



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**November 30, 2017**



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# Viera East Community Development District

Combined Balance Sheet  
November 30, 2017

## Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
<b>Assets</b>					
Operating Account	\$208,330				\$208,330
Accounts Receivable		\$14,480			\$14,480
Assessment Receivable				\$203,116	\$203,116
Rent Receivable				(\$10,155)	(\$10,155)
Due From Golf Course				\$0	\$0
Due From General Fund	\$85,730			\$740	\$86,470
Due From Capital Reserve				\$16,261	\$16,261
Due From Debt Service	\$5				\$5
Due from Other				\$1,195	\$1,195
Inventory - Pro Shop				\$83,888	\$83,888
<u>Investments:</u>					
State Board		\$216,148			\$216,148
Benefit Assessment- Series 2012					
Reserve - Series 2012				\$1,072	\$1,072
Bond Service 2006			\$706,060	\$281,262	\$281,262
Improvements (Net of Depreciation)				\$1,322,853	\$1,322,853
Prepaid Expenses- Debt					\$0
Prepaid Expenses- Operations	\$12,977			\$158,411	\$171,388
<b>Total Assets</b>	<b>\$307,043</b>	<b>\$230,628</b>	<b>\$706,060</b>	<b>\$2,058,642</b>	<b>\$3,302,373</b>
<b>Liabilities</b>					
Accounts Payable	\$281			\$4,267	\$4,549
Accrued Expenses	\$9,782			\$1,142	\$10,923
Deferred Revenue- Season Advance				\$34,279	\$34,279
Deferred Revenue- Special Assessments O&M				\$26,342	\$26,342
Deferred Revenue- Special Assessments Debt					\$0
Deposit-Divots Grill				\$8,000	\$8,000
Due to General Fund			\$5	\$85,730	\$85,735
Accrued Interest Payable				\$10,857	\$10,857
Accrued Principal Payable				\$63,333	\$63,333
Golf Cart Lease Payable					\$0
Sales Tax Payable				\$12,353	\$12,353
Due to Golf Course	\$16,261				\$16,261
Due to Debt Service					\$0
Due to Capital Reserve					\$0
Accrued Payroll Payable	\$1,688			\$3,543	\$5,231
Bonds Payable - Series 2012				\$4,445,000	\$4,445,000
Bond Discount				(\$23,633)	(\$23,633)
Deferred Loss				(\$243,197)	(\$243,197)
<b>Fund Equity</b>					
Net Assets					
Fund Balances				(\$2,369,374)	(\$2,369,374)
Assigned - First Quarter	\$176,000				\$176,000
Assigned - Prepaid Expenses	\$12,977				\$12,977
Unassigned	\$90,054	\$230,628			\$320,682
Restricted for Debt Service			\$706,055		\$706,055
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$307,043</b>	<b>\$230,628</b>	<b>\$706,060</b>	<b>\$2,058,642</b>	<b>\$3,302,373</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2017

	<b>Adopted Budget</b>	<b>Prorated Budget 11/30/17</b>	<b>Actual 11/30/17</b>	<b>Variance</b>
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$171,341	\$171,341	\$0
Golf Course Administrative Services	\$56,280	\$9,380	\$9,380	\$0
Interest Income	\$100	\$17	\$0	(\$17)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$180,738</b>	<b>\$180,721</b>	<b>(\$17)</b>

*Administrative Expenditures*

Supervisors Fees	\$30,195	\$5,033	\$5,565	(\$532)
Engineering Fees	\$5,000	\$833	\$1,125	(\$292)
Attorney's Fees	\$5,000	\$833	\$0	\$833
Dissemination	\$1,000	\$167	\$167	\$0
Trustee Fees	\$5,600	\$933	\$933	(\$0)
Annual Audit	\$6,500	\$1,083	\$1,083	(\$0)
Collection Agent	\$2,500	\$417	\$417	(\$0)
Management Fees	\$97,515	\$16,253	\$16,253	\$0
Postage	\$2,500	\$417	\$164	\$253
Printing & Binding	\$4,500	\$750	\$129	\$621
Insurance- Liability	\$7,293	\$1,216	\$1,129	\$86
Legal Advertising	\$2,500	\$417	\$0	\$417
Other Current Charges	\$1,500	\$250	\$151	\$99
Office Supplies	\$3,000	\$500	\$515	(\$15)
Dues & Licenses	\$175	\$29	\$29	(\$0)
Information Technology	\$3,400	\$567	\$567	\$0
<b>Total Administrative</b>	<b>\$178,178</b>	<b>\$29,696</b>	<b>\$28,226</b>	<b>\$1,470</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2017

