

Viera East
Community Development District
 Combined Balance Sheet
 October 31, 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>
Assets					
Operating Account	\$125,608	\$14,480	---	\$175,449	\$315,538
Accounts Receivable	---	---	---	(\$9,541)	(\$9,541)
Assessment Receivable	---	---	---	\$48,219	\$48,219
Rent Receivable	---	---	---	\$736	\$736
Due From Golf Course	\$79,528	---	---	---	\$79,528
Due From General Fund	---	---	---	\$30,809	\$30,809
Due From Capital Reserve	---	---	---	---	\$0
Due from Debt Service	\$5	---	---	---	\$5
Due from Other	---	---	---	\$1,029	\$1,029
Inventory - Pro Shop	---	---	---	\$76,501	\$76,501
Investments:					
State Board	---	\$213,452	---	---	\$213,452
Benefit Assessment- Series 2012	---	---	---	\$93,714	\$93,714
Reserve - Series 2012	---	---	---	\$281,215	\$281,215
Bond Service 2006	---	---	\$484,682	---	\$484,682
Improvements (Net of Depreciation)	---	---	---	\$1,322,853	\$1,322,853
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$14,213	---	---	\$93,902	\$108,115
Total Assets	\$219,354	\$227,932	\$484,682	\$2,114,886	\$3,046,854
Liabilities					
Accounts Payable	\$2,814	---	---	\$53,397	\$56,211
Accrued Expenses	\$8,573	---	---	\$1,158	\$9,732
Deferred Revenue- Season Advance	---	---	---	\$34,852	\$34,852
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$0
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$0
Deposit-Divots Grill	---	---	---	---	\$8,000
Due to General Fund	---	---	---	\$8,000	\$8,000
Accrued Interest Payable	---	---	\$5	\$79,528	\$79,533
Accrued Principal Payable	---	---	---	\$88,642	\$88,642
Golf Cart Lease Payable	---	---	---	\$31,667	\$31,667
Sales Tax Payable	---	---	---	---	\$0
Due to Golf Course	\$30,809	---	---	\$9,835	\$9,835
Due to Debt Service	---	---	---	---	\$30,809
Due to Capital Reserve	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$11,816	---	---	\$24,128	\$35,945
Bonds Payable - Series 2012	---	---	---	\$4,445,000	\$4,445,000
Bond Discount	---	---	---	---	---
Deferred Loss	---	---	---	(\$23,633)	(\$23,633)
Fund Equity	---	---	---	---	---
Net Assets	---	---	---	---	---
Fund Balances	---	---	---	---	---
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$14,213	---	---	---	\$14,213
Unassigned	---	\$227,932	---	---	\$203,061
Restricted for Debt Service	---	---	\$484,677	---	\$484,677
Total Liabilities, Fund Equity, Other	\$219,354	\$227,932	\$484,682	\$2,114,886	\$3,046,854

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending October 31, 2017

	Adopted Budget	Prorated Budget 10/31/17	Actual 10/31/17	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$261	\$261	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0
Interest Income	\$100	\$8	\$0	(\$8)
Total Revenues	\$864,536	\$4,959	\$4,951	(\$8)
<i>Administrative Expenditures</i>				
Supervisors Fees	\$30,195	\$2,516	\$2,272	\$244
Engineering Fees	\$5,000	\$417	\$0	\$417
Attorney's Fees	\$5,000	\$417	\$0	\$417
Dissemination	\$1,000	\$83	\$83	\$0
Trustee Fees	\$5,600	\$467	\$467	(\$0)
Annual Audit	\$6,500	\$542	\$542	(\$0)
Collection Agent	\$2,500	\$208	\$208	(\$0)
Management Fees	\$97,515	\$8,126	\$8,126	\$0
Postage	\$2,500	\$208	\$33	\$175
Printing & Binding	\$4,500	\$375	\$61	\$314
Insurance- Liability	\$7,293	\$608	\$565	\$43
Legal Advertising	\$2,500	\$208	\$0	\$208
Other Current Charges	\$1,500	\$125	\$74	\$51
Office Supplies	\$3,000	\$250	\$265	(\$15)
Dues & Licenses	\$175	\$15	\$15	(\$0)
Information Technology	\$3,400	\$283	\$283	\$0
Total Administrative	\$178,178	\$14,848	\$12,994	\$1,854

