



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**August 31, 2018**



# TABLE OF CONTENTS

1	<u>Balance Sheet</u>
2-4	<u>General Fund Income Statement</u>
5	<u>Capital Reserve Income Statement</u>
6	<u>Capital Reserve Check Register</u>
7	<u>Debt Service Income Statement</u>
8-11	<u>Golf Course Income Statement</u>
12-13	<u>Month by Month- General Fund</u>
14-16	<u>Month by Month- Golf Course</u>
17	<u>Month by Month- Proshop</u>
18	<u>Long Term Debt Report</u>
19	<u>FY2018 Tax Receipt Schedule</u>

# Viera East Community Development District

Combined Balance Sheet  
August 31, 2018

Governmental Fund Types

*Totals*

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>(memorandum only)</u>
<b>Assets</b>					
Operating Account	\$341,416	\$8,662	---	\$379,399	\$729,477
Accounts Receivable	---	---	---	\$8,236	\$8,236
Assessment Receivable	---	---	---	---	\$0
Rent Receivable	---	---	---	\$732	\$732
Due From Golf Course	\$143,000	---	---	---	\$143,000
Due From General Fund	---	---	---	\$1,714	\$1,714
Due From Capital Reserve	---	---	---	\$6,000	\$6,000
Due from Debt Service	\$5,995	---	---	\$22,922	\$28,917
Due from Other	---	---	---	\$2,104	\$2,104
Inventory - Pro Shop	---	---	---	\$78,198	\$78,198
<b>Investments:</b>					
State Board	---	\$192,638	---	---	\$192,638
Benefit Assessment-Series 2012	---	---	---	\$87,001	\$87,001
Reserve - Series 2012	---	---	---	\$280,418	\$280,418
Bond Service 2006	---	---	\$497,849	---	\$497,849
Bond Service 2012	---	---	---	\$1,323	\$1,323
Improvements (Net of Depreciation)	---	---	---	\$1,259,416	\$1,259,416
Prepaid Expenses- Debt	---	---	---	\$31,666	\$31,666
Prepaid Expenses- Operations	\$33,326	---	---	\$39,449	\$42,775
<b>Total Assets</b>	<b>\$493,736</b>	<b>\$201,301</b>	<b>\$497,849</b>	<b>\$2,198,579</b>	<b>\$3,391,464</b>
<b>Liabilities</b>					
Accounts Payable	\$74,921	\$2,137	---	\$39,107	\$116,164
Accrued Expenses	---	---	---	\$167	\$167
Deferred Revenue- Season Advance	---	---	---	\$62,779	\$62,779
Deferred Revenue- Special Assessments O&M	---	---	---	\$1,877	\$1,877
Deferred Revenue- Special Assessments Debt	---	---	---	\$67,299	\$67,299
Deposit-Divots Grill	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$5,995	\$143,000	\$148,995
Accrued Interest Payable	---	---	---	\$52,056	\$52,056
Accrued Principal Payable	---	---	---	---	\$0
Golf Cart Lease Payable	---	---	---	---	\$0
Sales Tax Payable	---	---	---	\$10,674	\$10,674
Event Deposits	---	---	---	(\$3,561)	(\$3,561)
Due to Golf Course	\$1,714	\$6,000	\$22,922	---	\$30,636
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$8,563	---	---	\$19,949	\$28,512
Bonds Payable - Series 2012	---	---	---	\$4,080,000	\$4,080,000
Bond Discount	---	---	---	(\$20,623)	(\$20,623)
Deferred Loss	---	---	---	(\$225,134)	(\$225,134)
<b>Fund Equity</b>					
Net Assets	---	---	---	(\$2,031,011)	(\$2,031,011)
<b>Fund Balances</b>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$3,326	---	---	---	\$3,326
Unassigned	\$229,212	\$193,164	---	---	\$422,376
Restricted for Debt Service	---	---	\$468,932	---	\$468,932
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$493,736</b>	<b>\$201,301</b>	<b>\$497,849</b>	<b>\$2,198,579</b>	<b>\$3,391,464</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures  
For Period Ending August 31, 2018

	Adopted Budget	Prorated Budget 8/31/18	Actual 8/31/18	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$51,590	\$51,590	\$0
Interest Income	\$100	\$92	\$16	(\$76)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$859,838</b>	<b>\$859,762</b>	<b>(\$75)</b>

Administrative Expenditures

Supervisors Fees	\$30,195	\$27,679	\$25,652	\$2,027
Engineering Fees	\$5,000	\$4,583	\$3,690	\$893
Attorney's Fees	\$5,000	\$4,583	\$928	\$3,655
Dissemination	\$1,000	\$917	\$917	\$0
Trustee Fees	\$5,600	\$5,133	\$5,113	\$20
Annual Audit	\$6,500	\$5,958	\$6,171	(\$213)
Collection Agent	\$2,500	\$2,292	\$2,292	(\$0)
Management Fees	\$97,515	\$89,389	\$89,389	\$0
Postage	\$2,500	\$2,292	\$670	\$1,622
Printing & Binding	\$4,500	\$4,125	\$668	\$3,457
Insurance- Liability	\$7,293	\$6,685	\$6,210	\$475
Legal Advertising	\$2,500	\$2,292	\$0	\$2,292
Other Current Charges	\$1,500	\$1,375	\$1,110	\$265
Office Supplies	\$3,000	\$2,750	\$1,240	\$1,510
Dues & Licenses	\$175	\$160	\$160	\$0
Information Technology	\$3,400	\$3,117	\$3,117	\$0
<b>Total Administrative</b>	<b>\$178,178</b>	<b>\$163,330</b>	<b>\$147,326</b>	<b>\$16,004</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending August 31, 2018

	Adopted Budget	Prorated Budget 8/31/18	Actual 8/31/18	Variance
--	-------------------	----------------------------	-------------------	----------

Operating Expenditures

Salaries	\$131,660	\$120,688	\$120,420	\$269
Administrative Fee	\$1,199	\$1,099	\$1,333	(\$234)
FICA Expense	\$10,072	\$9,233	\$9,015	\$218
Employee Insurance	\$7,667	\$7,028	\$7,208	(\$180)
Workers Compensation	\$2,581	\$2,366	\$2,625	(\$259)
Unemployment	\$853	\$782	\$913	(\$131)
Other Contractual	\$6,500	\$5,958	\$6,824	(\$866)
Training	\$500	\$458	\$0	\$458
Uniforms	\$500	\$458	\$0	\$458
<b>Total Operating</b>	<b>\$161,532</b>	<b>\$148,071</b>	<b>\$148,337</b>	<b>(\$266)</b>

Maintenance Expenditures

Canal Maintenance	\$11,000	\$10,083	\$11,329	(\$1,246)
Lake Bank Restoration	\$60,000	\$55,000	\$0	\$55,000
Environmental Services	\$27,000	\$24,750	\$4,314	\$20,436
Water Management System	\$99,000	\$90,750	\$80,479	\$10,271
Control Burns	\$15,000	\$13,750	\$0	\$13,750
Contingencies	\$9,000	\$8,250	\$970	\$7,280
Fire Line Maintenance	\$5,000	\$4,583	\$3,053	\$1,531
Basin Repair	\$4,000	\$3,667	\$455	\$3,211
<b>Total Maintenance</b>	<b>\$230,000</b>	<b>\$210,833</b>	<b>\$100,600</b>	<b>\$110,234</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures  
For Period Ending August 31, 2018

	Adopted Budget	Prorated Budget 8/31/18	Actual 8/31/18	Variance
--	-------------------	----------------------------	-------------------	----------