	<b>Adopted Budget</b>	<b>Prorated Budget 11/30/17</b>	<b>Actual 11/30/17</b>	<b>Variance</b>
<i><u>Operating Expenditures</u></i>				
Salaries	\$131,660	\$21,943	\$21,872	\$71
Administrative Fee	\$1,199	\$200	\$238	(\$38)
FICA Expense	\$10,072	\$1,679	\$1,623	\$56
Employee Insurance	\$7,667	\$1,278	\$1,009	\$269
Workers Compensation	\$2,581	\$430	\$456	(\$25)
Unemployment	\$853	\$142	\$0	\$142
Other Contractual	\$6,500	\$1,083	\$1,033	\$51
Training	\$500	\$83	\$0	\$83
Uniforms	\$500	\$83	\$0	\$83
<b>Total Operating</b>	<b>\$161,532</b>	<b>\$26,922</b>	<b>\$26,231</b>	<b>\$691</b>
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$11,000	\$1,833	\$0	\$1,833
Lake Bank Restoration	\$60,000	\$10,000	\$0	\$10,000
Environmental Services	\$27,000	\$4,500	\$3,631	\$869
Water Management System	\$99,000	\$16,500	\$15,330	\$1,170
Control Burns	\$15,000	\$2,500	\$0	\$2,500
Contingencies	\$9,000	\$1,500	\$0	\$1,500
Fire Line Maintenance	\$5,000	\$833	\$0	\$833
Basin Repair	\$4,000	\$667	\$0	\$667
<b>Total Maintenance</b>	<b>\$230,000</b>	<b>\$38,333</b>	<b>\$18,961</b>	<b>\$19,373</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2017

	<b>Adopted Budget</b>	<b>Prorated Budget 11/30/17</b>	<b>Actual 11/30/17</b>	<b>Variance</b>
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$145,559	\$24,260	\$24,526	(\$266)
Administrative Fees	\$3,289	\$548	\$562	(\$14)
FICA	\$11,135	\$1,856	\$1,763	\$93
Health Insurance	\$24,205	\$4,034	\$3,195	\$839
Workers Compensation	\$2,853	\$476	\$510	(\$35)
Unemployment	\$2,132	\$355	\$40	\$315
Telephone	\$2,000	\$333	\$732	(\$399)
Utilities	\$7,700	\$1,283	\$814	\$470
Property Appraiser	\$1,990	\$332	\$0	\$332
Insurance	\$1,359	\$227	\$195	\$32
Repairs	\$14,000	\$2,333	\$2,347	(\$14)
Fuel	\$16,500	\$2,750	\$0	\$2,750
Park Maintenance	\$3,000	\$500	\$866	(\$366)
Sidewalk Maintenance	\$5,000	\$833	\$0	\$833
Chemicals	\$5,000	\$833	\$202	\$631
Contingencies	\$6,000	\$1,000	\$72	\$928
Refuse	\$9,000	\$1,500	\$1,075	\$425
Office Supplies	\$1,000	\$167	\$0	\$167
Uniforms	\$3,000	\$500	\$486	\$14
Rain Bird Pump System	\$18,500	\$3,083	\$3,104	(\$20)
Maintenance Reserve - Transfer Out	\$11,604	\$1,934	\$1,934	\$0
<b>Total Grounds Maintenance</b>	<b>\$294,826</b>	<b>\$49,138</b>	<b>\$42,423</b>	<b>\$6,714</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$144,089</b>	<b>\$115,841</b>	<b>\$28,249</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>		<b>\$64,880</b>	
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$214,151</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$279,032</b>	

**Viera East**  
**Community Development District**  
 Capital Reserve Fund  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2017

