



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**October 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  
October 31, 2018

## Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>					
Operating Account	\$142,425	\$6,495	----	\$115,812	\$264,733
Accounts Receivable	----	----	----	(\$102)	(\$102)
Assessment Receivable	----	----	----	\$48,407	\$48,407
Rent Receivable	----	----	----	\$1,248	\$1,248
Due From Golf Course	\$6,154	----	----	----	\$6,154
Due From General Fund	----	----	----	\$3,037	\$3,037
Due From Capital Reserve	----	----	----	\$8,438	\$8,438
Due from Debt Service	\$5,995	----	----	\$22,922	\$28,917
Due from Other	----	----	----	\$2,104	\$2,104
Inventory - Pro Shop	----	----	----	\$87,430	\$87,430
<i>Investments:</i>					
State Board	----	\$253,189	----	----	\$253,189
Benefit Assessment- Series 2012	----	----	----	\$87,041	\$87,041
Reserve - Series 2012	----	----	----	\$280,559	\$280,559
Bond Service 2006	----	----	\$498,098	----	\$498,098
Bond Service 2012	----	----	----	\$1,324	\$1,324
Improvements (Net of Depreciation)	----	----	----	\$1,251,716	\$1,251,716
Prepaid Expenses- Debt	----	----	----	\$0	\$0
Prepaid Expenses- Operations	\$11,641	----	----	\$137,601	\$149,242
<b>Total Assets</b>	<b>\$166,215</b>	<b>\$259,685</b>	<b>\$498,098</b>	<b>\$2,047,536</b>	<b>\$2,971,533</b>
<i>Liabilities</i>					
Accounts Payable	\$5,021	----	----	\$66,365	\$71,386
Accrued Expenses	\$11,963	----	----	\$5,769	\$17,731
Deferred Revenue- Season Advance	----	----	----	\$61,441	\$61,441
Deferred Revenue- Special Assessments O&M	----	----	----	----	\$0
Deferred Revenue- Special Assessments Debt	----	----	----	----	\$0
Deposit-Divots Grill	----	----	----	\$2,000	\$2,000
Due to General Fund	----	----	\$5,995	\$6,154	\$12,149
Accrued Interest Payable	----	----	----	\$81,232	\$81,232
Accrued Principal Payable	----	----	----	\$32,917	\$32,917
Golf Cart Lease Payable	----	----	----	----	\$0
Sales Tax Payable	----	----	----	\$11,184	\$11,184
Event Deposits	----	----	----	\$2,113	\$2,113
Due to Golf Course	\$3,037	\$8,438	\$22,922	----	\$34,397
Due to Debt Service	----	----	----	----	\$0
Due to Capital Reserve	----	----	----	----	\$0
Accrued Payroll Payable	\$11,719	----	----	\$28,533	\$40,252
Bonds Payable - Series 2012	----	----	----	\$4,080,000	\$4,080,000
Bond Discount	----	----	----	(\$20,623)	(\$20,623)
Deferred Loss	----	----	----	(\$215,141)	(\$215,141)
<i>Fund Equity</i>					
Net Assets	----	----	----	(\$2,094,408)	(\$2,094,408)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	----	----	----	\$176,000
Assigned - Prepaid Expenses	\$11,641	----	----	----	\$11,641
Unassigned	(\$53,164)	\$251,247	----	----	\$198,083
Restricted for Debt Service	----	----	\$469,181	----	\$469,181
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$166,215</b>	<b>\$259,685</b>	<b>\$498,098</b>	<b>\$2,047,536</b>	<b>\$2,971,533</b>

# Viera East

## Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 10/31/18	Actual 10/31/18	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$0	\$0	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0
Interest Income	\$100	\$8	\$0	(\$8)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$4,698</b>	<b>\$4,690</b>	<b>(\$8)</b>

Administrative Expenditures

Supervisors Fees	\$30,195	\$2,516	\$2,297	\$219
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	\$100,440	\$8,370	\$8,370	\$0
Postage	\$1,500	\$125	\$104	\$21
Printing & Binding	\$2,500	\$208	\$65	\$143
Insurance- Liability	\$7,293	\$608	\$523	\$84
Legal Advertising	\$2,500	\$208	\$0	\$208
Other Current Charges	\$1,500	\$125	\$82	\$43
Office Supplies	\$3,000	\$250	\$20	\$230
Dues & Licenses	\$175	\$175	\$15	\$160
Information Technology	\$3,400	\$283	\$283	\$0
<b>Total Administrative</b>	<b>\$178,103</b>	<b>\$15,002</b>	<b>\$13,061</b>	<b>\$1,942</b>