Grounds Maintenance Expenditures

Salaries	\$145,559	\$133,429	\$133,387	\$42
Administrative Fees	\$3,289	\$3,015	\$3,146	(\$131)
FICA	\$11,135	\$10,207	\$9,572	\$635
Health Insurance	\$24,205	\$22,188	\$25,313	(\$3,125)
Workers Compensation	\$2,853	\$2,615	\$3,100	(\$485)
Unemployment	\$2,132	\$1,954	\$1,772	\$182
Telephone	\$2,000	\$1,833	\$4,526	(\$2,693)
Utilities	\$7,700	\$7,058	\$4,764	\$2,294
Property Appraiser	\$1,990	\$1,824	\$1,986	(\$162)
Insurance	\$1,359	\$1,246	\$1,073	\$173
Repairs	\$14,000	\$12,833	\$11,601	\$1,232
Fuel	\$16,500	\$15,125	\$16,235	(\$1,110)
Park Maintenance	\$3,000	\$2,750	\$4,420	(\$1,670)
Sidewalk Maintenance	\$5,000	\$4,583	\$5,245	(\$662)
Chemicals	\$5,000	\$4,583	\$1,767	\$2,816
Contingencies	\$6,000	\$5,500	\$1,867	\$3,633
Refuse	\$9,000	\$8,250	\$4,231	\$4,019
Office Supplies	\$1,000	\$917	\$233	\$684
Uniforms	\$3,000	\$2,750	\$2,799	(\$49)
Rain Bird Pump System	\$18,500	\$16,958	\$18,345	(\$1,386)
Maintenance Reserve - Transfer Out	\$11,604	\$10,637	\$10,637	\$0
<b>Total Grounds Maintenance</b>	<b>\$294,826</b>	<b>\$270,257</b>	<b>\$266,019</b>	<b>\$4,238</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$792,491</b>	<b>\$662,283</b>	<b>\$130,209</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>		<b>\$197,480</b>	
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$211,058</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$408,538</b>	

**Viera East**  
**Community Development District**  
 Capital Reserve Fund  
 Statement of Revenues & Expenditures  
 For Period Ending August 31, 2018

	<b>Adopted Budget</b>	<b>Prorated Budget 8/31/18</b>	<b>Actual 8/31/18</b>	<b>Variance</b>
<u>Revenues</u>				
Interest Income	\$250	\$229	\$3,046	\$2,817
Reserve Funding - Transfer In (General)	\$11,604	\$10,637	\$10,637	\$0
Reserve Funding - Transfer In (Golf)	\$30,899	\$28,324	\$31,734	\$3,410
<b>Total Revenues</b>	<b>\$42,753</b>	<b>\$39,190</b>	<b>\$45,417</b>	<b>\$6,227</b>
<u>Expenditures</u>				
Capital Outlay	\$125,000	\$77,483	\$77,483	\$0
Transfer Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$77,483</b>	<b>\$77,483</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$82,247)</b>		<b>(\$32,066)</b>	
<b>Beginning Fund Balance</b>	<b>\$785,491</b>		<b>\$225,229</b>	
<b>Ending Fund Balance</b>	<b>\$703,244</b>		<b>\$193,164</b>	

**Viera East  
Community Development District**

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending August 31, 2018

Check Date	Vendor	Detail	Amount
<b>Capital Outlay</b>			
<i>FY2018</i>			
10/20/17	Regions Bank	Wire Transfer Fee	\$ 15.00
12/4/17	Landirr	Sprinkler Heads Contract	\$ 54,863.00
12/4/17	Regions Bank	Wire Transfer Fee	\$ 15.00
1/25/18	Don Bo, Inc	Form & Pour Cart Path	\$ 5,796.00
2/22/18	Don Bo, Inc	Form & Pour Cart Path	\$ 6,000.00
6/21/18	Wesco Turf, Inc	Golf Cart Repairs	\$ 6,723.18
7/19/18	Regions Bank	Wire Transfer Fee	\$ 15.00
7/19/18	Golf Specialties	Work on #9 Tee	\$ 1,918.51
9/7/18	Pike Creek Turf, Inc	Tee Box Project	\$ 2,137.00
<b>Total</b>			<b>\$ 77,482.69</b>



# Viera East

## Community Development District

Debt Service Fund  
Statement of Revenues & Expenditures  
For Period Ending August 31, 2018

	Adopted Budget	Prorated Budget 8/31/18	Actual 8/31/18	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$92	\$2,157	\$2,066
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$2,423,262</b>	<b>\$2,425,327</b>	<b>\$2,066</b>
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$291,669	\$291,669	\$291,669	\$0
Interest-5/1	\$291,669	\$291,669	\$291,669	\$0
Principal-5/1	\$1,810,000	\$1,810,000	\$1,810,000	\$0
Other Debt Service Costs	\$46,873	\$46,873	\$46,873	\$0
<b>Total Expenditures</b>	<b>\$2,440,211</b>	<b>\$2,440,211</b>	<b>\$2,440,211</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$16,941)</b>		<b>(\$14,883)</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$483,815</b>	
<b>Ending Fund Balance</b>	<b>\$450,026</b>		<b>\$468,932</b>	

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending August 31, 2018

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	3,048	2,645	403	37,453	35,369	2,084
Member Rounds	10,000	421	710	(289)	6,580	9,495	(2,915)
Comp Rounds	6,000	537	426	111	6,025	5,697	328
Total Memberships	60	3	-	3	55	60	(5)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$30	\$29	\$0	\$33	\$35	(\$2)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,296,290	\$90,867	\$77,777	\$13,090	\$1,225,494	\$1,228,235	(\$2,740)
Gift Cards - Sales	\$25,000	\$534	\$1,500	(\$966)	\$11,856	\$23,688	(\$11,831)
Gift Cards - Usage	(\$25,000)	(\$1,071)	(\$1,500)	\$429	(\$17,650)	(\$23,688)	\$6,037
Season Advance/Trail Fees	\$210,000	\$14,019	\$12,600	\$1,419	\$171,875	\$198,975	(\$27,100)
Associate Memberships	\$42,000	\$2,054	\$2,520	(\$466)	\$36,142	\$39,795	(\$3,654)
Driving Range	\$72,000	\$5,652	\$4,320	\$1,332	\$71,257	\$68,220	\$3,037
Golf Lessons	\$2,100	\$175	\$126	\$49	\$1,925	\$1,990	(\$65)
Merchandise Sales	\$115,000	\$12,857	\$6,900	\$5,957	\$124,379	\$108,963	\$15,417
Restaurant	\$10,000	\$1,372	\$600	\$772	\$21,545	\$9,475	\$12,070
Special Assessments - Operations	\$22,527	\$1,877	\$1,879	(\$2)	\$20,650	\$20,648	\$2
Miscellaneous Income	\$15,000	\$760	\$1,251	(\$491)	\$14,814	\$13,749	\$1,065
<b>Total Revenues</b>	<b>\$1,784,917</b>	<b>\$129,097</b>	<b>\$107,973</b>	<b>\$21,124</b>	<b>\$1,682,287</b>	<b>\$1,690,049</b>	<b>(\$7,763)</b>

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000	\$1,349	\$1,501	\$152	\$11,052	\$16,499	\$5,447
Telephone/Internet	\$9,308	\$393	\$776	\$383	\$4,528	\$8,532	\$4,004
Postage	\$450	\$293	\$38	(\$255)	\$1,987	\$412	(\$1,575)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$2,324	\$917	(\$1,407)
Utilities	\$5,000	\$575	\$417	(\$158)	\$4,665	\$4,583	(\$82)
Repairs & Maintenance	\$7,000	\$853	\$584	(\$269)	\$7,492	\$6,416	(\$1,076)
Advertising	\$45,000	\$5,370	\$3,753	(\$1,617)	\$46,617	\$41,247	(\$5,370)
Bank Charges	\$30,500	\$2,047	\$2,544	\$497	\$30,870	\$27,956	(\$2,913)
Office Supplies	\$1,500	\$158	\$125	(\$33)	\$2,542	\$1,375	(\$1,167)
Operating Supplies	\$9,500	\$874	\$792	(\$81)	\$3,493	\$8,708	\$5,215
Dues, Licenses & Subscriptions	\$2,000	\$213	\$167	(\$46)	\$7,751	\$1,833	(\$5,918)
Drug Testing - All Departments	\$500	\$46	\$42	(\$4)	\$494	\$458	(\$35)
Training, Education & Employee Relations	\$2,500	\$302	\$209	(\$93)	\$4,753	\$2,292	(\$2,462)
Contractual Security	\$5,000	\$133	\$417	\$284	\$2,324	\$4,583	\$2,259
IT Services	\$3,000	\$170	\$250	\$80	\$2,631	\$2,750	\$119
<b>Total Golf Course Expenditures</b>	<b>\$140,258</b>	<b>\$12,775</b>	<b>\$11,698</b>	<b>(\$1,078)</b>	<b>\$133,523</b>	<b>\$128,560</b>	<b>(\$4,962)</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending August 31, 2018