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending October 31, 2017

	Adopted Budget	Prorated Budget 10/31/17	Actual 10/31/17	Variance
<i>Operating Expenditures</i>				
Salaries	\$131,660	\$10,972	\$11,475	(\$503)
Administrative Fee	\$1,199	\$100	\$121	(\$21)
FICA Expense	\$10,072	\$839	\$852	(\$13)
Employee Insurance	\$7,667	\$639	\$580	\$59
Workers Compensation	\$2,581	\$215	\$239	(\$24)
Unemployment	\$853	\$71	\$0	\$71
Other Contractual	\$6,500	\$542	\$516	\$25
Training	\$500	\$42	\$0	\$42
Uniforms	\$500	\$42	\$0	\$42
Total Operating	\$161,532	\$13,461	\$13,783	(\$322)

Maintenance Expenditures

Canal Maintenance	\$11,000	\$917	\$0	\$917
Lake Bank Restoration	\$60,000	\$5,000	\$0	\$5,000
Environmental Services	\$27,000	\$2,250	\$0	\$2,250
Water Management System	\$99,000	\$8,250	\$7,565	\$685
Control Burns	\$15,000	\$1,250	\$0	\$1,250
Contingencies	\$9,000	\$750	\$0	\$750
Fire Line Maintenance	\$5,000	\$417	\$0	\$417
Basin Repair	\$4,000	\$333	\$0	\$333
Total Maintenance	\$230,000	\$19,167	\$7,565	\$11,602

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending October 31, 2017

	Adopted Budget	Prorated Budget 10/31/17	Actual 10/31/17	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$145,559	\$12,130	\$12,485	(\$356)
Administrative Fees	\$3,289	\$274	\$286	(\$11)
FICA	\$11,135	\$928	\$897	\$31
Health Insurance	\$24,205	\$2,017	\$1,800	\$217
Workers Compensation	\$2,853	\$238	\$260	(\$22)
Unemployment	\$2,132	\$178	\$20	\$157
Telephone	\$2,000	\$167	\$366	(\$199)
Utilities	\$7,700	\$642	\$413	\$229
Property Appraiser	\$1,990	\$166	\$0	\$166
Insurance	\$1,359	\$113	\$98	\$16
Repairs	\$14,000	\$1,167	\$867	\$300
Fuel	\$16,500	\$1,375	\$0	\$1,375
Park Maintenance	\$3,000	\$250	\$154	\$96
Sidewalk Maintenance	\$5,000	\$417	\$0	\$417
Chemicals	\$5,000	\$417	\$0	\$417
Contingencies	\$6,000	\$500	\$72	\$428
Refuse	\$9,000	\$750	\$430	\$320
Office Supplies	\$1,000	\$83	\$0	\$83
Uniforms	\$3,000	\$250	\$304	(\$54)
Rain Bird Pump System	\$18,500	\$1,542	\$0	\$1,542
Maintenance Reserve - Transfer Out	\$11,604	\$967	\$967	\$0
Total Grounds Maintenance	\$294,826	\$24,569	\$19,419	\$5,150
Total Expenditures	\$864,536	\$72,045	\$53,761	\$18,284
Excess Revenue/(Expenditures)	\$0		(\$48,810)	
Beginning Fund Balance	\$0		\$214,151	
Ending Fund Balance	\$0		\$165,342	