	<b>Adopted Budget</b>	<b>Prorated Budget 11/30/17</b>	<b>Actual 11/30/17</b>	<b>Variance</b>
<u>Revenues</u>				
Interest Income	\$250	\$42	\$500	\$458
Reserve Funding - Transfer In (General)	\$11,604	\$1,934	\$1,934	\$0
Reserve Funding - Transfer In (Golf)	\$30,899	\$5,150	\$2,980	(\$2,170)
<b>Total Revenues</b>	<b>\$42,753</b>	<b>\$7,126</b>	<b>\$5,413</b>	<b>(\$1,712)</b>
<u>Expenditures</u>				
Capital Outlay	\$125,000	\$15	\$15	\$0
Transfer Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$15</b>	<b>\$15</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$82,247)</b>		<b>\$5,398</b>	
<b>Beginning Fund Balance</b>	<b>\$785,491</b>		<b>\$225,229</b>	
<b>Ending Fund Balance</b>	<b>\$703,244</b>		<b>\$230,628</b>	

**Viera East  
Community Development District**

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending November 30, 2017

<b>Check Date</b>	<b>Vendor</b>	<b>Detail</b>	<b>Amount</b>
<b>Capital Outlay</b>			
<i>FY2018</i>			
10/20/17	Regions Bank	Wire Transfer Fee	\$ 15.00
<b>Total</b>			<b>\$ 15.00</b>



**Viera East**  
**Community Development District**  
Debt Service Fund  
Statement of Revenues & Expenditures  
For Period Ending November 30, 2017

	Adopted Budget	Prorated Budget 11/30/17	Actual 11/30/17	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$513,747	\$513,747	\$0
Interest Income	\$100	\$17	\$162	\$145
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$513,764</b>	<b>\$513,909</b>	<b>\$145</b>
<u>Expenditures</u>				
Series 2006				
Interest-11/1	\$291,669	\$291,669	\$291,669	\$0
Interest-5/1	\$291,669	\$0	\$0	\$0
Principal-5/1	\$1,810,000	\$0	\$0	\$0
Other Debt Service Costs	\$46,873	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$2,440,211</b>	<b>\$291,669</b>	<b>\$291,669</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$16,941)</b>		<b>\$222,240</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$483,815</b>	
<b>Ending Fund Balance</b>	<b>\$450,026</b>		<b>\$706,055</b>	

**Viera East**  
**Community Development District**  
**Golf Course/Recreation Fund - Operations**  
**Statement of Revenues & Expenditures**  
**For Period Ending November 30, 2017**

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	3,298	2,492	806	5,945	4,936	1,009
Member Rounds	10,000	694	669	25	1,123	1,325	(202)
Comp Rounds	6,000	541	401	140	946	795	151
Total Memberships	60	5	-	5	10	60	(50)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$32	\$43	(\$10)	\$32	\$40	(\$8)
<b>Revenues</b>							
Greens Fees/Cart Fees	\$1,296,290	\$107,108	\$106,296	\$813	\$189,260	\$195,092	(\$5,832)
Gift Cards - Sales	\$25,000	\$1,019	\$2,050	(\$1,031)	\$1,207	\$3,763	(\$2,556)
Gift Cards - Usage	(\$25,000)	(\$1,711)	(\$2,050)	\$339	(\$2,437)	-\$3,763	\$1,326
Season Advance/Trail Fees	\$210,000	\$18,058	\$17,220	\$838	\$34,774	\$31,605	\$3,169
Associate Memberships	\$42,000	\$4,266	\$3,444	\$822	\$6,715	\$6,321	\$394
Driving Range	\$72,000	\$6,821	\$5,904	\$917	\$10,637	\$10,836	(\$199)
Golf Lessons	\$2,100	\$175	\$172	\$3	\$350	\$316	\$34
Merchandise Sales	\$115,000	\$8,801	\$9,430	(\$629)	\$16,050	\$17,308	(\$1,257)
Restaurant	\$10,000	\$1,798	\$820	\$978	\$2,535	\$1,505	\$1,030
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$3,755	\$3,753	\$2
Miscellaneous Income	\$15,000	\$1,817	\$1,250	\$568	\$2,652	\$2,499	\$153
<b>Total Revenues</b>	<b>\$1,784,917</b>	<b>\$150,030</b>	<b>\$146,412</b>	<b>\$3,618</b>	<b>\$265,498</b>	<b>\$269,234</b>	<b>(\$3,737)</b>
<b>Golf Course Expenditures</b>							
Other Contractual Services	\$18,000	\$681	\$1,499	\$818	\$2,000	\$2,999	\$999
Telephone/Internet	\$9,308	\$289	\$775	\$486	\$682	\$1,551	\$869
Postage	\$450	\$0	\$37	\$37	\$447	\$75	(\$372)
Printing & Binding	\$1,000	\$81	\$83	\$2	\$81	\$167	\$86
Utilities	\$5,000	\$455	\$417	(\$39)	\$736	\$833	\$97
Repairs & Maintenance	\$7,000	\$270	\$583	\$313	\$675	\$1,166	\$491
Advertising	\$45,000	\$1,156	\$3,749	\$2,593	\$4,741	\$7,497	\$2,757
Bank Charges	\$30,500	\$2,149	\$2,541	\$392	\$3,371	\$5,081	\$1,711
Office Supplies	\$1,500	\$134	\$125	(\$9)	\$325	\$250	(\$75)
Operating Supplies	\$9,500	\$195	\$791	\$597	\$886	\$1,583	\$697
Dues, Licenses & Subscriptions	\$2,000	\$110	\$167	\$57	\$271	\$333	\$62
Drug Testing - All Departments	\$500	\$89	\$42	(\$47)	\$178	\$83	(\$95)
Training, Education & Employee Relations	\$2,500	\$0	\$208	\$208	\$142	\$417	\$274
Contractual Security	\$5,000	\$1,061	\$417	(\$645)	\$1,181	\$833	(\$348)
IT Services	\$3,000	\$139	\$250	\$111	\$139	\$500	\$361
<b>Total Golf Course Expenditures</b>	<b>\$140,258</b>	<b>\$6,808</b>	<b>\$11,683</b>	<b>\$4,875</b>	<b>\$15,854</b>	<b>\$23,367</b>	<b>\$7,513</b>