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$931	\$639	(\$292)	\$8,904	\$8,546	(\$359)
Pest Control	\$1,800	\$0	\$128	\$128	\$128	\$1,709	\$1,581
Equipment Lease	\$1,100	\$92	\$78	(\$14)	\$906	\$1,044	\$138
<b>Total Restaurant Expenditures</b>	<b>\$11,900</b>	<b>\$1,023</b>	<b>\$845</b>	<b>(\$178)</b>	<b>\$9,939</b>	<b>\$11,299</b>	<b>\$1,360</b>

<i>Golf Operation Expenditures</i>							
Salaries	\$222,204	\$18,006	\$18,516	\$510	\$185,522	\$203,679	\$18,157
Administrative Fee	\$12,858	\$1,342	\$1,071	(\$270)	\$14,536	\$11,786	(\$2,750)
FICA Expense	\$17,253	\$1,378	\$1,438	\$60	\$14,204	\$15,815	\$1,611
Health Insurance	\$461	\$38	\$38	\$0	\$394	\$423	\$28
Workers Compensation	\$4,420	\$514	\$368	(\$146)	\$4,272	\$4,052	(\$220)
Unemployment	\$9,322	\$610	\$777	\$167	\$7,518	\$8,545	\$1,027
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Utilities	\$20,500	\$1,649	\$1,708	\$60	\$19,210	\$18,792	(\$418)
Repairs	\$250	\$0	\$21	\$21	\$161	\$229	\$68
Pest Control	\$1,800	\$0	\$150	\$150	\$128	\$1,522	\$1,522
Supplies	\$3,000	\$234	\$250	\$16	\$8,269	\$2,750	(\$5,519)
Uniforms	\$1,500	\$192	\$125	(\$67)	\$1,897	\$1,375	(\$522)
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,833	\$1,833
Fuel	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Cart Lease	\$42,636	\$3,786	\$3,553	(\$233)	\$40,154	\$39,083	(\$1,071)
Cart Maintenance	\$4,000	\$86	\$333	\$248	\$5,794	\$3,667	(\$2,127)
Driving Range	\$10,000	\$1,763	\$833	(\$930)	\$7,805	\$9,167	\$1,362
<b>Total Golf Operation Expenditures</b>	<b>\$353,204</b>	<b>\$29,597</b>	<b>\$29,433</b>	<b>(\$165)</b>	<b>\$309,863</b>	<b>\$323,761</b>	<b>\$13,898</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$10,553	\$6,417	(\$4,136)	\$84,299	\$70,583	(\$13,716)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$10,553</b>	<b>\$6,417</b>	<b>(\$4,136)</b>	<b>\$84,299</b>	<b>\$70,583</b>	<b>(\$13,716)</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending August 31, 2018

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$417,502	\$36,169	\$34,792	(\$1,377)	\$357,400	\$382,710	\$25,310
Administrative Fees	\$8,698	\$913	\$725	(\$188)	\$8,579	\$7,973	(\$606)
FICA Expense	\$32,727	\$2,604	\$2,727	\$123	\$26,122	\$30,000	\$3,878
Employee Insurance	\$58,955	\$3,948	\$4,913	\$965	\$38,602	\$54,042	\$15,440
Workers Compensation	\$8,384	\$1,320	\$699	(\$622)	\$8,515	\$7,685	(\$830)
Unemployment	\$6,617	\$171	\$551	\$380	\$6,165	\$6,066	(\$100)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$385	\$385
Consulting Fees	\$6,000	\$500	\$500	\$0	\$5,500	\$5,500	\$0
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$2,292	\$2,292
Utilities/Water	\$25,700	\$1,956	\$2,142	\$185	\$22,741	\$23,558	\$817
Repairs	\$42,000	\$4,450	\$3,500	(\$950)	\$40,675	\$38,500	(\$2,175)
Fuel & Oil	\$35,000	(\$7,796)	\$2,917	\$10,713	\$35,428	\$32,083	(\$3,345)
Pest Control	\$1,500	\$257	\$125	(\$132)	\$2,833	\$1,375	(\$1,458)
Irrigation/Drainage	\$34,000	\$3,060	\$2,833	(\$227)	\$21,475	\$31,167	\$9,692
Sand and Topsoil	\$17,500	\$1,262	\$1,458	\$196	\$17,195	\$16,042	(\$1,153)
Flower/Mulch	\$14,000	\$719	\$583	(\$135)	\$7,376	\$6,417	(\$959)
Fertilizer	\$120,000	\$11,890	\$10,000	(\$1,890)	\$119,225	\$110,000	(\$9,225)
Seed/Sod	\$2,000	\$135	\$167	\$31	\$1,488	\$1,833	\$345
Trash Removal	\$6,000	\$818	\$500	(\$318)	\$14,016	\$5,500	(\$8,516)
Contingency	\$600	\$0	\$50	\$50	\$915	\$550	(\$365)
First Aid	\$500	\$0	\$42	\$42	\$1,311	\$458	(\$853)
Office Supplies	\$18,000	\$2,045	\$1,500	(\$545)	\$17,099	\$16,500	(\$599)
Training	\$500	\$0	\$42	\$42	\$2,876	\$458	(\$2,418)
Janitorial Supplies	\$800	\$0	\$67	\$67	\$1,294	\$733	(\$561)
Soil & Water Testing	\$10,500	\$604	\$83	\$83	\$987	\$917	(\$71)
Uniforms	\$4,000	\$0	\$875	\$271	\$6,198	\$9,625	\$3,427
Equipment Rental	\$148,000	\$13,469	\$12,333	(\$1,136)	\$132,347	\$135,667	\$3,320
Small Tools	\$500	\$0	\$42	\$42	\$0	\$458	\$458
<b>Total Golf Course Maintenance</b>	<b>\$1,030,903</b>	<b>\$79,206</b>	<b>\$85,909</b>	<b>\$6,702</b>	<b>\$910,349</b>	<b>\$944,994</b>	<b>\$34,646</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending August 31, 2018

	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	\$0	\$50	\$50	\$450	\$550	\$100
Dissemination	\$1,000	\$83	\$83	\$0	\$917	\$917	\$0
Trustee Fees	\$3,750	\$307	\$313	\$5	\$3,410	\$3,438	\$27
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	\$71,000	\$7,211	\$5,917	(\$1,294)	\$69,508	\$65,083	(\$4,425)
Property Taxes	\$6,000	\$504	\$500	(\$4)	\$6,827	\$5,500	(\$1,327)
<b>Total Administrative Expenditures</b>	<b>\$141,630</b>	<b>\$12,920</b>	<b>\$11,803</b>	<b>(\$1,118)</b>	<b>\$134,077</b>	<b>\$129,828</b>	<b>(\$4,250)</b>
Renewal & Replacement Operating Reserves	\$30,899	\$2,130	\$2,575	\$445	\$32,554	\$28,324	(\$4,229)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$30,899</b>	<b>\$2,130</b>	<b>\$2,575</b>	<b>\$445</b>	<b>\$32,554</b>	<b>\$28,324</b>	<b>(\$4,229)</b>
<b>Total Revenues</b>	<b>\$1,784,917</b>	<b>\$129,097</b>	<b>\$107,973</b>	<b>\$21,124</b>	<b>\$1,682,287</b>	<b>\$1,690,049</b>	<b>(\$7,763)</b>
<b>Total Expenditures</b>	<b>\$1,785,795</b>	<b>\$148,205</b>	<b>\$148,678</b>	<b>\$473</b>	<b>\$1,614,603</b>	<b>\$1,637,350</b>	<b>\$22,747</b>
<b>Operating Income (Loss)</b>	<b>(\$878)</b>	<b>(\$19,108)</b>	<b>(\$40,705)</b>	<b>\$21,596</b>	<b>\$67,684</b>	<b>\$52,699</b>	<b>\$14,984</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$44,377	\$46,530	(\$2,153)	\$509,673	\$511,825	(\$2,153)
Interest Income	\$1,000	\$72	\$83	(\$12)	\$713	\$917	(\$203)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$178,478)	(\$14,873)	(\$14,873)	(\$0)	(\$163,605)	(\$163,604)	(\$0)
Principal Expense	(\$380,000)	(\$31,667)	(\$31,667)	(\$0)	(\$348,333)	(\$348,333)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$878</b>	<b>(\$2,091)</b>	<b>\$73</b>	<b>(\$2,165)</b>	<b>(\$1,552)</b>	<b>\$804</b>	<b>(\$2,357)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>(\$21,200)</b>	<b>(\$40,632)</b>	<b>\$19,432</b>	<b>\$66,131</b>	<b>\$53,504</b>	<b>\$12,627</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$2,097,142)</b>	<b>---</b>	<b>---</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$2,031,011)</b>	<b>---</b>	<b>---</b>