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

	Adopted Budget	Prorated Budget 10/31/18	Actual 10/31/18	Variance
--	-------------------	-----------------------------	--------------------	----------

Operating Expenditures

Salaries	\$136,662	\$11,389	\$11,601	(\$212)
Administrative Fee	\$1,463	\$122	\$125	(\$3)
FICA Expense	\$10,455	\$871	\$870	\$1
Employee Insurance	\$8,893	\$741	\$701	\$40
Workers Compensation	\$2,679	\$223	\$289	(\$66)
Unemployment	\$853	\$71	\$0	\$71
Other Contractual	\$5,000	\$417	\$577	(\$160)
Training	\$500	\$42	\$0	\$42
Uniforms	\$500	\$42	\$0	\$42
<b>Total Operating</b>	<b>\$167,005</b>	<b>\$13,917</b>	<b>\$14,164</b>	<b>(\$247)</b>

Maintenance Expenditures

Canal Maintenance	\$14,000	\$1,167	\$0	\$1,167
Lake Bank Restoration	\$60,000	\$5,000	\$0	\$5,000
Environmental Services	\$20,000	\$1,667	\$1,120	\$547
Water Management System	\$99,000	\$8,250	\$7,565	\$685
Control Burns	\$15,000	\$1,250	\$0	\$1,250
Contingencies	\$9,000	\$750	\$223	\$527
Fire Line Maintenance	\$5,000	\$417	\$952	(\$536)
Basin Repair	\$4,000	\$333	\$0	\$333
<b>Total Maintenance</b>	<b>\$226,000</b>	<b>\$18,833</b>	<b>\$9,860</b>	<b>\$8,973</b>

# Viera East

## Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 10/31/18	Actual 10/31/18	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$147,875	\$12,323	\$10,763	\$1,560
Administrative Fees	\$3,454	\$288	\$271	\$17
FICA	\$11,312	\$943	\$772	\$171
Health Insurance	\$30,559	\$2,547	\$2,426	\$120
Workers Compensation	\$2,898	\$242	\$293	(\$51)
Unemployment	\$2,120	\$177	\$20	\$156
Telephone	\$4,500	\$375	\$425	(\$50)
Utilities	\$7,700	\$642	\$406	\$236
Property Appraiser	\$1,990	\$166	\$0	\$166
Insurance	\$1,447	\$121	\$135	(\$14)
Repairs	\$12,000	\$1,000	\$3,185	(\$2,185)
Fuel	\$7,500	\$625	\$1,347	(\$722)
Park Maintenance	\$3,000	\$250	\$142	\$108
Sidewalk Maintenance	\$5,000	\$417	\$0	\$417
Chemicals	\$5,000	\$417	\$244	\$173
Contingencies	\$5,000	\$417	\$0	\$417
Refuse	\$8,000	\$667	\$720	(\$53)
Office Supplies	\$750	\$63	\$0	\$63
Uniforms	\$3,000	\$250	\$250	(\$0)
Fire Alarm System	\$4,000	\$333	\$129	\$204
Rain Bird Pump System	\$18,500	\$1,542	\$2,298	(\$757)
Maintenance Reserve - Transfer Out	\$7,823	\$652	\$652	(\$0)
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$94,484	(\$94,484)
<b>Total Grounds Maintenance</b>	<b>\$293,428</b>	<b>\$24,452</b>	<b>\$118,963</b>	<b>(\$94,511)</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$72,205</b>	<b>\$156,048</b>	<b>(\$83,843)</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>		<b>(\$151,358)</b>	
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$285,834</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$134,476</b>	