Viera East  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2017

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$773	\$602	(\$1,711)	\$1,577	\$1,193	(\$385)
Pest Control	\$1,800	\$0	\$120	\$1,800	\$0	\$239	\$239
Equipment Lease	\$1,100	\$91	\$74	(\$17)	\$180	\$146	(\$34)
<b>Total Restaurant Expenditures</b>	<b>\$11,900</b>	<b>\$864</b>	<b>\$796</b>	<b>(\$68)</b>	<b>\$1,757</b>	<b>\$1,577</b>	<b>(\$180)</b>
<i>Golf Operation Expenditures</i>							
Salaries	\$222,204	\$15,066	\$18,516	\$3,450	\$32,392	\$37,033	\$4,640
Administrative Fee	\$12,858	\$1,239	\$1,071	(\$168)	\$2,472	\$2,143	(\$329)
FICA Expense	\$17,253	\$1,153	\$1,438	\$285	\$2,478	\$2,875	\$397
Health Insurance	\$461	(\$24)	\$38	\$62	\$62	\$77	\$15
Workers Compensation	\$4,420	\$314	\$368	\$55	\$675	\$737	\$62
Unemployment	\$9,322	\$425	\$777	\$352	\$1,040	\$1,554	\$514
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Utilities	\$20,500	\$1,808	\$1,708	(\$100)	\$3,312	\$3,417	\$105
Repairs	\$250	\$0	\$21	\$21	\$0	\$42	\$42
Pest Control	\$1,800	\$0	\$150	\$150	\$0	\$300	\$300
Supplies	\$3,000	\$102	\$250	\$148	\$292	\$500	\$208
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$333	\$333
Fuel	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Cart Lease	\$42,636	\$4,588	\$3,553	(\$1,035)	\$8,138	\$7,106	(\$1,032)
Cart Maintenance	\$4,000	\$986	\$333	(\$653)	\$986	\$667	(\$320)
Driving Range	\$10,000	\$632	\$833	\$202	\$1,263	\$1,667	\$403
<b>Total Golf Operation Expenditures</b>	<b>\$353,204</b>	<b>\$26,288</b>	<b>\$29,433</b>	<b>\$3,145</b>	<b>\$53,110</b>	<b>\$58,866</b>	<b>\$5,755</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$3,136	\$6,417	\$3,281	\$12,130	\$12,833	\$704
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$3,136</b>	<b>\$6,417</b>	<b>\$3,281</b>	<b>\$12,130</b>	<b>\$12,833</b>	<b>\$704</b>