Vierra East General Fund  
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$261	\$171,080	\$508,811	\$43,681	\$12,868	\$5,286	\$21,178	\$4,263	\$34,681	\$0	\$6,047	\$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	\$4,690	\$51,590
Interest Income	\$0	\$0	\$0	\$11	\$2	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$16
<b>Total Revenues</b>	<b>\$4,951</b>	<b>\$175,770</b>	<b>\$513,501</b>	<b>\$48,382</b>	<b>\$17,559</b>	<b>\$9,976</b>	<b>\$25,871</b>	<b>\$8,953</b>	<b>\$39,371</b>	<b>\$4,690</b>	<b>\$10,737</b>	<b>\$0</b>	<b>\$859,762</b>

*Administrative Expenditures*

Supervisors' Fees	\$2,272	\$3,293	\$1,580	\$1,250	\$2,503	\$2,503	\$2,272	\$3,754	\$1,138	\$2,459	\$2,529	\$0	\$25,652
Engineering Fees	\$0	\$1,125	\$0	\$0	\$0	\$0	\$450	\$0	\$450	\$1,665	\$0	\$0	\$3,690
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$522	\$0	\$406	\$0	\$0	\$928
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$917
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$463	\$463	\$463	\$463	\$463	\$5,113
Annual Audit	\$542	\$542	\$542	\$588	\$542	\$542	\$575	\$575	\$575	\$575	\$575	\$575	\$6,171
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$2,292
Management Fees	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$89,389
Postage	\$33	\$130	\$143	\$77	\$56	\$59	\$43	\$36	\$31	\$21	\$41	\$0	\$670
Printing & Binding	\$61	\$68	\$62	\$54	\$0	\$72	\$91	\$67	\$0	\$75	\$118	\$0	\$668
Insurance- Liability	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$6,210
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$74	\$77	\$85	\$135	\$0	\$45	\$62	\$266	\$138	\$69	\$160	\$0	\$1,110
Office Supplies	\$265	\$250	\$250	\$20	\$150	\$20	\$20	\$77	\$146	\$20	\$20	\$0	\$1,240
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$160
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$3,117
<b>Total Administrative</b>	<b>\$12,994</b>	<b>\$15,232</b>	<b>\$12,409</b>	<b>\$11,971</b>	<b>\$12,997</b>	<b>\$12,984</b>	<b>\$13,257</b>	<b>\$15,040</b>	<b>\$12,222</b>	<b>\$15,034</b>	<b>\$13,186</b>	<b>\$0</b>	<b>\$147,326</b>

*Operating Expenditures*

Salaries	\$11,475	\$10,397	\$11,213	\$10,056	\$11,219	\$10,114	\$11,524	\$10,509	\$11,574	\$11,078	\$11,260	\$0	\$120,420
Administration Fee	\$121	\$117	\$121	\$109	\$121	\$117	\$121	\$113	\$134	\$129	\$129	\$0	\$1,333
PICA Expense	\$852	\$771	\$848	\$750	\$840	\$756	\$863	\$787	\$877	\$827	\$843	\$0	\$9,015
Health Insurance	\$580	\$430	\$732	\$586	\$839	\$674	\$614	\$7208	\$886	\$674	\$674	\$0	\$7,208
Workers' Compensation	\$239	\$217	\$234	\$209	\$234	\$211	\$240	\$252	\$316	\$167	\$308	\$0	\$2,625
Unemployment	\$0	\$0	\$0	\$586	\$70	\$86	\$34	\$0	\$0	\$136	\$0	\$0	\$913
Other Contractual	\$516	\$516	\$646	\$176	\$842	\$854	\$854	\$213	\$409	\$1,101	\$695	\$0	\$6,824
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>\$13,794</b>	<b>\$12,473</b>	<b>\$14,165</b>	<b>\$12,812</b>	<b>\$14,310</b>	<b>\$12,336</b>	<b>\$14,196</b>	<b>\$14,112</b>	<b>\$13,909</b>	<b>\$0</b>	<b>\$148,337</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	\$4,764	\$0	\$0	\$0	\$0	\$0	\$6,566	\$0	\$0	\$11,329
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$0	\$3,631	\$0	\$80	\$80	\$0	\$443	\$80	\$0	\$0	\$0	\$0	\$4,314
Water Management System	\$7,565	\$7,765	\$8,675	\$7,765	\$0	\$16,440	\$7,565	\$7,765	\$8,675	\$8,265	\$0	\$0	\$80,479
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$970
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$858	\$1,795	\$0	\$0	\$0	\$0	\$0	\$400
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$411	\$0	\$0	\$0	\$0	\$455
<b>Total Maintenance</b>	<b>\$7,565</b>	<b>\$11,396</b>	<b>\$8,675</b>	<b>\$13,578</b>	<b>\$80</b>	<b>\$17,343</b>	<b>\$9,802</b>	<b>\$8,255</b>	<b>\$8,675</b>	<b>\$14,831</b>	<b>\$400</b>	<b>\$0</b>	<b>\$100,600</b>

*Grounds Maintenance Expenditures*

Salaries	\$12,485	\$12,041	\$12,460	\$11,121	\$12,413	\$12,082	\$11,838	\$11,204	\$12,831	\$12,390	\$12,523	\$0	\$133,387.47
Administrative Fees	\$286	\$276	\$286	\$258	\$286	\$276	\$286	\$267	\$315	\$306	\$306	\$0	\$3,146.39
FCIA	\$897	\$865	\$899	\$827	\$900	\$856	\$835	\$791	\$943	\$870	\$888	\$0	\$9,571.67
Health Insurance	\$1,800	\$1,395	\$1,867	\$3,877	\$2,834	\$2,279	\$2,313	\$1,859	\$2,505	\$2,350	\$2,232	\$0	\$25,312.80
Workers Compensation	\$260	\$251	\$259	\$231	\$258	\$251	\$247	\$267	\$350	\$338	\$390	\$0	\$3,100.21
Unemployment	\$20	\$20	\$20	\$702	\$608	\$359	(\$46)	\$27	\$21	\$20	\$20	\$0	\$1,772.46
Telephone	\$366	\$366	\$366	\$865	\$366	\$366	\$366	\$366	\$366	\$366	\$366	\$0	\$4,526.04
Utilities	\$413	\$401	\$401	\$419	\$466	\$520	\$474	\$401	\$578	\$310	\$381	\$0	\$4,764.24
Property Appraiser	\$98	\$98	\$98	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986.00
Insurance- Property	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$0	\$1,072.50
Repairs	\$867	\$1,481	\$589	\$231	\$796	\$190	\$3,780	\$1,482	\$561	\$980	\$646	\$0	\$11,600.98
Fuel	\$0	\$0	\$210	\$403	\$136	\$0	\$291	\$0	\$0	\$0	\$15,196	\$0	\$16,234.94
Park Maintenance	\$154	\$712	\$170	\$172	\$156	\$177	\$163	\$164	\$1697	\$694	\$160	\$0	\$4,419.69
Sidewalk Repair	\$0	\$0	\$3,265	\$0	\$1,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,245.25
Chemicals	\$0	\$202	\$129	\$51	\$627	\$0	\$0	\$0	\$522	\$0	\$236	\$0	\$1,767.04
Contingencies	\$72	\$0	\$490	\$350	\$210	\$0	\$744	\$0	\$0	\$0	\$0	\$0	\$1,866.52
Refuse	\$430	\$645	\$215	\$741	\$645	\$215	\$430	\$215	\$215	\$240	\$240	\$0	\$4,231.30
Office Supplies	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232.97
Uniforms	\$304	\$182	\$199	\$182	\$182	\$182	\$182	\$227	\$191	\$518	\$451	\$0	\$2,799.00
Rain Bird Pump System	\$0	\$3,104	\$0	\$0	\$1,450	\$2,298	\$2,298	\$2,298	\$2,299	\$2,298	\$2,298	\$0	\$18,344.66
Maintenance Reserve- Transfer Out	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$0	\$10,637.00
<b>Total Grounds Maintenance</b>	<b>\$19,419</b>	<b>\$23,004</b>	<b>\$22,889</b>	<b>\$21,510</b>	<b>\$27,363</b>	<b>\$21,335</b>	<b>\$25,265</b>	<b>\$20,634</b>	<b>\$24,459</b>	<b>\$22,746</b>	<b>\$37,394</b>	<b>\$0</b>	<b>\$266,019</b>