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

	<b>Adopted Budget</b>	<b>Prorated Budget 10/31/18</b>	<b>Actual 10/31/18</b>	<b>Variance</b>
<u>Revenues</u>				
Interest Income	\$250	\$21	\$314	\$293
Reserve Funding - Transfer In (General)	\$7,823	\$652	\$652	\$0
Reserve Funding - Transfer In (Golf)	\$20,468	\$1,706	\$1,820	\$115
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$94,484	\$94,484
<b>Total Revenues</b>	<b>\$28,541</b>	<b>\$2,378</b>	<b>\$97,270</b>	<b>\$94,892</b>
<u>Expenditures</u>				
Capital Outlay	\$100,000	\$0	\$0	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$71,459)</b>		<b>\$97,270</b>	
<b>Beginning Fund Balance</b>	<b>\$785,491</b>		<b>\$153,977</b>	
<b>Ending Fund Balance</b>	<b>\$714,032</b>		<b>\$251,247</b>	

**Viera East**  
**Community Development District**

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

Check Date	Vendor	Detail	Amount
<u>Capital Outlay</u>			
<i>FY2019</i>			
<b>Total</b>			<u>\$ -</u>



# Viera East

## Community Development District

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

	Adopted Budget	Prorated Budget 10/31/18	Actual 10/31/18	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$0	\$0	\$0
Interest Income	\$100	\$8	\$123	\$114
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$8</b>	<b>\$123</b>	<b>\$114</b>
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$239,631	\$0	\$0	\$0
Interest-5/1	\$239,631	\$0	\$0	\$0
Principal-5/1	\$1,910,000	\$0	\$0	\$0
Other Debt Service Costs	\$46,873	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$2,436,135</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$12,865)</b>		<b>\$123</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$469,058</b>	
<b>Ending Fund Balance</b>	<b>\$454,101</b>		<b>\$469,181</b>	

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	3,218	2,444	774	3,218	37,250	(34,032)
Member Rounds	10,000	597	656	(59)	597	10,000	(9,403)
Comp Rounds	6,000	484	394	90	484	6,000	(5,516)
Total Memberships	60	7	-	7	-	60	(60)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$30	\$37	(\$7)	\$30	\$2	\$27
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,308,290	\$96,077	\$89,618	\$6,459	\$96,077	\$89,618	\$6,459
Gift Cards - Sales	\$25,000	\$743	\$1,713	(\$970)	\$743	\$1,713	(\$970)
Gift Cards - Usage	(\$25,000)	(\$963)	(\$1,713)	\$750	(\$963)	(\$1,713)	\$750
Season Advance/Trail Fees	\$210,000	\$15,428	\$14,385	\$1,043	\$15,428	\$14,385	\$1,043
Associate Memberships	\$42,000	\$3,476	\$2,877	\$599	\$3,476	\$2,877	\$599
Driving Range	\$80,000	\$5,109	\$5,480	(\$371)	\$5,109	\$5,480	(\$371)
Golf Lessons	\$2,100	\$175	\$144	\$31	\$175	\$144	\$31
Merchandise Sales	\$115,000	\$9,560	\$7,878	\$1,683	\$9,560	\$7,878	\$1,683
Restaurant	\$20,000	\$1,889	\$1,370	\$519	\$1,889	\$1,370	\$519
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$1,877	\$1,876	\$1
Miscellaneous Income	\$15,000	\$969	\$1,250	(\$280)	\$969	\$1,250	(\$280)
<b>Total Revenues</b>	<b>\$1,814,917</b>	<b>\$134,341</b>	<b>\$124,877</b>	<b>\$9,464</b>	<b>\$134,341</b>	<b>\$124,877</b>	<b>\$9,464</b>
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$513	\$1,250	\$737	\$513	\$1,250	\$737
Telephone/Internet	\$5,500	\$403	\$458	\$55	\$403	\$458	\$55
Postage	\$450	\$152	\$37	(\$114)	\$152	\$37	(\$114)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Utilities	\$5,000	\$368	\$417	\$48	\$368	\$417	\$48
Repairs & Maintenance	\$7,000	\$373	\$583	\$210	\$373	\$583	\$210
Advertising	\$45,000	\$4,843	\$3,749	(\$1,095)	\$4,843	\$3,749	(\$1,095)
Bank Charges	\$30,500	\$2,073	\$2,541	\$467	\$2,073	\$2,541	\$467
Office Supplies	\$1,500	\$1,074	\$125	(\$949)	\$1,074	\$125	(\$949)
Operating Supplies	\$8,500	\$427	\$708	\$281	\$427	\$708	\$281
Dues, Licenses & Subscriptions	\$2,500	\$663	\$208	(\$455)	\$663	\$208	(\$455)
Drug Testing - All Departments	\$200	\$0	\$17	\$17	\$0	\$17	\$17
Training, Education & Employee Relations	\$2,500	\$0	\$208	\$208	\$0	\$208	\$208
Contractual Security	\$5,000	\$169	\$417	\$248	\$169	\$417	\$248
IT Services	\$3,000	\$340	\$250	(\$90)	\$340	\$250	(\$90)
<b>Total Golf Course Expenditures</b>	<b>\$132,650</b>	<b>\$11,399</b>	<b>\$11,050</b>	<b>(\$349)</b>	<b>\$11,399</b>	<b>\$11,050</b>	<b>(\$349)</b>