Viera East  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2017

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Golf Course Maintenance</i>						
Salaries	\$417,502	\$31,794	\$34,792	\$2,998	\$64,907	\$4,677
Administrative Fees	\$8,698	\$721	\$725	\$3	\$1,445	\$5
FICA Expense	\$32,727	\$2,380	\$2,727	\$348	\$4,859	\$596
Employee Insurance	\$58,955	\$2,054	\$4,913	\$2,859	\$3,344	\$6,482
Workers Compensation	\$8,384	\$660	\$699	\$39	\$1,346	\$52
Unemployment	\$6,617	\$191	\$551	\$361	\$366	\$737
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$70
Consulting Fees	\$6,000	\$500	\$500	\$0	\$1,000	\$0
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$417
Utilities/Water	\$25,700	\$2,025	\$2,142	\$117	\$4,033	\$250
Repairs	\$42,000	\$3,416	\$3,500	\$84	\$7,299	\$7,000
Fuel & Oil	\$35,000	\$2,619	\$2,917	\$298	\$7,316	\$5,833
Pest Control	\$1,500	\$247	\$125	(\$122)	\$494	\$250
Irrigation/Drainage	\$34,000	\$846	\$2,833	\$1,988	\$2,019	\$3,647
Sand and Topsoil	\$17,500	\$1,916	\$1,458	(\$458)	\$2,466	\$451
Flower/Mulch	\$7,000	\$114	\$583	\$470	\$114	\$1,167
Fertilizer	\$120,000	\$12,709	\$10,000	(\$2,709)	\$18,013	\$1,987
Seed/Sod	\$14,000	\$2,477	\$1,167	(\$1,310)	\$2,882	(\$549)
Trash Removal	\$2,000	\$135	\$167	\$31	\$406	(\$73)
Contingency	\$6,000	\$1,137	\$500	(\$637)	\$1,722	(\$722)
First Aid	\$600	\$0	\$50	\$50	\$78	\$22
Office Supplies	\$500	\$0	\$42	\$42	\$0	\$83
Operating Supplies	\$18,000	\$1,289	\$1,500	\$211	\$2,104	\$896
Training	\$500	\$360	\$42	(\$318)	\$360	(\$277)
Janitorial Supplies	\$800	\$0	\$67	\$67	\$1,173	\$133
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$167
Uniforms	\$10,500	\$561	\$875	\$314	\$1,332	\$418
Equipment Rental	\$4,000	\$0	\$333	\$333	\$492	\$174
Equipment Lease	\$148,000	\$9,721	\$12,333	\$2,613	\$22,224	\$2,443
Small Tools	\$500	\$0	\$42	\$42	\$0	\$83
<b>Total Golf Course Maintenance</b>	<b>\$1,030,903</b>	<b>\$77,870</b>	<b>\$85,909</b>	<b>\$8,038</b>	<b>\$151,792</b>	<b>\$20,025</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2017

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Administrative Expenditures</i>						
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$250
Arbitrage	\$600	\$50	\$50	\$0	\$100	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$167	\$0
Trustee Fees	\$3,750	\$313	\$313	\$0	\$625	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$250	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$9,380	\$0
Insurance	\$71,000	\$5,266	\$5,917	\$650	\$10,533	\$1,301
Property Taxes	\$6,000	\$504	\$500	(\$4)	\$1,008	\$1,000
<b>Total Administrative Expenditures</b>	<b>\$141,630</b>	<b>\$11,031</b>	<b>\$11,803</b>	<b>\$771</b>	<b>\$22,063</b>	<b>\$1,542</b>
Renewal & Replacement	\$30,899	\$2,309	\$2,575	\$266	\$3,799	\$1,351
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$30,899</b>	<b>\$2,309</b>	<b>\$2,575</b>	<b>\$266</b>	<b>\$3,799</b>	<b>\$1,351</b>
<b>Total Revenues</b>	<b>\$1,784,917</b>	<b>\$150,030</b>	<b>\$146,412</b>	<b>\$3,618</b>	<b>\$265,498</b>	<b>(\$3,737)</b>
<b>Total Expenditures</b>	<b>\$1,785,795</b>	<b>\$128,307</b>	<b>\$148,615</b>	<b>\$20,308</b>	<b>\$260,505</b>	<b>\$36,709</b>
<b>Operating Income (Loss)</b>	<b>(\$878)</b>	<b>\$21,723</b>	<b>(\$2,203)</b>	<b>\$23,926</b>	<b>\$4,992</b>	<b>\$32,973</b>
<i>Non Operating Revenues/(Expenditures)</i>						
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$93,059	\$0
Interest Income	\$1,000	\$64	\$83	(\$19)	\$126	(\$41)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$178,478)	(\$14,873)	(\$14,873)	(\$0)	(\$29,746)	(\$0)
Principal Expense	(\$380,000)	(\$31,667)	(\$31,667)	(\$0)	(\$63,333)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$878</b>	<b>\$54</b>	<b>\$73</b>	<b>(\$19)</b>	<b>\$105</b>	<b>(\$41)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$21,777</b>	<b>(\$2,130)</b>	<b>\$23,907</b>	<b>\$5,097</b>	<b>\$32,932</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>	<b>(\$2,374,471)</b>	<b>-----</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>	<b>(\$2,369,374)</b>	<b>-----</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Revenues</b>													
Maintenance Assessments	\$261	\$171,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171,341
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$4,951</b>	<b>\$175,770</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180,721</b>