<b>Total Expenditures</b>	<b>\$53,761</b>	<b>\$62,080</b>	<b>\$57,767</b>	<b>\$59,533</b>	<b>\$54,605</b>	<b>\$64,474</b>	<b>\$62,634</b>	<b>\$56,265</b>	<b>\$59,551</b>	<b>\$66,723</b>	<b>\$64,890</b>	<b>\$0</b>	<b>\$662,283</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$48,810)</b>	<b>\$113,690</b>	<b>\$455,734</b>	<b>(\$11,151)</b>	<b>(\$37,045)</b>	<b>(\$54,498)</b>	<b>(\$36,762)</b>	<b>(\$47,312)</b>	<b>(\$20,180)</b>	<b>(\$62,033)</b>	<b>(\$54,153)</b>	<b>\$0</b>	<b>\$1,97,480</b>

Vierra East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Number of Rounds</b>													
Paid Rounds	2,647	3,298	3,234	3,292	4,243	4,698	4,314	3,174	2,924	2,581	3,048	0	37,453
Member Rounds	429	694	637	948	697	786	638	452	441	437	421	0	6,580
Comp Rounds	405	541	549	688	678	719	557	420	477	454	537	0	6,025
<b>Revenue per Round</b>													
Paid Rounds	\$31	\$32	\$34	\$31	\$38	\$38	\$33	\$28	\$31	\$28	\$30	\$0	\$354
<b>Revenues:</b>													
Greens Fees	\$82,152	\$107,108	\$109,381	\$102,291	\$160,783	\$180,353	\$140,871	\$89,084	\$90,392	\$72,213	\$90,867	\$0	\$1,225,494
Gift Cards - Sales	\$188	\$1,019	\$3,373	\$67	\$956	\$785	\$1,592	\$798	\$1,186	\$780	\$534	\$0	\$11,856
Season Advance/Trail Fees	(\$725)	(\$1,711)	(\$2,683)	(\$2,379)	(\$2,093)	(\$2,443)	(\$1,689)	(\$1,113)	(\$1,110)	(\$832)	(\$1,071)	\$0	(\$17,650)
Associate Memberships	\$16,716	\$18,058	\$17,058	\$17,424	\$16,684	\$17,357	\$15,390	\$13,255	\$13,125	\$12,789	\$14,019	\$0	\$171,875
Driving Range	\$2,449	\$4,266	\$3,239	\$5,530	\$3,950	\$3,634	\$2,607	\$5,648	\$1,422	\$1,343	\$2,054	\$0	\$36,142
Golf Lessons	\$3,816	\$6,821	\$6,875	\$6,696	\$8,578	\$9,622	\$9,331	\$5,279	\$4,253	\$4,333	\$5,652	\$0	\$71,257
Merchandise Sales	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$1,925
Restaurant	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$15,190	\$11,790	\$11,045	\$11,604	\$12,099	\$12,857	\$0	\$124,379
Special Assessments - Operations	\$737	\$1,798	\$3,695	\$2,421	\$1,783	\$3,539	\$2,083	\$1,194	\$1,707	\$1,216	\$1,372	\$0	\$21,545
Miscellaneous Income	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$20,650
	\$834	\$1,817	\$699	\$3,028	\$3,848	\$329	\$1,745	\$590	\$665	\$498	\$760	\$0	\$14,814
<b>Total Revenues</b>	<b>\$115,468</b>	<b>\$150,030</b>	<b>\$156,441</b>	<b>\$146,015</b>	<b>\$209,224</b>	<b>\$230,618</b>	<b>\$185,772</b>	<b>\$127,833</b>	<b>\$125,297</b>	<b>\$106,493</b>	<b>\$129,097</b>	<b>\$0</b>	<b>\$1,682,287</b>
<b>Golf Course Expenditures:</b>													
Other Contractual Services	\$1,319	\$681	\$1,123	\$543	\$781	\$893	\$1,167	\$944	\$794	\$1,457	\$1,349	\$0	\$11,052
Telephone/Internet	\$393	\$289	\$497	\$393	\$448	\$374	\$433	\$393	\$393	\$521	\$393	\$0	\$4,528
Postage	\$447	\$0	\$253	\$0	\$250	\$107	\$132	\$250	\$144	\$113	\$293	\$0	\$1,987
Printing & Binding	\$0	\$81	\$645	\$578	\$0	\$0	\$1,020	\$0	\$0	\$0	\$0	\$0	\$2,324
Utilities	\$281	\$455	\$457	\$333	\$435	\$412	\$597	\$440	\$219	\$462	\$575	\$0	\$4,665
Repairs & Maintenance	\$405	\$270	\$546	\$265	\$2,079	\$1,291	\$450	\$680	\$363	\$291	\$853	\$0	\$7,492
Advertising	\$3,585	\$1,156	\$7,073	\$2,770	\$4,879	\$4,569	\$6,873	\$3,149	\$3,654	\$3,539	\$5,370	\$0	\$46,617
Bank Charges	\$2,149	\$2,149	\$2,754	\$2,754	\$3,173	\$4,053	\$4,281	\$3,634	\$2,387	\$2,450	\$2,047	\$0	\$30,870
Office Supplies	\$191	\$134	\$254	\$0	\$134	\$663	\$252	\$439	\$188	\$130	\$158	\$0	\$2,542
Operating Supplies	\$691	\$195	\$180	\$72	\$421	\$144	\$216	\$294	\$144	\$263	\$874	\$0	\$3,493
Dues, Licenses & Subscriptions	\$161	\$110	\$22	\$976	\$446	\$3,237	\$13	\$920	\$487	\$1,166	\$213	\$0	\$7,751
Drug Testing - All Departments	\$89	\$89	\$0	\$110	\$68	\$0	\$0	\$0	\$46	\$46	\$46	\$0	\$494
Training, Education & Employee Relations	\$142	\$0	\$2,804	\$0	\$163	\$26	\$340	\$829	\$87	\$61	\$302	\$0	\$4,753
Contractual Security	\$120	\$1,061	\$170	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$133	\$0	\$2,324
IT Services	\$0	\$139	\$255	\$290	\$0	\$625	\$257	\$0	\$640	\$255	\$170	\$0	\$2,631
<b>Total Golf Course Expenditures</b>	<b>\$9,046</b>	<b>\$6,808</b>	<b>\$17,031</b>	<b>\$9,170</b>	<b>\$13,396</b>	<b>\$16,513</b>	<b>\$16,151</b>	<b>\$12,092</b>	<b>\$9,666</b>	<b>\$10,874</b>	<b>\$12,775</b>	<b>\$0</b>	<b>\$133,523</b>
<b>Restaurant Expenditures:</b>													
Utilities	\$804	\$773	\$689	\$891	\$788	\$801	\$738	\$753	\$897	\$839	\$931	\$0	\$8,904
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$128	\$0	\$0	\$0	\$0	\$0	\$128
Equipment Lease	\$89	\$91	\$91	\$1	\$91	\$91	\$89	\$91	\$91	\$91	\$92	\$0	\$906
<b>Total Restaurant Expenditures</b>	<b>\$893</b>	<b>\$864</b>	<b>\$780</b>	<b>\$892</b>	<b>\$879</b>	<b>\$892</b>	<b>\$955</b>	<b>\$844</b>	<b>\$987</b>	<b>\$930</b>	<b>\$1,023</b>	<b>\$0</b>	<b>\$9,939</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	\$15,446	\$14,772	\$17,893	\$18,640	\$18,667	\$15,824	\$17,733	\$16,149	\$18,006	\$0	\$185,522
Administrative Fee	\$1,233	\$1,239	\$1,307	\$1,276	\$1,416	\$1,309	\$1,347	\$1,255	\$1,481	\$1,330	\$1,342	\$0	\$14,536
FICA Expense	\$1,325	\$1,153	\$1,182	\$1,130	\$1,369	\$1,437	\$1,428	\$1,211	\$1,357	\$1,235	\$1,378	\$0	\$14,204
Health Insurance	\$86	(\$24)	\$35	\$46	\$46	\$38	\$38	\$13	\$38	\$38	\$38	\$0	\$394
Workers Compensation	\$361	\$314	\$322	\$308	\$372	\$391	\$389	\$376	\$484	\$441	\$514	\$0	\$4,272
Unemployment	\$615	\$425	\$441	\$889	\$993	\$968	\$525	\$815	\$657	\$580	\$610	\$0	\$7,518
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,504	\$1,808	\$1,686	\$1,788	\$1,793	\$1,900	\$1,708	\$1,857	\$1,831	\$1,687	\$1,649	\$0	\$19,210
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161	\$0	\$0	\$0	\$161
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$128	\$0	\$0	\$0	\$0	\$0	\$128
Supplies	\$191	\$102	\$599	\$91	\$1,930	\$1,320	\$1,475	\$651	\$777	\$900	\$234	\$0	\$8,269
Uniforms	\$0	\$0	\$0	\$0	\$0	\$207	\$0	\$0	\$796	\$702	\$192	\$0	\$1,897
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	\$3,550	\$4,913	\$3,786	\$3,786	\$3,786	\$3,786	\$3,786	\$1,641	\$3,786	\$3,786	\$0	\$40,154
Cart Maintenance	\$0	\$986	\$509	\$934	\$730	\$21	\$563	\$1,752	\$0	\$213	\$86	\$0	\$5,794
Driving Range	\$632	\$632	(\$233)	\$3,409	\$0	\$0	\$1,182	\$421	\$0	\$0	\$1,763	\$0	\$7,805
<b>Total Golf Operation Expenditures</b>	<b>\$26,823</b>	<b>\$25,250</b>	<b>\$26,206</b>	<b>\$28,429</b>	<b>\$30,328</b>	<b>\$30,018</b>	<b>\$31,236</b>	<b>\$27,959</b>	<b>\$26,957</b>	<b>\$27,060</b>	<b>\$29,557</b>	<b>\$0</b>	<b>\$309,863</b>