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,680	\$863	\$635	(\$228)	\$863	\$635	(\$228)
Pest Control	\$1,800	\$0	\$118	\$118	\$0	\$118	\$118
Equipment Lease	\$1,100	\$94	\$72	(\$22)	\$94	\$72	(\$22)
<b>Total Restaurant Expenditures</b>	<b>\$12,580</b>	<b>\$957</b>	<b>\$825</b>	<b>(\$132)</b>	<b>\$957</b>	<b>\$825</b>	<b>(\$132)</b>
<i>Golf Operation Expenditures</i>							
Salaries	\$233,200	\$17,491	\$19,433	\$1,942	\$17,491	\$222,204	\$204,713
Administrative Fee	\$16,543	\$1,320	\$1,379	\$59	\$1,320	\$12,858	\$11,538
FICA Expense	\$18,280	\$1,338	\$1,523	\$185	\$1,338	\$17,253	\$15,915
Health Insurance	\$506	\$38	\$42	\$4	\$38	\$461	\$423
Workers Compensation	\$4,684	\$478	\$390	(\$87)	\$478	\$4,420	\$3,943
Unemployment	\$10,726	\$559	\$894	\$334	\$559	\$9,322	\$8,763
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$500	\$500
Utilities	\$20,500	\$1,575	\$1,708	\$133	\$1,575	\$20,500	\$18,925
Repairs	\$250	\$0	\$21	\$21	\$0	\$250	\$250
Pest Control	\$1,800	\$0	\$150	\$150	\$0	\$1,800	\$1,800
Supplies	\$3,000	\$2,066	\$250	(\$1,816)	\$2,066	\$3,000	\$934
Uniforms	\$1,500	\$173	\$125	(\$48)	\$173	\$1,500	\$1,327
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$2,000	\$2,000
Fuel	\$500	\$0	\$42	\$42	\$0	\$500	\$500
Cart Lease	\$46,500	\$3,786	\$3,875	\$89	\$3,786	\$42,636	\$38,850
Cart Maintenance	\$4,000	\$215	\$333	\$118	\$215	\$4,000	\$3,785
Driving Range	\$10,000	\$0	\$833	\$833	\$0	\$10,000	\$10,000
<b>Total Golf Operation Expenditures</b>	<b>\$374,489</b>	<b>\$29,038</b>	<b>\$31,206</b>	<b>\$2,168</b>	<b>\$29,038</b>	<b>\$353,204</b>	<b>\$324,166</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$7,860	\$6,417	(\$1,443)	\$7,860	\$6,417	(\$1,443)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$7,860</b>	<b>\$6,417</b>	<b>(\$1,443)</b>	<b>\$7,860</b>	<b>\$6,417</b>	<b>(\$1,443)</b>