*Administrative Expenditures*

Supervisors Fees	\$2,272	\$3,293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,565
Engineering Fees	\$0	\$1,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,125
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$933
Annual Audit	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,083
Collection Agent	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Management Fees	\$8,126	\$8,126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,253
Postage	\$33	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164
Printing & Binding	\$61	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
Insurance- Liability	\$565	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,129
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$74	\$77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$151
Office Supplies	\$265	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$515
Dues & Licenses	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
Information Technology	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567
<b>Total Administrative</b>	<b>\$12,994</b>	<b>\$15,232</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,226</b>

*Operating Expenditures*

Salaries	\$11,475	\$10,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,872
Administration Fee	\$121	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$238
FICA Expense	\$852	\$771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,623
Health Insurance	\$580	\$430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,009
Workers Compensation	\$239	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$456
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$516	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,033
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>\$13,783</b>	<b>\$12,448</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,231</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Maintenance Expenditures</b>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$0	\$3,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,631
Water Management System	\$7,565	\$7,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,330
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$7,565</b>	<b>\$11,396</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,961</b>

*Grounds Maintenance Expenditures*

Salaries	\$12,485	\$12,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,526
Administrative Fees	\$286	\$276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$562
FICA	\$897	\$865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,763
Health Insurance	\$1,800	\$1,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,195
Workers Compensation	\$260	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$510
Unemployment	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Telephone	\$366	\$366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$732
Utilities	\$413	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$814
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance- Property	\$98	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195
Repairs	\$867	\$1,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Maintenance	\$154	\$712	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$866
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$202	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202
Contingencies	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Refuse	\$430	\$645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,075
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$304	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$486
Rain Bird Pump System	\$0	\$3,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,104
Maintenance Reserve- Transfer Out	\$967	\$967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,934
<b>Total Grounds Maintenance</b>	<b>\$19,419</b>	<b>\$23,004</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,423</b>

**Total Expenditures**

<b>Total Expenditures</b>	<b>\$53,761</b>	<b>\$62,080</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,841</b>
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**Excess Revenue/(Expenditures)**