Merchandise Sales:

Cost of Goods Sold	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$1,398	\$8,923	\$10,553	\$0	\$84,299
<b>Total Merchandise Sales</b>	<b>\$8,994</b>	<b>\$3,136</b>	<b>\$10,120</b>	<b>\$1,854</b>	<b>\$8,399</b>	<b>\$11,041</b>	<b>\$8,716</b>	<b>\$11,165</b>	<b>\$1,398</b>	<b>\$8,923</b>	<b>\$10,553</b>	<b>\$0</b>	<b>\$84,299</b>

Golf Course Maintenance:

Salaries	\$33,113	\$31,794	\$30,646	\$29,409	\$33,417	\$31,312	\$33,108	\$31,154	\$34,671	\$32,608	\$36,169	\$0	\$357,400
Administrative Fees	\$723	\$721	\$781	\$704	\$779	\$754	\$779	\$729	\$861	\$834	\$913	\$0	\$8,579
FICA Expense	\$2,479	\$2,380	\$2,303	\$2,167	\$2,462	\$2,370	\$2,370	\$2,230	\$2,572	\$2,572	\$2,604	\$0	\$26,122
Employee Insurance	\$1,290	\$2,054	\$2,808	\$4,471	\$3,544	\$3,505	\$5,286	\$2,878	\$4,927	\$3,890	\$3,948	\$0	\$38,602
Workers Compensation	\$686	\$660	\$636	\$612	\$692	\$649	\$688	\$743	\$942	\$887	\$1,320	\$0	\$8,515
Unemployment	\$175	\$191	\$237	\$1,803	\$1,410	\$957	\$596	\$456	\$142	\$27	\$171	\$0	\$6,165
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$1,000	\$500	\$500	\$0	\$500	\$500	\$500	\$0	\$5,500
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,008	\$2,025	\$1,936	\$1,997	\$1,865	\$2,925	\$2,234	\$2,028	\$2,137	\$1,630	\$1,956	\$0	\$22,741
Repairs	\$3,883	\$3,416	\$3,741	\$2,102	\$2,490	\$5,249	\$6,414	\$2,630	\$2,163	\$4,136	\$4,450	\$0	\$40,675
Fuel & Oil	\$4,697	\$2,619	\$3,492	\$3,478	\$4,360	\$5,016	\$1,876	\$7,664	\$3,663	\$6,359	(\$7,796)	\$0	\$35,328
Pest Control	\$247	\$247	\$257	\$550	\$257	\$257	\$257	\$257	\$0	\$257	\$257	\$0	\$2,833
Irrigation/Drainage	\$1,174	\$846	\$889	\$1,914	\$1,199	\$1,042	\$3,161	\$3,464	\$2,235	\$2,492	\$3,060	\$0	\$21,475
Sand and Topsoil	\$549	\$1,916	\$1,466	\$1,979	\$1,901	\$920	\$1,775	\$2,288	\$1,573	\$1,567	\$1,262	\$0	\$17,195
Flower/Mulch	\$0	\$114	\$0	\$0	\$1,260	\$315	\$719	\$719	\$2,239	\$1,291	\$719	\$0	\$7,376
Fertilizer	\$5,303	\$12,709	\$11,544	\$11,081	\$10,415	\$11,445	\$11,659	\$6,701	\$11,973	\$14,506	\$11,890	\$0	\$119,225
Seed/Sod	\$406	\$2,477	\$2,477	\$1,984	\$1,579	\$0	\$0	\$2,292	\$709	\$709	\$709	\$0	\$13,341
Trash Removal	\$271	\$135	\$0	\$0	\$271	\$678	\$271	\$135	\$135	\$135	\$135	\$0	\$1,488
Contingency	\$585	\$1,137	\$585	\$2,968	\$2,901	\$1,678	\$818	\$818	\$818	\$888	\$818	\$0	\$14,016
First Aid	\$78	\$0	\$90	\$200	\$0	\$0	\$269	\$0	\$115	\$163	\$0	\$0	\$915
Office Supplies	\$0	\$0	\$0	\$0	\$526	\$245	\$0	\$298	\$243	\$0	\$0	\$0	\$1,311
Operating Supplies	\$815	\$1,289	\$811	\$947	\$2,131	\$2,746	\$1,708	\$774	\$2,077	\$1,757	\$2,045	\$0	\$17,099
Training	\$0	\$360	\$0	\$112	\$110	\$709	\$0	\$489	\$369	\$728	\$0	\$0	\$2,876
Janitorial Supplies	\$1,173	\$0	\$0	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,294
Soil & Water Testing	\$0	\$0	\$494	\$494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$987
Uniforms	\$771	\$561	\$636	\$642	\$553	\$514	\$514	\$642	\$534	\$227	\$604	\$0	\$6,198
Equipment Rental	\$492	\$0	\$0	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$644
Equipment Lease	\$12,503	\$10,662	\$5,966	\$8,785	\$13,453	\$13,315	\$13,132	\$13,469	\$13,469	\$14,122	\$13,469	\$0	\$132,347
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>\$78,811</b>	<b>\$72,285</b>	<b>\$79,173</b>	<b>\$88,574</b>	<b>\$86,300</b>	<b>\$88,134</b>	<b>\$82,858</b>	<b>\$89,067</b>	<b>\$92,019</b>	<b>\$79,206</b>	<b>\$0</b>	<b>\$910,349</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	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$450
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$917
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$307	\$307	\$307	\$307	\$307	\$307	\$3,410
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	\$5,266	\$5,266	\$5,359	\$4,540	\$5,307	\$7,716	\$7,211	\$7,211	\$7,211	\$7,211	\$7,211	\$7,211	\$69,508
Property/Taxes	\$504	\$504	\$1,444	\$845	\$504	\$504	\$504	\$504	\$504	\$504	\$504	\$504	\$6,827
<b>Total Administrative Expenditures</b>	<b>\$11,031</b>	<b>\$11,031</b>	<b>\$12,064</b>	<b>\$10,646</b>	<b>\$11,072</b>	<b>\$13,481</b>	<b>\$12,970</b>	<b>\$12,970</b>	<b>\$12,970</b>	<b>\$12,920</b>	<b>\$12,920</b>	<b>\$12,920</b>	<b>\$134,077</b>
<i>Revenues:</i>													
Renewal & Replacement	\$1,490	\$2,309	\$3,001	\$3,129	\$2,920	\$4,184	\$4,612	\$3,715	\$2,557	\$2,506	\$2,130	\$0	\$32,554
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>\$3,001</b>	<b>\$3,129</b>	<b>\$2,920</b>	<b>\$4,184</b>	<b>\$4,612</b>	<b>\$3,715</b>	<b>\$2,557</b>	<b>\$2,506</b>	<b>\$2,130</b>	<b>\$0</b>	<b>\$32,554</b>
<b>Total Revenues</b>	<b>\$115,468</b>	<b>\$150,030</b>	<b>\$156,441</b>	<b>\$146,015</b>	<b>\$209,224</b>	<b>\$230,618</b>	<b>\$185,772</b>	<b>\$127,833</b>	<b>\$125,297</b>	<b>\$106,493</b>	<b>\$129,097</b>	<b>\$0</b>	<b>\$1,682,287</b>
<b>Total Expenditures</b>	<b>\$132,198</b>	<b>\$128,210</b>	<b>\$141,486</b>	<b>\$133,293</b>	<b>\$155,569</b>	<b>\$162,430</b>	<b>\$162,775</b>	<b>\$151,603</b>	<b>\$143,602</b>	<b>\$155,233</b>	<b>\$148,205</b>	<b>\$0</b>	<b>\$1,614,603</b>
<b>Operating Income (Loss)</b>	<b>(\$16,731)</b>	<b>\$21,820</b>	<b>\$14,955</b>	<b>\$12,722</b>	<b>\$53,656</b>	<b>\$68,188</b>	<b>\$22,997</b>	<b>(\$23,770)</b>	<b>(\$18,305)</b>	<b>(\$48,740)</b>	<b>(\$19,108)</b>	<b>\$0</b>	<b>\$67,684</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$44,377	\$0	\$509,673
Interest Income	\$62	\$64	\$46	\$48	\$48	\$43	\$58	\$154	\$60	\$58	\$72	\$0	\$713
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$14,873)	(\$14,873)	(\$14,873)	(\$14,873)	(\$14,873)	(\$14,873)	(\$14,873)	(\$14,873)	(\$14,873)	(\$14,873)	(\$14,873)	\$0	(\$163,605)
Principal Expense	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	\$0	(\$348,333)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$51</b>	<b>\$54</b>	<b>\$36</b>	<b>\$38</b>	<b>\$38</b>	<b>\$33</b>	<b>\$48</b>	<b>\$144</b>	<b>\$50</b>	<b>\$48</b>	<b>(\$2,091)</b>	<b>\$0</b>	<b>(\$1,552)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$16,679)</b>	<b>\$21,874</b>	<b>\$14,991</b>	<b>\$12,760</b>	<b>\$53,693</b>	<b>\$68,221</b>	<b>\$23,044</b>	<b>(\$23,626)</b>	<b>(\$18,255)</b>	<b>(\$48,692)</b>	<b>(\$21,200)</b>	<b>\$0</b>	<b>\$66,131</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	\$12,754	\$8,305	\$12,684	\$15,190	\$11,790	\$11,045	\$11,604	\$12,099	\$12,857	\$0	\$124,379
<b>Total Revenues</b>	<b>\$7,249</b>	<b>\$8,801</b>	<b>\$12,754</b>	<b>\$8,305</b>	<b>\$12,684</b>	<b>\$15,190</b>	<b>\$11,790</b>	<b>\$11,045</b>	<b>\$11,604</b>	<b>\$12,099</b>	<b>\$12,857</b>	<b>\$0</b>	<b>\$124,379</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$1,398	\$8,923	\$10,553	\$0	\$84,299
<b>Total Expenditures</b>	<b>\$8,994</b>	<b>\$3,136</b>	<b>\$10,120</b>	<b>\$1,854</b>	<b>\$8,399</b>	<b>\$11,041</b>	<b>\$8,716</b>	<b>\$11,165</b>	<b>\$1,398</b>	<b>\$8,923</b>	<b>\$10,553</b>	<b>\$0</b>	<b>\$84,299</b>
<b>Operating Income (Loss)</b>	<b>(\$1,744)</b>	<b>\$5,665</b>	<b>\$2,634</b>	<b>\$6,452</b>	<b>\$4,285</b>	<b>\$4,148</b>	<b>\$3,074</b>	<b>(\$120)</b>	<b>\$10,206</b>	<b>\$3,176</b>	<b>\$2,304</b>	<b>\$0</b>	<b>\$40,080</b>