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$400,000	\$35,460	\$33,333	(\$2,126)	\$35,460	\$33,333	(\$2,126)
Administrative Fees	\$12,000	\$869	\$1,000	\$131	\$869	\$1,000	\$131
FICA Expense	\$30,600	\$2,555	\$2,550	(\$5)	\$2,555	\$2,550	(\$5)
Employee Insurance	\$52,157	\$3,890	\$4,346	\$457	\$3,890	\$4,346	\$457
Workers Compensation	\$7,840	\$963	\$653	(\$310)	\$963	\$653	(\$310)
Unemployment	\$7,000	\$85	\$583	\$498	\$85	\$583	\$498
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$35	\$35
Consulting Fees	\$6,000	\$500	\$500	\$0	\$500	\$500	\$0
Fire Alarm System	\$4,000	\$129	\$333	\$204	\$129	\$333	\$204
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$208	\$208
Utilities/Water	\$26,200	\$1,946	\$2,183	\$237	\$1,946	\$2,183	\$237
Repairs	\$42,000	\$5,251	\$3,500	(\$1,751)	\$5,251	\$3,500	(\$1,751)
Fuel & Oil	\$45,000	\$2,735	\$3,750	\$1,015	\$2,735	\$3,750	\$1,015
Pest Control	\$1,500	\$257	\$125	(\$132)	\$257	\$125	(\$132)
Irrigation/Drainage	\$34,000	\$1,522	\$2,833	\$1,312	\$1,522	\$2,833	\$1,312
Sand and Topsoil	\$17,500	\$5,419	\$1,458	(\$3,961)	\$5,419	\$1,458	(\$3,961)
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$0	\$583	\$583
Fertilizer	\$130,000	\$7,588	\$10,833	\$3,245	\$7,588	\$10,833	\$3,245
Seed/Sod	\$14,000	\$1,579	\$1,167	(\$412)	\$1,579	\$1,167	(\$412)
Trash Removal	\$2,000	\$138	\$167	\$28	\$138	\$167	\$28
Contingency	\$6,000	\$1,800	\$500	(\$1,300)	\$1,800	\$500	(\$1,300)
First Aid	\$600	\$169	\$50	(\$119)	\$169	\$50	(\$119)
Office Supplies	\$500	\$807	\$42	(\$765)	\$807	\$42	(\$765)
Operating Supplies	\$18,000	\$1,304	\$1,500	\$196	\$1,304	\$1,500	\$196
Training	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$0	\$125	\$125
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Uniforms	\$10,500	\$735	\$875	\$140	\$735	\$875	\$140
Equipment Rental	\$2,500	\$0	\$208	\$208	\$0	\$208	\$208
Equipment Lease	\$160,000	\$13,469	\$13,333	(\$136)	\$13,469	\$13,333	(\$136)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$42	\$42
<b>Total Golf Course Maintenance</b>	<b>\$1,043,317</b>	<b>\$89,171</b>	<b>\$86,943</b>	<b>(\$2,228)</b>	<b>\$89,171</b>	<b>\$86,943</b>	<b>(\$2,228)</b>

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$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	\$75,000	\$5,390	\$6,250	\$860	\$5,390	\$6,250	\$860
Property Taxes	\$7,500	\$0	\$625	\$625	\$0	\$625	\$625
<b>Total Administrative Expenditures</b>	<b>\$147,130</b>	<b>\$10,651</b>	<b>\$12,261</b>	<b>\$1,610</b>	<b>\$10,651</b>	<b>\$12,261</b>	<b>\$1,610</b>
Renewal & Replacement	\$20,468	\$1,820	\$1,706	(\$115)	\$1,820	\$1,706	(\$115)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$20,468</b>	<b>\$1,820</b>	<b>\$1,706</b>	<b>(\$115)</b>	<b>\$1,820</b>	<b>\$1,706</b>	<b>(\$115)</b>
<b>Total Revenues</b>	<b>\$1,814,917</b>	<b>\$134,341</b>	<b>\$124,877</b>	<b>\$9,464</b>	<b>\$134,341</b>	<b>\$124,877</b>	<b>\$9,464</b>
<b>Total Expenditures</b>	<b>\$1,807,635</b>	<b>\$150,895</b>	<b>\$150,408</b>	<b>(\$487)</b>	<b>\$150,895</b>	<b>\$472,406</b>	<b>\$321,511</b>
<b>Operating Income (Loss)</b>	<b>\$7,283</b>	<b>(\$16,554)</b>	<b>(\$25,531)</b>	<b>\$8,977</b>	<b>(\$16,554)</b>	<b>(\$347,528)</b>	<b>\$330,974</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$46,530	\$46,530	\$0
Interest Income	\$1,000	\$91	\$83	\$8	\$91	\$83	\$8
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$171,638)	(\$14,303)	(\$14,303)	(\$0)	(\$14,303)	(\$14,303)	(\$0)
Principal Expense	(\$395,000)	(\$32,917)	(\$32,917)	(\$0)	(\$32,917)	(\$32,917)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$7,283)</b>	<b>(\$599)</b>	<b>(\$607)</b>	<b>\$8</b>	<b>(\$599)</b>	<b>(\$607)</b>	<b>\$8</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>(\$17,153)</b>	<b>(\$26,137)</b>	<b>\$8,984</b>	<b>(\$17,153)</b>	<b>(\$348,135)</b>	<b>\$330,982</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	----	----	----	<b>(\$2,077,255)</b>	----	----
<b>Ending Net Assets</b>	<b>\$0</b>	----	----	----	<b>(\$2,094,408)</b>	----	----