<b>Excess Revenue/(Expenditures)</b>	<b>(\$48,810)</b>	<b>\$113,690</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64,880</b>
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Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	2,647	3,298	0	0	0	0	0	0	0	0	0	0	5,945
Member Rounds	429	694	0	0	0	0	0	0	0	0	0	0	1,123
Comp Rounds	405	541	0	0	0	0	0	0	0	0	0	0	946
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64
<b>Revenues:</b>													
Greens Fees	\$82,152	\$107,108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189,260
Gift Cards - Sales	\$188	\$1,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,207
Gift Cards - Usage	(\$725)	(\$1,711)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,437)
Season Advance/Trail Fees	\$16,716	\$18,058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,774
Associate Memberships	\$2,449	\$4,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,715
Driving Range	\$3,816	\$6,821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,637
Golf Lessons	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
Merchandise Sales	\$7,249	\$8,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,050
Restaurant	\$737	\$1,798	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,535
Special Assessments - Operations	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,755
Miscellaneous Income	\$834	\$1,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,652
<b>Total Revenues</b>	<b>\$115,468</b>	<b>\$150,030</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$265,498</b>
<b>Golf Course Expenditures:</b>													
Other Contractual Services	\$1,319	\$681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Telephone/Internet	\$393	\$289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$682
Postage	\$447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$447
Printing & Binding	\$0	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81
Utilities	\$281	\$455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$736
Repairs & Maintenance	\$405	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$675
Advertising	\$3,585	\$1,156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,741
Bank Charges	\$1,222	\$2,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,371
Office Supplies	\$191	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325
Operating Supplies	\$691	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$886
Dues, Licenses & Subscriptions	\$161	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$271
Drug Testing - All Departments	\$89	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$178
Training, Education & Employee Relations	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Contractual Security	\$120	\$1,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,181
IT Services	\$0	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139
<b>Total Golf Course Expenditures</b>	<b>\$9,046</b>	<b>\$6,808</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,854</b>
<b>Restaurant Expenditures:</b>													
Utilities	\$804	\$773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,577
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$89	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$180
<b>Total Restaurant Expenditures</b>	<b>\$893</b>	<b>\$864</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,757</b>



Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Golf Operations:</b>													
Salaries	\$17,326	\$15,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,392
Administrative Fee	\$1,233	\$1,239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,472
FICA Expense	\$1,325	\$1,153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,478
Health Insurance	\$86	(\$24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62
Workers Compensation	\$361	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$675
Unemployment	\$615	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,040
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,504	\$1,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,312
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$191	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292
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	\$3,550	\$4,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,138
Cart Maintenance	\$0	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$986
Driving Range	\$632	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,263
<b>Total Golf Operation Expenditures</b>	<b>\$26,823</b>	<b>\$26,288</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,110</b>

**Merchandise Sales:**

Cost of Goods Sold	\$8,994	\$3,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,130
<b>Total Merchandise Sales</b>	<b>\$8,994</b>	<b>\$3,136</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,130</b>

**Golf Course Maintenance:**

Salaries	\$33,113	\$31,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,907
Administrative Fees	\$723	\$721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,444
FICA Expense	\$2,479	\$2,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,859
Employee Insurance	\$1,290	\$2,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,344
Workers Compensation	\$686	\$660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,346
Unemployment	\$175	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$366
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,008	\$2,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,033
Repairs	\$3,883	\$3,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,299
Fuel & Oil	\$4,697	\$2,619	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,316
Pest Control	\$247	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$494
Irrigation/Drainage	\$1,174	\$846	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,019
Sand and Topsoil	\$549	\$1,916	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,466
Flower/Mulch	\$0	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114
Fertilizer	\$5,303	\$12,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,013
Seed/Sod	\$406	\$2,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,882
Trash Removal	\$271	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$406
Contingency	\$585	\$1,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,722
First Aid	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$815	\$1,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,104
Training	\$0	\$360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360
Janitorial Supplies	\$1,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,173
Soft & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$771	\$561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,332
Equipment Rental	\$492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$492
Equipment Lease	\$12,503	\$9,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,224
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$73,922</b>	<b>\$77,870</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$151,792</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	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Annual Audit	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Insurance	\$5,266	\$5,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,533
Property Taxes	\$504	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,008
<b>Total Administrative Expenditures</b>	<b>\$11,031</b>	<b>\$11,031</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,063</b>
<i>Reserves:</i>													
Renewal & Replacement	\$1,490	\$2,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,799
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$1,490</b>	<b>\$2,309</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,799</b>
<b>Total Revenues</b>	<b>\$115,468</b>	<b>\$150,030</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$265,498</b>
<b>Total Expenditures</b>	<b>\$132,198</b>	<b>\$128,307</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$260,505</b>
<b>Operating Income (Loss)</b>	<b>(\$16,731)</b>	<b>\$21,723</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,992</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,059
Interest Income	\$62	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$14,873)	(\$14,873)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$29,746)
Principal Expense	(\$31,667)	(\$31,667)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$63,333)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$51</b>	<b>\$54</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$105</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$16,679)</b>	<b>\$21,777</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,097</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	\$7,249	\$8,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,050
<b>Total Revenues</b>	<b>\$7,249</b>	<b>\$8,801</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,050</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$8,994	\$3,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,130
<b>Total Expenditures</b>	<b>\$8,994</b>	<b>\$3,136</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,130</b>
<b>Operating Income (Loss)</b>	<b>(\$1,744)</b>	<b>\$5,665</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,921</b>

