$330	\$0	\$1,844
Training, Education & Employee Relations	\$482	\$519	\$662	\$197	\$196	\$382	\$382	\$382	\$196	\$196	\$196	\$0	\$3,789
Contractual Security	\$0	\$435	\$0	\$0	\$0	\$0	\$95	\$1,742	\$95	\$0	\$0	\$0	\$2,367
Total Golf Course Expenditures	\$5,667	\$9,938	\$12,822	\$10,052	\$14,533	\$11,309	\$13,083	\$12,902	\$10,690	\$16,757	\$11,169	\$0	\$128,741

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Restaurant Expenditures:</i>													
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$0	\$1,141
Equipment Lease	\$100	\$147	\$100	\$100	\$99	\$99	\$124	\$99	\$99	\$99	\$101	\$0	\$1,168
Total Restaurant Expenditures	\$195	\$242	\$195	\$195	\$194	\$194	\$219	\$290	\$194	\$194	\$196	\$0	\$2,310

Vierra East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Golf Operations:													
Salaries	\$16,087	\$18,232	\$16,814	\$17,038	\$15,326	\$17,461	\$15,775	\$20,568	\$15,745	\$16,244	\$16,240	\$0	\$185,531
Administrative Fee	\$1,586	\$1,816	\$1,511	\$1,434	\$1,193	\$1,299	\$1,236	\$1,434	\$1,236	\$1,293	\$1,129	\$0	\$15,166
PICAs Expense	\$1,231	\$1,395	\$1,286	\$1,304	\$1,172	\$1,336	\$1,207	\$1,573	\$1,204	\$1,243	\$1,242	\$0	\$14,193
Health Insurance	\$43	\$43	\$33	\$0	\$33	\$33	\$33	\$43	\$33	\$19	\$35	\$0	\$348
Workers Compensation	\$439	\$498	\$459	\$465	\$419	\$477	\$431	\$530	\$283	\$292	\$292	\$0	\$4,586
Unemployment	\$521	\$515	\$569	\$1,022	\$920	\$918	\$790	\$974	\$464	\$460	\$410	\$0	\$7,563
Golf Printing	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$1,214	\$0	\$0	\$0	\$2,414
Utilities	\$1,686	\$1,629	\$1,517	\$1,655	\$1,586	\$1,680	\$1,676	\$2,018	\$1,673	\$1,837	\$1,734	\$0	\$18,692
Repairs	\$95	\$95	\$95	\$355	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$387
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$95	\$95	\$0	\$1,141
Supplies	\$1,410	\$1,019	\$876	\$1,205	\$719	\$1,318	\$1,255	\$1,127	\$982	\$1,488	\$787	\$0	\$12,187
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	\$7,169	\$7,179	\$7,169	\$7,072	\$0	\$82,360
Cart Maintenance	\$251	\$272	\$1,275	\$604	\$711	\$1,268	\$435	\$121	\$34	\$124	\$0	\$0	\$5,094
Driving Range	\$32	\$0	\$733	\$556	\$227	\$0	\$543	\$0	\$0	\$50	\$18	\$0	\$2,659
Total Golf Operation Expenditures	\$31,062	\$32,692	\$34,144	\$34,307	\$30,972	\$32,920	\$31,031	\$35,747	\$30,176	\$30,814	\$29,056	\$0	\$352,321
Merchandise Sales:													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$6,794	\$0	\$75,093
Total Merchandise Sales	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$6,794	\$0	\$75,093