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending October 31, 2017

	Adopted Budget	Prorated Budget 10/31/17	Actual 10/31/17	Variance
<u>Revenues</u>				
Interest Income	\$250	\$21	\$261	\$240
Reserve Funding - Transfer In (General)	\$11,604	\$967	\$967	\$0
Reserve Funding - Transfer In (Golf)	\$30,899	\$2,575	\$1,490	(\$1,085)
Total Revenues	\$42,753	\$3,563	\$2,717	(\$845)
<u>Expenditures</u>				
Capital Outlay	\$125,000	\$15	\$15	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$15	\$15	\$0
Excess Revenues/(Expenditures)	(\$82,247)		\$2,702	
Beginning Fund Balance	\$785,491		\$225,229	
Ending Fund Balance	\$703,244		\$227,932	

**Viera East
Community Development District**

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending October 31, 2017

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

Viera East
Community Development District
 Debt Service Fund
 Statement of Revenues & Expenditures
 For Period Ending October 31, 2017

	Adopted Budget	Prorated Budget 10/31/17	Actual 10/31/17	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$783	\$783	\$0
Interest Income	\$100	\$8	\$80	\$71
Total Revenues	\$2,423,270	\$791	\$862	\$71
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$291,669	\$0	\$0	\$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
Total Expenditures	\$2,440,211	\$0	\$0	\$0
Excess Revenues/(Expenditures)	(\$16,941)		\$862	
Beginning Fund Balance	\$466,966		\$483,815	
Ending Fund Balance	\$450,026		\$484,677	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending October 31, 2017

	Adopted Budget			Current Month			Year-to-Date		
	Budget	Actuals	Variance	Budget	Actuals	Variance	Budget	Actuals	Variance
<i>Number of Rounds</i>									
Paid Rounds	37,250	2,647	2,444	203	2,647	2,444	203	2,647	203
Member Rounds	10,000	429	656	(227)	429	656	(227)	429	(227)
Comp Rounds	6,000	405	394	11	405	394	11	405	11
Total Memberships	60	5	5	5	-	60	(60)	-	(60)
<i>Revenue per Round</i>									
Paid Rounds	\$35	\$31	\$36	(\$5)	\$31	\$36	(\$5)	\$31	(\$5)
<i>Revenues</i>									
Greens Fees/Cart Fees	\$1,296,290	\$82,152	\$88,796	(\$6,644)	\$82,152	\$88,796	(\$6,644)	\$82,152	(\$6,644)
Gift Cards - Sales	\$25,000	\$188	\$1,713	(\$1,525)	\$188	\$1,713	(\$1,525)	\$188	(\$1,525)
Gift Cards - Usage	(\$25,000)	(\$725)	(\$1,713)	\$987	(\$725)	(\$1,713)	\$987	(\$725)	\$987
Season Advance/Trail Fees	\$210,000	\$16,716	\$14,385	\$2,331	\$16,716	\$14,385	\$2,331	\$16,716	\$2,331
Associate Memberships	\$42,000	\$2,449	\$2,877	(\$428)	\$2,449	\$2,877	(\$428)	\$2,449	(\$428)
Driving Range	\$72,000	\$3,816	\$4,932	(\$1,116)	\$3,816	\$4,932	(\$1,116)	\$3,816	(\$1,116)
Golf Lessons	\$2,100	\$175	\$144	\$31	\$175	\$144	\$31	\$175	\$31
Merchandise Sales	\$115,000	\$7,249	\$7,878	(\$628)	\$7,249	\$7,878	(\$628)	\$7,249	(\$628)
Restaurant	\$10,000	\$737	\$685	\$52	\$737	\$685	\$52	\$737	\$52
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$1,877	\$1,876	\$1	\$1,877	\$1
Miscellaneous Income	\$15,000	\$834	\$1,250	(\$415)	\$834	\$1,250	(\$415)	\$834	(\$415)
Total Revenues	\$1,784,917	\$115,468	\$122,822	(\$7,355)	\$115,468	\$122,822	(\$7,355)	\$115,468	(\$7,355)
<i>Golf Course Expenditures</i>									
Other Contractual Services	\$18,000	\$1,319	\$1,499	\$180	\$1,319	\$1,499	\$180	\$1,319	\$180
Telephone/Internet	\$9,308	\$393	\$775	\$382	\$393	\$775	\$382	\$393	\$382
Postage	\$450	\$447	\$37	(\$409)	\$447	\$37	(\$409)	\$447	(\$409)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83	\$0	\$83
Utilities	\$5,000	\$281	\$417	\$136	\$281	\$417	\$136	\$281	\$136
Repairs & Maintenance	\$7,000	\$405	\$583	\$178	\$405	\$583	\$178	\$405	\$178
Advertising	\$45,000	\$3,585	\$3,749	\$164	\$3,585	\$3,749	\$164	\$3,585	\$164
Bank Charges	\$30,500	\$1,222	\$2,541	\$1,319	\$1,222	\$2,541	\$1,319	\$1,222	\$1,319
Office Supplies	\$1,500	\$191	\$125	(\$66)	\$191	\$125	(\$66)	\$191	(\$66)
Operating Supplies	\$9,500	\$691	\$791	\$100	\$691	\$791	\$100	\$691	\$100
Dues, Licenses & Subscriptions	\$2,000	\$161	\$167	\$6	\$161	\$167	\$6	\$161	\$6
Drug Testing - All Departments	\$500	\$89	\$42	(\$47)	\$89	\$42	(\$47)	\$89	(\$47)
Training, Education & Employee Relations	\$2,500	\$142	\$208	\$66	\$142	\$208	\$66	\$142	\$66
Contractual Security	\$5,000	\$120	\$417	\$297	\$120	\$417	\$297	\$120	\$297
IT Services	\$3,000	\$0	\$250	\$250	\$0	\$250	\$250	\$0	\$250
Total Golf Course Expenditures	\$140,258	\$9,046	\$11,683	\$2,637	\$9,046	\$11,683	\$2,637	\$9,046	\$2,637