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

<b>Series 2006 Water Management Refunding Bonds</b>	
Interest Rate:	5.750%
Maturity Date:	5/1/2022
Reserve Fund Definition:	10% Max Annual Dept
Reserve Fund Requirement:	\$239,334
Reserve Fund Balance (1):	\$239,334
Bonds outstanding - 9/30/2016	\$11,855,000
Less: May 1, 2017 Principal	(\$1,710,000)
Less: May 1, 2018 Principal	(\$1,810,000)
<b>Current Bonds Outstanding</b>	<b>\$8,335,000</b>

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

<b>Series 2012 Special Assessment Revenue Bonds</b>	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,418
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
<b>Current Bonds Outstanding</b>	<b>\$3,700,000</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	\$ 261	\$ 783	\$ 188	\$ 1,231
11/14/17	\$ 61,124	\$ 12,958	\$ 38,852	\$ 9,314	\$ 61,124
11/27/17	\$ 745,889	\$ 158,122	\$ 474,112	\$ 113,654	\$ 745,889
12/12/17	\$ 2,020,651	\$ 428,361	\$ 1,284,395	\$ 307,895	\$ 2,020,651
12/19/17	\$ 379,495	\$ 80,450	\$ 241,220	\$ 57,825	\$ 379,495
1/10/18	\$ 204,534	\$ 43,359	\$ 130,009	\$ 31,166	\$ 204,534
1/30/18	\$ 1,515	\$ 321	\$ 963	\$ 231	\$ 1,515
2/7/2018 (1)	\$ 60,700	\$ 12,868	\$ 38,583	\$ 9,249	\$ 60,700
3/6/18	\$ 24,935	\$ 5,286	\$ 15,849	\$ 3,799	\$ 24,935
4/11/2018 (2)	\$ 99,902.41	\$ 21,178	\$ 63,501	\$ 15,223	\$ 99,902
5/8/18	\$ 19,924	\$ 4,224	\$ 12,664	\$ 3,036	\$ 19,924
5/23/2018 (3)	\$ 187	\$ 40	\$ 119	\$ 29	\$ 187
6/7/18	\$ 145,260	\$ 30,794	\$ 92,332	\$ 22,134	\$ 145,260
6/15/18 (4)	\$ 18,338	\$ 3,887	\$ 11,656	\$ 2,794	\$ 18,338
8/13/2018 (5)	\$ 268	\$ 57	\$ 171	\$ 41	\$ 268
8/31/2018 (6)	\$ 46,873	\$ -	\$ 46,873	\$ -	\$ 46,873
8/31/2018 (7)	\$ 28,912	\$ 5,990	\$ (28,912)	\$ 22,922	\$ -
	\$ 3,859,737	\$ 808,157	\$ 2,423,170	\$ 599,498	\$ 3,830,825

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,423,170	\$ (2,423,170)	\$ -	\$ -
General Fund	\$ 808,157	21.20%	\$ 808,157	\$ (808,157)	\$ -	\$ 0
Recreation Fund	\$ 580,882	15.24%	\$ 599,498	\$ (599,498)	\$ -	\$ (18,616)
	\$ 3,812,209	100.00%	\$ 3,830,825	\$ (3,830,825)	\$ -	\$ (18,616)