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Golf Course Maintenance:													
Salaries	\$32,200	\$38,863	\$31,368	\$38,115	\$26,216	\$33,570	\$29,500	\$36,305	\$32,206	\$34,645	\$35,109	\$0	\$368,097
Administrative Fees	\$852	\$1,035	\$822	\$1,037	\$815	\$913	\$935	\$906	\$589	\$738	\$669	\$0	\$9,310
PICAs Expense	\$2,400	\$2,819	\$2,279	\$2,776	\$1,901	\$2,456	\$2,206	\$2,677	\$2,354	\$2,636	\$2,638	\$0	\$27,133
Employee Insurance	\$6,053	\$3,786	\$2,834	\$3,671	\$1,751	\$2,785	\$2,737	\$3,039	\$2,517	\$2,640	\$2,650	\$0	\$34,463
Workers Compensation	\$877	\$1,061	\$856	\$1,039	\$714	\$914	\$806	\$931	\$580	\$616	\$632	\$0	\$9,026
Unemployment	\$0	\$0	\$334	\$2,177	\$1,454	\$1,393	\$320	\$191	\$67	\$81	\$101	\$0	\$6,120
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	\$2,834	\$2,311	\$2,396	\$2,510	\$0	\$25,524
Repairs	\$4,341	\$7,770	\$817	\$6,763	\$1,613	\$3,201	\$909	\$2,402	\$2,278	\$1,754	\$6,858	\$0	\$38,706
Fuel & Oil	\$2,720	\$1,078	\$1,038	\$320	\$3,513	\$2,491	\$2,377	\$1,494	\$4,389	\$4,836	\$2,497	\$0	\$26,754
Pest Control	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$175	\$88	\$88	\$88	\$0	\$1,052
Irrigation/Drainage	\$1,150	\$1,525	\$1,527	\$736	\$736	\$473	\$1,047	\$2,481	\$931	\$1,790	\$789	\$0	\$13,185
Sand and Topsoil	\$321	\$321	\$0	\$641	\$0	\$618	\$1,457	\$1,126	\$1,891	\$780	\$873	\$0	\$8,028
Flower/Mulch	\$296	\$0	\$337	\$1,496	\$296	\$754	\$0	\$0	\$0	\$43	\$0	\$0	\$3,222
Fertilizer	\$7,254	\$3,173	\$3,618	\$2,497	\$2,360	\$4,851	\$10,200	\$6,236	\$8,181	\$11,710	\$14,538	\$0	\$74,618
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	\$201	\$402	\$201	\$0	\$2,449
Contingency	\$0	\$0	\$0	\$0	\$0	\$1,234	\$0	\$0	\$0	\$976	\$0	\$0	\$2,209
First Aid	\$0	\$71	\$0	\$0	\$0	\$51	\$112	\$0	\$199	\$0	\$228	\$0	\$660
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	\$285	\$1,210	\$312	\$1,256	\$0	\$6,492
Training	\$0	\$0	\$0	\$0	\$0	\$552	\$314	\$0	\$640	\$0	\$923	\$0	\$2,428
Janitorial Supplies	\$17	\$155	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$95	\$0	\$568
Soil & Water Testing	\$592	\$797	\$777	\$622	\$622	\$777	\$806	\$431	\$530	\$577	\$613	\$0	\$7,143
Uniforms	\$0	\$0	\$0	\$0	\$0	\$34	\$31	\$31	\$33	\$34	\$0	\$0	\$162
Equipment Rental	\$12,688	\$11,952	\$13,484	\$9,219	\$13,229	\$13,100	\$10,009	\$7,437	\$24,161	\$13,903	\$8,745	\$0	\$137,928
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$75,915	\$80,884	\$62,755	\$73,966	\$58,497	\$72,373	\$67,552	\$69,280	\$85,356	\$80,954	\$81,982	\$0	\$809,516