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending October 31, 2017

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Restaurant Expenditures</i>						
Utilities	\$9,000	\$804	\$590	(\$214)	\$590	(\$214)
Pest Control	\$1,800	\$0	\$118	\$118	\$118	\$118
Equipment Lease	\$1,100	\$89	\$72	(\$17)	\$72	(\$17)
Total Restaurant Expenditures	\$11,900	\$893	\$781	(\$112)	\$781	(\$112)
<i>Golf Operation Expenditures</i>						
Salaries	\$222,204	\$17,326	\$18,516	\$1,190	\$18,516	\$1,190
Administrative Fee	\$12,858	\$1,233	\$1,071	(\$161)	\$1,071	(\$161)
FICA Expense	\$17,253	\$1,325	\$1,438	\$112	\$1,438	\$112
Health Insurance	\$461	\$86	\$38	(\$48)	\$86	(\$48)
Workers Compensation	\$4,420	\$361	\$368	\$7	\$368	\$7
Unemployment	\$9,322	\$615	\$777	\$161	\$777	\$161
Golf Printing	\$500	\$0	\$42	\$42	\$42	\$42
Utilities	\$20,500	\$1,504	\$1,708	\$204	\$1,708	\$204
Repairs	\$250	\$0	\$21	\$21	\$21	\$21
Pest Control	\$1,800	\$0	\$150	\$150	\$150	\$150
Supplies	\$3,000	\$191	\$250	\$59	\$250	\$59
Uniforms	\$1,500	\$0	\$125	\$125	\$125	\$125
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$167	\$167
Fuel	\$500	\$0	\$42	\$42	\$42	\$42
Cart Lease	\$42,636	\$5,654	\$3,553	(\$2,101)	\$3,553	(\$2,101)
Cart Maintenance	\$4,000	\$0	\$333	\$333	\$333	\$333
Driving Range	\$10,000	\$632	\$833	\$202	\$833	\$202
Total Golf Operation Expenditures	\$353,204	\$28,927	\$29,433	\$506	\$29,433	\$506
<i>Merchandise Sales</i>						
Cost of Goods Sold	\$77,000	\$11,172	\$6,417	(\$4,756)	\$6,417	(\$4,756)
Total Merchandise Sales	\$77,000	\$11,172	\$6,417	(\$4,756)	\$6,417	(\$4,756)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending October 31, 2017