- (1) Represents Distribution less Postage Billing deductions from February 7, 2018 distribution
- (2) Represents Distribution less Postage Billing deductions from April 11, 2018 distribution
- (3) Represents Interest Distribution
- (4) 2018 Tax Certificate Sale
- (5) Represents Interest Distribution
- (6) Represents Debt Service Fund Collection Cost
- (7) Represents Adjustment for overfunding Debt Service

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

	Actuals 8/31/17	Actuals 8/31/18	Variance	Year to Date 8/31/17	Year to Date 8/31/18	Variance
<i>Revenues:</i>						
Greens Fees	\$70,080	\$ 90,867	\$ 20,787	\$1,127,791	\$1,225,494	\$ 97,703
Gift Cards - Sales	\$658	\$ 534	\$ (124)	\$ 9,924	\$ 11,856	\$ 1,932
Gift Cards - Usage	(\$1,843)	\$ (1,071)	\$ 773	\$ (22,974)	\$ (17,650)	\$ 5,324
Season Advance/Trail Fees	\$15,173	\$14,019	\$ (1,154)	\$ 195,016	\$ 171,875	\$ (23,141)
Associate Memberships	\$1,580	\$ 2,054	\$ 474	\$ 25,468	\$ 36,142	\$ 10,673
Driving Range	\$4,607	\$ 5,652	\$ 1,045	\$ 67,501	\$ 71,257	\$ 3,756
Golf Lessons	\$175	\$ 175	\$ -	\$ 1,970	\$ 1,925	\$ (45)
Merchandise Sales	\$7,013	\$12,857	\$ 5,844	\$ 112,985	\$ 124,379	\$ 11,395
Restaurant	\$748	\$1,372	\$ 624	\$ 9,679	\$ 21,545	\$ 11,866
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$ 20,650	\$ 20,650	\$ -
Miscellaneous Income	\$541	\$ 760	\$ 219	\$ 8,898	\$ 14,814	\$ 5,916
<b>Total Revenues</b>	<b>\$ 100,610</b>	<b>\$ 129,097</b>	<b>\$ 28,487</b>	<b>\$1,556,908</b>	<b>\$1,682,287</b>	<b>\$ 125,378</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 10,189	\$12,775	\$ (2,586)	\$ 128,899	\$ 133,523	\$ (4,623)
Restaurant	\$ 991	\$ 1,023	\$ (32)	\$ 10,851	\$ 9,939	\$ 912
Golf Operations	\$ 28,909	\$ 29,597	\$ (688)	\$ 275,277	\$ 309,863	\$ (34,586)
Merchandise Sales	\$ 3,025	\$ 10,553	\$ (7,528)	\$ 81,832	\$ 84,299	\$ (2,467)
Golf Course Maintenance	\$ 82,692	\$ 79,206	\$ 3,486	\$ 836,038	\$ 910,349	\$ (74,311)
Administrative	\$ 11,782	\$12,920	\$ (1,139)	\$ 125,941	\$ 134,077	\$ (8,136)
Reserves	\$ 1,938	\$ 2,130	\$ (192)	\$ 31,533	\$ 32,554	\$ (1,021)
<b>Total Expenditures</b>	<b>\$ 139,525</b>	<b>\$ 148,205</b>	<b>\$ (8,680)</b>	<b>\$1,490,371</b>	<b>\$1,614,603</b>	<b>\$ (124,232)</b>
<b>Operating Income/(Loss)</b>	<b>\$ (38,916)</b>	<b>\$ (19,108)</b>	<b>\$ 19,807</b>	<b>\$ 66,537</b>	<b>\$ 67,684</b>	<b>\$ 1,146</b>



**Viera East**  
**Community Development District**  
**Detailed Rounds of Golf Report**  
**Aug-18**

PY - PREVIOUS YEAR

<b>Rounds of Golf</b>	Monthly		Year to Date	
<b>Paid Rounds</b>				
Rounds of Golf- Associate Member	606	15%	5,300	11%
Rounds of Golf- CDD Resident	661	17%	8,664	18%
Rounds of Golf - Public	1,650	41%	18,443	38%
Rounds of Golf - Golf Now / EZ Links	214	5%	3,964	8%
Rounds of Golf- Tournaments	54	1%	1,283	3%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	-137	-3%	865	-2%
<b>Total Paid Rounds</b>	<b>3,048</b>		<b>36,789</b>	
<b>Member Rounds</b>				
Rounds of Golf - Members	421	11%	6,242	13%
<b>Total Member Rounds</b>	<b>421</b>		<b>6,242</b>	
<b>Comp Rounds</b>				
Rounds of Golf- Staff/Comp	151	4%	1,571	3%
Rounds of Golf- GolfNow EZ Links - Trade	217	5%	2,720	6%
Rounds of Golf- Other Comp	162	4%	1,624	3%
<b>Total Comp Rounds</b>	<b>530</b>		<b>5,915</b>	
<b>TOTAL ROUNDS OF GOLF</b>	<b>3,999</b>	<b>100%</b>	<b>48,946</b>	<b>100%</b>

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
412	4,175	194	1,125
617	8,682	44	-18
1,365	11,648	285	6,795
325	7,911	-111	-3,947
36	2,177	18	-894
0	1,186	0	-1,186
-24	-699	-113	-166
<b>2,731</b>	<b>35,080</b>	<b>317</b>	<b>1,709</b>
425	8,057	-4	-1,815
<b>425</b>	<b>8,057</b>	<b>-4</b>	<b>-1,815</b>
175	1,610	-24	-39
191	3,249	26	-529
58	1,525	104	99
<b>424</b>	<b>6,384</b>	<b>106</b>	<b>-469</b>
<b>3,580</b>	<b>49,521</b>	<b>419</b>	<b>-575</b>

<b>Revenues</b>	Monthly		Year to Date	
<b>Greens Fee Revenue</b>				
Rounds of Golf- Associate Member	\$18,498	21%	\$188,675	16%
Rounds of Golf- CDD Resident	\$16,585	19%	\$253,932	21%
Rounds of Golf - Public	\$47,061	53%	\$601,325	50%
Rounds of Golf - Golf Now / EZ Links	\$7,345	8%	\$144,725	12%
Rounds of Golf- Tournaments	\$1,976	2%	\$42,712	4%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,868)	-3%	(\$19,020)	-2%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$88,597</b>	<b>100%</b>	<b>\$1,212,349</b>	<b>100%</b>

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$12,206	\$140,031	\$6,292	\$48,644
\$13,887	\$251,806	\$2,698	\$2,126
\$34,665	\$384,821	\$12,396	\$216,504
\$8,717	\$267,503	(\$1,372)	(\$122,778)
\$966	\$68,695	\$1,010	(\$25,983)
\$0	\$37,265	\$0	(\$37,265)
(\$431)	(\$12,347)	(\$2,437)	(\$6,673)
<b>\$70,010</b>	<b>\$1,137,774</b>	<b>\$18,587</b>	<b>\$74,575</b>

<b>Average \$ per Round of Golf</b>	Monthly	Year to Date
<b>Average \$ per round of Golf</b>		
Rounds of Golf- Associate Member	\$30.52	\$35.60
Rounds of Golf- CDD Resident	\$25.09	\$29.31
Rounds of Golf - Public	\$28.52	\$32.60
Rounds of Golf - Golf Now / EZ Links	\$34.32	\$36.51
Rounds of Golf- Tournaments	\$36.59	\$33.29
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$20.93	\$21.99
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$29.07</b>	<b>\$32.95</b>

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$29.63	\$33.54	\$0.90	\$2.06
\$22.51	\$29.00	\$2.58	\$0.31
\$25.40	\$33.04	\$3.13	(\$0.43)
\$26.82	\$33.81	\$7.50	\$2.70
\$26.83	\$31.55	\$9.76	\$1.74
#DIV/0!	\$31.42	#DIV/0!	(\$31.42)
\$17.96	\$17.66	\$2.98	\$4.32
<b>\$25.64</b>	<b>\$32.43</b>	<b>\$3.43</b>	<b>\$0.52</b>

	Monthly	Year to Date
<b>Membership Revenue</b>	<b>\$13,611</b>	<b>\$171,462</b>
Average \$ per round of Golf	\$32.33	\$27.47

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$15,173	\$195,015	(\$1,562)	(\$23,553)
\$35.70	\$24.20	(\$3.37)	\$3.26