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Administrative Expenditures:													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$82	\$32	\$0	\$0	\$0	\$378
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$917
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$342	\$681	\$339	\$339	\$339	\$339	\$339	\$4,091
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$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	\$4,690	\$51,590
Insurance	\$6,127	\$6,127	\$6,127	\$6,365	\$6,127	\$7,673	\$7,241	\$7,241	\$7,241	\$7,241	\$7,465	\$7,465	\$74,975
Property Taxes	\$1,250	\$1,250	\$1,126	\$1,757	\$1,621	\$3,431	\$1,622	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$18,543
Total Administrative Expenditures	\$12,637	\$12,637	\$12,514	\$13,382	\$13,009	\$16,364	\$14,123	\$14,523	\$14,132	\$14,161	\$14,386	\$0	\$151,869
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$210,000	\$175,173	\$170,724	\$140,052	\$139,297	\$0	\$2,003,757
Total Expenditures	\$131,938	\$140,634	\$131,039	\$139,121	\$119,433	\$146,527	\$132,066	\$137,430	\$149,788	\$148,248	\$143,584	\$0	\$1,519,849
Operating Income (Loss)	\$19,193	\$11,560	\$52,463	\$75,076	\$89,314	\$112,170	\$77,934	\$37,743	\$20,936	(\$8,195)	(\$4,286)	\$0	\$483,908
Non Operating Revenues/Expenditures:													
Special Assessments - Debt Service	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$513,563
Interest Income	\$1	\$0	\$1	\$1	\$1	\$0	\$2	\$3	\$1	\$3	\$1	\$0	\$15
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)	(\$2,973)	(\$2,973)	(\$2,973)	(\$5,946)	\$0	(\$25,272)
Interest Expense	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	\$0	(\$128,723)
Principal Expense	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	\$0	(\$389,583)
Total Non Operating Revenues/(Expenditures)	(\$385)	(\$431)	(\$430)	(\$430)	(\$430)	(\$5,634)	(\$5,632)	(\$3,402)	(\$3,403)	(\$3,401)	(\$6,376)	\$0	(\$29,956)
Net Non Operating Income / (Loss)	\$18,808	\$11,129	\$52,033	\$74,646	\$88,883	\$106,536	\$72,301	\$34,341	\$17,533	(\$11,597)	(\$10,663)	\$0	\$453,952

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	\$10,371	\$10,858	\$11,826	\$7,406	\$0	\$111,911
Total Revenues	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$11,826	\$7,406	\$0	\$111,911
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$6,794	\$0	\$75,093
Total Expenditures	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$6,794	\$0	\$75,093
Operating Income (Loss)	\$2,756	\$5,484	\$1,832	\$1,464	\$6,191	(\$1,078)	\$5,798	\$5,682	\$1,619	\$6,459	\$612	\$0	\$36,818

**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)
Less: May 1, 2021 Principal	(\$2,140,000)
Current Bonds Outstanding	\$2,265,000

(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:	\$9
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)
Less: May 1, 2021 Principal	(\$425,000)
Current Bonds Outstanding	\$2,470,000

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:	\$234,603
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

**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
5/6/21	\$ 114,407	\$ 24,571	\$ 72,248	\$ 17,588	\$ 114,407
6/7/21	\$ 32,542	\$ 6,989	\$ 20,550	\$ 5,003	\$ 32,542
6/17/21	\$ 22,470	\$ 1,456	\$ 4,280	\$ 16,734	\$ 22,470
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,778,635	\$ 808,157	\$ 2,376,297	\$ 594,181	\$ 3,778,635

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,376,297	63.15%	\$ 2,376,297	\$ (2,191,586)	\$ 24,831
General Fund	\$ 808,157	21.48%	\$ 808,157	\$ (808,157)	\$ -
Recreation Fund	\$ 578,489	15.37%	\$ 594,181	\$ (533,523)	\$ 21,736
	\$ 3,762,943	100.00%	\$ 3,778,635	\$ (3,533,265)	\$ 46,567

Percentage Collected	100.42%
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Viera East
Community Development District
 Golf Course/Recreation Fund- Operations
 Prior Month/Year Comparison