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Golf Course Maintenance</i>						
Salaries	\$417,502	\$33,113	\$34,792	\$1,679	\$33,113	\$1,679
Administrative Fees	\$8,698	\$723	\$725	\$2	\$723	\$2
FICA Expense	\$32,727	\$2,479	\$2,727	\$248	\$2,479	\$248
Employee Insurance	\$58,955	\$1,290	\$4,913	\$3,623	\$1,290	\$3,623
Workers Compensation	\$8,384	\$686	\$699	\$13	\$686	\$13
Unemployment	\$6,617	\$175	\$551	\$376	\$175	\$376
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$35
Consulting Fees	\$6,000	\$500	\$500	\$0	\$500	\$0
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$208
Utilities/Water	\$25,700	\$2,008	\$2,142	\$133	\$2,008	\$133
Repairs	\$42,000	\$3,883	\$3,500	(\$383)	\$3,883	(\$383)
Fuel & Oil	\$35,000	\$4,697	\$2,917	(\$1,780)	\$4,697	(\$1,780)
Pest Control	\$1,500	\$247	\$125	(\$122)	\$247	\$125
Irrigation/Drainage	\$34,000	\$1,174	\$2,833	\$1,659	\$1,174	\$1,659
Sand and Topsoil	\$17,500	\$549	\$1,458	\$909	\$549	\$909
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$0	\$583
Fertilizer	\$120,000	\$5,303	\$10,000	\$4,697	\$5,303	\$4,697
Seed/Sod	\$14,000	\$406	\$1,167	\$761	\$406	\$761
Trash Removal	\$2,000	\$271	\$167	(\$104)	\$271	(\$104)
Contingency	\$6,000	\$585	\$500	(\$85)	\$585	(\$85)
First Aid	\$600	\$78	\$50	(\$28)	\$78	(\$28)
Office Supplies	\$500	\$815	\$42	(\$773)	\$815	(\$773)
Operating Supplies	\$18,000	\$0	\$1,500	\$1,500	\$0	\$1,500
Training	\$500	\$0	\$42	\$42	\$0	\$42
Janitorial Supplies	\$800	\$1,173	\$67	(\$1,106)	\$1,173	(\$1,106)
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$83
Uniforms	\$10,500	\$771	\$875	\$104	\$771	\$104
Equipment Rental	\$4,000	\$492	\$333	(\$159)	\$492	(\$159)
Equipment Lease	\$148,000	\$11,562	\$12,333	\$771	\$11,562	\$771
Small Tools	\$500	\$0	\$42	\$42	\$0	\$42
Total Golf Course Maintenance	\$1,030,903	\$72,981	\$85,909	\$12,928	\$72,981	\$12,928