**Viera East  
Community Development District  
Special Assessment Receipts - FY2018**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
10/20/17	\$ 1,231.05	\$ 260.97	\$ 782.50	\$ 187.58	\$ 1,231.05
11/14/17	\$ 61,123.74	\$ 12,957.73	\$ 38,852.33	\$ 9,313.68	\$ 61,123.74
11/27/17	\$ 745,888.64	\$ 158,122.26	\$ 474,112.25	\$ 113,654.13	\$ 745,888.64
	\$ 808,243.43	\$ 171,340.96	\$ 513,747.08	\$ 123,155.39	\$ 808,243.43

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 513,747.08	\$ (513,747.08)	\$ -	\$ 1,909,422.92
General Fund	\$ 808,157	21.20%	\$ 171,340.96	\$ (171,340.96)	\$ -	\$ 636,816.04
Recreation Fund	\$ 580,882	15.24%	\$ 123,155.39	\$ (123,155.39)	\$ -	\$ 457,726.61
	\$ 3,812,209	100.00%	\$ 808,243.43	\$ (808,243.43)	\$ -	\$ 3,003,965.57

**Viera East  
Community Development District  
Detailed Rounds of Golf Report  
Nov-17**

<u>Rounds of Golf</u>	Monthly		Year to Date	
<b><u>Paid Rounds</u></b>				
Rounds of Golf- Associate Member	429	10%	728	9%
Rounds of Golf- CDD Resident	935	21%	1,602	20%
Rounds of Golf - Public	1,287	29%	2,756	35%
Rounds of Golf - Golf Now / EZ Links	510	11%	778	10%
Rounds of Golf- Tournaments	192	4%	248	3%
Rounds of Golf- Misc		0%	-	0%
Rain Check Issued	-55	-1%	-165	-2%
<b>Total Paid Rounds</b>	<b>3,298</b>		<b>5,947</b>	
<b><u>Member Rounds</u></b>				
Rounds of Golf - Members	682	15%	1,113	14%
<b>Total Member Rounds</b>	<b>682</b>		<b>1,113</b>	
<b><u>Comp Rounds</u></b>				
Rounds of Golf- Staff/Comp	159	4%	277	3%
Rounds of Golf- GolfNow EZ Links - Trade	256	6%	461	6%
Rounds of Golf- Other Comp	114	3%	178	2%
<b>Total Comp Rounds</b>	<b>529</b>		<b>916</b>	
<b>TOTAL ROUNDS OF GOLF</b>	<b>4,509</b>	<b>100%</b>	<b>7,976</b>	<b>100%</b>

<u>Revenues</u>	Monthly		Year to Date	
<b><u>Greens Fee Revenue</u></b>				
Rounds of Golf- Associate Member	\$15,407	14%	\$25,371	13%
Rounds of Golf- CDD Resident	\$27,620	26%	\$45,524	24%
Rounds of Golf - Public	\$43,569	41%	\$89,444	47%
Rounds of Golf - Golf Now / EZ Links	\$18,435	17%	\$27,065	14%
Rounds of Golf- Tournaments	\$4,128	4%	\$5,392	3%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,702)	-2%	(\$3,959)	-2%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$107,457</b>	<b>100%</b>	<b>\$188,837</b>	<b>100%</b>

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date	
<b><u>Average \$ per round of Golf</u></b>				
Rounds of Golf- Associate Member	\$35.91		\$34.85	
Rounds of Golf- CDD Resident	\$29.54		\$28.42	
Rounds of Golf - Public	\$33.85		\$32.45	
Rounds of Golf - Golf Now / EZ Links	\$36.15		\$34.79	
Rounds of Golf- Tournaments	\$21.50		\$21.74	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$30.95		\$23.99	
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$32.58</b>		<b>\$31.75</b>	

	Monthly		Year to Date	
<b>Membership Revenue</b>	<b>\$18,058</b>		<b>\$34,773</b>	
Average \$ per round of Golf	\$26.48		\$31.24	