	Actuals 8/31/20	Actuals 8/31/21	Variance	Year to Date 8/31/20	Year to Date 8/31/21	Variance
<i>Revenues:</i>						
Greens Fees	\$ 95,788	\$ 104,475	\$ 8,687	\$ 1,226,048	\$ 1,505,439	\$ 279,391
Gift Cards - Sales	\$ 309	\$ 369	\$ 60	\$ 7,129	\$ 10,079	\$ 2,950
Gift Cards - Usage	\$ (959)	\$ (1,131)	\$ (172)	\$ (12,033)	\$ (18,322)	\$ (6,289)
Season Advance/Trail Fees	\$ 16,523	\$ 17,467	\$ 944	\$ 196,919	\$ 215,505	\$ 18,585
Associate Memberships	\$ 1,659	\$ 869	\$ (790)	\$ 34,839	\$ 38,236	\$ 3,397
Driving Range	\$ 6,594	\$ 5,117	\$ (1,477)	\$ 69,572	\$ 83,039	\$ 13,467
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 1,865	\$ 1,925	\$ 60
Merchandise Sales	\$ 8,957	\$ 7,406	\$ (1,551)	\$ 104,468	\$ 111,911	\$ 7,443
Restaurant	\$ 2,162	\$ 2,463	\$ 301	\$ 24,046	\$ 33,700	\$ 9,654
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 20,650	\$ 16,712	\$ (3,937)
Miscellaneous Income	\$ 2,621	\$ 568	\$ (2,053)	\$ 22,653	\$ 5,532	\$ (17,121)
Total Revenues	\$ 135,706	\$ 139,297	\$ 3,591	\$ 1,696,156	\$ 2,003,757	\$ 307,601
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 10,883	\$ 11,169	\$ (287)	\$ 121,029	\$ 128,741	\$ (7,712)
Restaurant	\$ 195	\$ 196	\$ (1)	\$ 2,217	\$ 2,310	\$ (92)
Golf Operations	\$ 31,043	\$ 29,056	\$ 1,987	\$ 374,752	\$ 352,321	\$ 22,430
Merchandise Sales	\$ 4,696	\$ 6,794	\$ (2,098)	\$ 87,084	\$ 75,093	\$ 11,991
Golf Course Maintenance	\$ 79,657	\$ 81,982	\$ (2,325)	\$ 924,765	\$ 809,516	\$ 115,250
Administrative	\$ 12,570	\$ 14,386	\$ (1,816)	\$ 135,664	\$ 151,869	\$ (16,205)
Total Expenditures	\$ 139,043	\$ 143,584	\$ (4,540)	\$ 1,645,510	\$ 1,519,849	\$ 125,661
Operating Income/(Loss)	\$ (3,337)	\$ (4,286)	\$ (949)	\$ 50,646	\$ 483,908	\$ 433,262

Project Fund	Estimated Original Costs	Changes	Projected Revised Costs	Approved Costs	Remaining	Spent	Status/Estimation
Irrigation System	\$2,080,000		\$2,080,000	\$74,200	\$2,005,800	\$17,760	Authorization 2021-1 Engineer Approved, Req 20-21, and req 24, Req 28, Req 38, Req 45
Bunker Renovation & Liners	\$1,090,000		\$1,090,000	\$0	\$1,090,000	\$0	Req #5, 16-18 for Engineering, Req #11 for \$98,595.16, Req #15 for \$308,358, Req #19, Req 22-23, Req 29 & 30, Reqs 33 and 35, Req
Bulkheads	\$375,000	\$344,142	\$719,142	\$719,142	\$0	\$719,142	37, Req 44
Tee Box Renovation	\$150,000		\$150,000		\$150,000	\$0	
Cart Path Extensions	\$175,000		\$175,000		\$175,000	\$0	
Regrass Fairways and Slopes	\$125,000		\$125,000	\$7,862	\$117,138	\$7,862	Hole #2 Approved - \$7,862.40 - Req 6
Maintenance Building Repairs	\$40,000		\$40,000	\$2,800	\$37,200	\$2,800	Req 51
Driving Range Tee	\$20,000		\$20,000		\$20,000	\$0	
Golf Course Lake - Banks	\$150,000		\$150,000		\$150,000	\$0	
#7 Green	\$65,000		\$65,000		\$65,000	\$0	
Pump Station Filter	\$35,000		\$35,000		\$35,000	\$0	
Culvert Repair #7 - Butterfly Valve	\$37,500		\$37,500		\$37,500	\$0	
Clubhouse	\$580,000	-\$344,142	\$235,858		\$235,858	\$0	
Woodside Park Restrooms	\$25,000		\$25,000		\$25,000	\$0	
Dog Park	\$55,000		\$55,000	\$30,376	\$24,624	\$30,376	Req 43, 46, and 47
Woodside Park Playground	\$45,000	\$6,889	\$51,889	\$51,899	-\$10	\$51,899	Req 14, Req 26, Req 31, Req 36, Req 39-40, Req
Sidewalk Repair	\$75,000		\$75,000	\$43,399	\$31,601	\$43,399	Req 13, Req 25, Req 48
Pavillion	\$95,000		\$95,000	\$0	\$95,000	\$0	
Maintenance Equipment	\$337,000	\$75,669	\$412,669	\$412,669	\$0	\$412,669	Req 4, 7-10, 12, Req 27, Req 34, Req 41, Req 42
Lost Revenue	\$287,395		\$287,395		\$287,395	\$0	
Contingency	\$180,690	-\$82,558	\$98,132		\$98,132	\$0	
	\$6,022,585	\$0	\$6,022,585	\$1,342,348	\$4,680,237	\$1,285,908	