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending October 31, 2017

	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	\$125	\$125
Arbitrage	\$600	\$50	\$50	\$0	\$50	\$50	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$83	\$83	\$0
Trustee Fees	\$3,750	\$313	\$313	\$0	\$313	\$313	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$125	\$125	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$4,690	\$4,690	\$0
Insurance	\$71,000	\$5,266	\$5,917	\$650	\$5,266	\$5,917	\$650
Property Taxes	\$6,000	\$504	\$500	(\$4)	\$504	\$500	(\$4)
Total Administrative Expenditures	\$141,630	\$11,031	\$11,803	\$771	\$11,031	\$11,803	\$771
Renewal & Replacement	\$30,899	\$1,490	\$2,575	\$1,085	\$1,490	\$2,575	\$1,085
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,899	\$1,490	\$2,575	\$1,085	\$1,490	\$2,575	\$1,085
Total Revenues	\$1,784,917	\$115,468	\$122,822	(\$7,355)	\$115,468	\$122,822	(\$7,355)
Total Expenditures	\$1,785,795	\$135,540	\$148,600	\$13,060	\$135,540	\$148,600	\$13,060
Operating Income (Loss)	(\$878)	(\$20,072)	(\$25,777)	\$5,705	(\$20,072)	(\$25,777)	\$5,705
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$46,530	\$46,530	\$0
Interest Income	\$1,000	\$62	\$83	(\$22)	\$62	\$83	(\$22)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$178,478)	(\$14,873)	(\$14,873)	(\$0)	(\$14,873)	(\$14,873)	(\$0)
Principal Expense	(\$380,000)	(\$31,667)	(\$31,667)	(\$0)	(\$31,667)	(\$31,667)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$878	\$51	\$73	(\$22)	\$51	\$73	(\$22)
Change in Net Assets	\$0	(\$20,021)	(\$25,704)	\$5,683	(\$20,021)	(\$25,704)	\$5,683
Beginning Net Assets	\$0	-----	-----	-----	(\$2,374,471)	-----	-----
Ending Net Assets	\$0	-----	-----	-----	(\$2,394,492)	-----	-----

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$261
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,951
Administrative Expenditures													
Supervisors Fees	\$2,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,272
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$467
Annual Audit	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$542
Collection Agent	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208
Management Fees	\$8,126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,126
Postage	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
Printing & Binding	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
Insurance- Liability	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$565
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
Office Supplies	\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265
Dues & Licenses	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Information Technology	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
Total Administrative	\$12,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,994
Operating Expenditures													
Salaries	\$11,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,475
Administration Fee	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121
FICA Expense	\$852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$852
Health Insurance	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$580
Workers Compensation	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$516
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	\$13,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,783

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Management System	\$7,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,565
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
Total Maintenance	\$7,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,565

<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,485
Administrative Fees	\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286
FICA	\$897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$897
Health Insurance	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800
Workers Compensation	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
Unemployment	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
Telephone	\$366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$366
Utilities	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$413
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance-Property	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
Repairs	\$867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$867
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Maintenance	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$154
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Refuse	\$430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$430
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$304
Rain Bird Pump System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance Reserve- Transfer Out	\$967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$967
Total Grounds Maintenance	\$19,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,419

Total Expenditures	\$53,761	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,761
Excess Revenue/(Expenditures)	(\$48,810)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$48,810)

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Number of Rounds													
Paid Rounds	2,647	0	0	0	0	0	0	0	0	0	0	0	2,647
Member Rounds	429	0	0	0	0	0	0	0	0	0	0	0	429
Comp Rounds	405	0	0	0	0	0	0	0	0	0	0	0	405
Revenue per Round													
Paid Rounds	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
Revenues:													
Greens Fees	\$82,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,152
Gift Cards - Sales	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
Gift Cards - Usage	(\$725)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$725)
Season Advance/Trail Fees	\$16,716	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,716
Associate Memberships	\$2,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,449
Driving Range	\$5,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,816
Golf Lessons	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Merchandise Sales	\$7,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,249
Restaurant	\$737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$737
Special Assessments - Operations	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,877
Miscellaneous Income	\$834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$834
Total Revenues	\$115,468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,468
Golf Course Expenditures:													
Other Contractual Services	\$1,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,319
Telephone/Internet	\$393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$393
Postage	\$447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$447
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281
Repairs & Maintenance	\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$405
Advertising	\$3,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,585
Bank Charges	\$1,222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,222
Office Supplies	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
Operating Supplies	\$691	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$691
Dues, Licenses & Subscriptions	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161
Drug Testing - All Departments	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
Training, Education & Employee Relations	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Contractual Security	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Expenditures	\$9,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,046
Restaurant Expenditures:													
Utilities	\$804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$804
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
Total Restaurant Expenditures	\$893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$893

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Golf Operations:													
Salaries	\$17,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,326
Administrative Fee	\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,233
FICA Expense	\$1,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,325
Health Insurance	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86
Workers Compensation	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
Unemployment	\$615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$615
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,504
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
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	\$5,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,654
Cart Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Driving Range	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$632
Total Golf Operation Expenditures	\$28,927	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,927

Merchandise Sales:

Cost of Goods Sold	\$11,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,172
Total Merchandise Sales	\$11,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,172

Golf Course Maintenance:

Salaries	\$33,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,113
Administrative Fees	\$723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$723
FICA Expense	\$2,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,479
Employee Insurance	\$1,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,290
Workers Compensation	\$686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$686
Unemployment	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Drug Testing	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,008
Repairs	\$3,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,883
Fuel & Oil	\$4,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,697
Pest Control	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
Irrigation/Drainage	\$1,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,174
Sand and Topsoil	\$549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$549
Flower/Mulch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fertilizer	\$5,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,303
Seed/Sod	\$406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$406
Trash Removal	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$271
Contingency	\$585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$585
First Aid	\$815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$815
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$1,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,173
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$771
Equipment Rental	\$492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$492
Equipment Lease	\$11,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,562
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$72,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,981

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$313
Annual Audit	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Insurance	\$5,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,266
Property Taxes	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Total Administrative Expenditures	\$11,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,031
<i>Reserves:</i>													
Renewal & Replacement	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,490
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,490
Total Revenues	\$115,468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,468
Total Expenditures	\$135,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$135,540
Operating Income (Loss)	(\$20,072)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$20,072)
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,530
Interest Income	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$14,873)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$14,873)
Principal Expense	(\$31,667)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,667)
Total Non Operating Revenues/(Expenditures)	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51
Net Non Operating Income / (Loss)	(\$20,021)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$20,021)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,249
Total Revenues	\$7,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,249
<i>Expenditures</i>													
Cost of Goods Sold	\$11,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,172
Total Expenditures	\$11,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,172
Operating Income (Loss)	(\$3,923)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,923)

**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
	\$ 1,231.05	\$ 260.97	\$ 782.50	\$ 187.58	\$ 1,231.05

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 782.50	\$ -	\$ 783	\$ 2,422,387.50
General Fund	\$ 808,157	21.20%	\$ 260.97	\$ (260.97)	\$ -	\$ 807,896.03
Recreation Fund	\$ 580,882	15.24%	\$ 187.58	\$ -	\$ 188	\$ 580,694.42
	\$ 3,812,209	100.00%	\$ 1,231.05	\$ (260.97)	\$ 970	\$ 3,810,977.95