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

Rounds of Golf	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	579	15%	7,241	13%
Rounds of Golf- CDD Resident	631	16%	8,193	15%
Rounds of Golf - Public	1,414	36%	18,308	34%
Rounds of Golf - Golf Now / EZ Links	491	13%	7,345	14%
Rounds of Golf- Tournaments	0	0%	0	0%
Rounds of Golf- Misc	0	0%	0	0%
Rain Check Issued	(152)	-4%	(959)	-2%
Total Paid Rounds	2,963		40,128	
<u>Member Rounds</u>				
Rounds of Golf - Members	540	14%	8,634	16%
Total Member Rounds	540		8,634	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	82	2%	915	2%
Rounds of Golf- Other Comp	52	1%	882	2%
Total Comp Rounds	134		1,797	
Rounds of golf - GolfNow/EZ Links	278	7%	3,138	6%
TOTAL ROUNDS OF GOLF	3,915	100%	53,697	100%

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
545	5,481	34	1,760
676	8,708	(45)	(515)
1,351	17,538	63	770
400	3,425	91	3,920
0	0	0	0
0	0	0	0
(93)	(758)	(59)	(201)
2,879	34,394	84	5,734
598	8,309	(58)	325
598	8,309	(58)	325
170	1,748	(88)	(833)
85	1,375	(33)	(493)
255	3,123	(121)	(1,326)
269	2,783	9	355
4,001	48,609	(86)	5,088

Revenues	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$20,649	21%	\$287,774	20%
Rounds of Golf- CDD Resident	\$17,513	18%	\$262,640	18%
Rounds of Golf - Public	\$48,380	48%	\$676,022	46%
Rounds of Golf - Golf Now / EZ Links	\$17,192	17%	\$271,126	18%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$3,781)	-4%	(\$27,169)	-2%
TOTAL GREENS FEE REVENUE	\$99,953	100%	\$1,470,393	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$18,775	\$218,375	\$1,874	\$69,399
\$18,370	\$277,619	(\$857)	(\$14,979)
\$46,674	\$588,359	\$1,706	\$87,663
\$13,924	\$125,072	\$3,268	\$146,054
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$2,243)	(\$20,447)	(\$1,538)	(\$6,722)
\$95,500	\$1,188,978	\$4,453	\$281,415

Average \$ per Round of Golf	Monthly		Year to Date	
<u>Average \$ per round of Golf</u>				
Rounds of Golf- Associate Member	\$35.66		\$39.74	
Rounds of Golf- CDD Resident	\$27.75		\$32.06	
Rounds of Golf - Public	\$34.21		\$36.92	
Rounds of Golf - Golf Now / EZ Links	\$35.01		\$36.91	
Rounds of Golf- Tournaments	#DIV/0!		#DIV/0!	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$24.88		\$28.33	
TOTAL - Average \$ per round of Golf	\$33.73		\$36.64	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$34.45	\$39.84	\$1.21	(\$0.10)
\$27.17	\$31.88	\$0.58	\$0.18
\$34.55	\$33.55	(\$0.33)	\$3.38
\$34.81	\$36.52	\$0.20	\$0.40
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$24.12	\$26.97	\$0.76	\$1.36
\$33.17	\$34.57	\$0.56	\$2.07

	Monthly	Year to Date
Membership Revenue	\$17,467	\$215,502
Average \$ per round of Golf	\$32.35	\$24.96

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$16,523	\$196,395	\$944	\$19,107
\$27.63	\$23.64	\$4.72	\$1.32