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

	Actuals 10/31/16	Actuals 10/31/17	Variance	Year to Date 10/31/16	Year to Date 10/31/17	Variance
<i>Revenues:</i>						
Greens Fees	\$ 81,980	\$ 82,152	\$ 172	\$ 81,980	\$ 82,152	\$ 172
Gift Cards - Sales	\$ 410	\$ 188	\$ (222)	\$ 410	\$ 188	\$ (222)
Gift Cards - Usage	\$ (1,537)	\$ (725)	\$ 811	\$ (1,537)	\$ (725)	\$ 811
Season Advance/Trail Fees	\$ 19,881	\$ 16,716	\$ (3,165)	\$ 19,881	\$ 16,716	\$ (3,165)
Associate Memberships	\$ 3,397	\$ 2,449	\$ (948)	\$ 3,397	\$ 2,449	\$ (948)
Driving Range	\$ 4,540	\$ 3,816	\$ (724)	\$ 4,540	\$ 3,816	\$ (724)
Golf Lessons	\$ 210	\$ 175	\$ (35)	\$ 210	\$ 175	\$ (35)
Merchandise Sales	\$ 7,005	\$ 7,249	\$ 244	\$ 7,005	\$ 7,249	\$ 244
Restaurant	\$ 464	\$ 737	\$ 273	\$ 464	\$ 737	\$ 273
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$ -	\$ 1,877	\$ 1,877	\$ -
Miscellaneous Income	\$ 283	\$ 834	\$ 551	\$ 283	\$ 834	\$ 551
Total Revenues	\$ 118,510	\$ 115,468	\$ (3,043)	\$ 118,510	\$ 115,468	\$ (3,043)
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 9,373	\$ 9,046	\$ 327	\$ 9,373	\$ 9,046	\$ 327
Restaurant	\$ 974	\$ 893	\$ 81	\$ 974	\$ 893	\$ 81
Golf Operations	\$ 21,668	\$ 28,927	\$ (7,259)	\$ 21,668	\$ 28,927	\$ (7,259)
Merchandise Sales	\$ 5,349	\$ 11,172	\$ (5,824)	\$ 5,349	\$ 11,172	\$ (5,824)
Golf Course Maintenance	\$ 60,076	\$ 72,981	\$ (12,905)	\$ 60,076	\$ 72,981	\$ (12,905)
Administrative	\$ 11,288	\$ 11,031	\$ 257	\$ 11,288	\$ 11,031	\$ 257
Reserves	\$ 2,197	\$ 1,490	\$ 707	\$ 2,197	\$ 1,490	\$ 707
Total Expenditures	\$ 110,925	\$ 135,540	\$ (24,615)	\$ 110,925	\$ 135,540	\$ (24,615)
Operating Income/(Loss)	\$ 7,586	\$ (20,072)	\$ (27,658)	\$ 7,586	\$ (20,072)	\$ (27,658)

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

<u>Rounds of Golf</u>	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	299	9%	299	9%
Rounds of Golf- CDD Resident	667	19%	667	19%
Rounds of Golf - Public	1,469	42%	1,469	42%
Rounds of Golf - Golf Now / EZ Links	268	8%	268	8%
Rounds of Golf- Tournaments	56	2%	56	2%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	-110	-3%	-110	-3%
Total Paid Rounds	2,649		2,649	
<u>Member Rounds</u>				
Rounds of Golf - Members	431	12%	431	12%
Total Member Rounds	431		431	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	118	3%	118	3%
Rounds of Golf- GolfNow EZ Links - Trade	205	6%	205	6%
Rounds of Golf- Other Comp	64	2%	64	2%
Total Comp Rounds	387		387	
TOTAL ROUNDS OF GOLF	3,467	100%	3,467	100%

<u>Revenues</u>	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$9,964	12%	\$9,964	12%
Rounds of Golf- CDD Resident	\$17,904	22%	\$17,904	22%
Rounds of Golf - Public	\$45,875	56%	\$45,875	56%
Rounds of Golf - Golf Now / EZ Links	\$8,630	11%	\$8,630	11%
Rounds of Golf- Tournaments	\$1,264	2%	\$1,264	2%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,257)	-3%	(\$2,257)	-3%
TOTAL GREENS FEE REVENUE	\$81,380	100%	\$81,380	100%

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date	
<u>Average \$ per round of Golf</u>				
Rounds of Golf- Associate Member	\$33.32		\$33.32	
Rounds of Golf- CDD Resident	\$26.84		\$26.84	
Rounds of Golf - Public	\$31.23		\$31.23	
Rounds of Golf - Golf Now / EZ Links	\$32.20		\$32.20	
Rounds of Golf- Tournaments	\$22.57		\$22.57	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$20.52		\$20.52	
TOTAL - Average \$ per round of Golf	\$30.72		\$30.72	

	Monthly		Year to Date	
Membership Revenue	\$16,715		\$16,718	
Average \$ per round of Golf	\$38.78		\$38.79	