**Viera East General Fund  
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
<b>Total Revenues</b>	<b>\$4,690</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>\$0</b>	<b>\$4,690</b>
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,297
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	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,370
Postage	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104
Printing & Binding	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
Insurance- Liability	\$523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$523
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
Office Supplies	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
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
<b>Total Administrative</b>	<b>\$13,061</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>\$0</b>	<b>\$13,061</b>
<i>Operating Expenditures</i>													
Salaries	\$11,601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,601
Administration Fee	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
FICA Expense	\$870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$870
Health Insurance	\$701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$701
Workers Compensation	\$289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$289
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$577
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating</b>	<b>\$14,164</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>\$0</b>	<b>\$14,164</b>

**Viera East General Fund  
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$1,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,120
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	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
Fire Line Maintenance	\$952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$952
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$9,860</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>\$0</b>	<b>\$9,860</b>
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,763
Administrative Fees	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$271
FICA	\$772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$772
Health Insurance	\$2,426	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,426
Workers Compensation	\$293	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$293
Unemployment	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
Telephone	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$425
Utilities	\$406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$406
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance- Property	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$135
Repairs	\$3,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,185
Fuel	\$1,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,347
Park Maintenance	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$244
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refuse	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$720
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Fire Alarm System	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
Rain Bird Pump System	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,298
Maintenance Reserve- Transfer Out	\$652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$652
Maintenance Reserve- Transfer Out (PY Excess)	\$94,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,484
<b>Total Grounds Maintenance</b>	<b>\$118,963</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>\$0</b>	<b>\$118,963</b>
<b>Total Expenditures</b>	<b>\$156,048</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>\$0</b>	<b>\$156,048</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$151,358)</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>\$0</b>	<b>(\$151,358)</b>

**Viera East Golf Course  
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	3,218	0	0	0	0	0	0	0	0	0	0	0	3,218
Member Rounds	597	0	0	0	0	0	0	0	0	0	0	0	597
Comp Rounds	484	0	0	0	0	0	0	0	0	0	0	0	484
<i>Revenue per Round</i>													
Paid Rounds	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
<i>Revenues:</i>													
Greens Fees	\$96,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96,077
Gift Cards - Sales	\$743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$743
Gift Cards - Usage	(\$963)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$963)
Season Advance/Trail Fees	\$15,428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,428
Associate Memberships	\$3,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,476
Driving Range	\$5,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,109
Golf Lessons	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Merchandise Sales	\$9,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,560
Restaurant	\$1,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,889
Special Assessments - Operations	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,877
Miscellaneous Income	\$969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$969
<b>Total Revenues</b>	<b>\$134,341</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>\$0</b>	<b>\$134,341</b>
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$513	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$513
Telephone/Internet	\$403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$403
Postage	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$368
Repairs & Maintenance	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$373
Advertising	\$4,843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,843
Bank Charges	\$2,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,073
Office Supplies	\$1,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,074
Operating Supplies	\$427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$427
Dues, Licenses & Subscriptions	\$663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$663
Drug Testing - All Departments	\$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
Contractual Security	\$169	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$169
IT Services	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$340
<b>Total Golf Course Expenditures</b>	<b>\$11,399</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>\$0</b>	<b>\$11,399</b>
<i>Restaurant Expenditures:</i>													
Utilities	\$863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$863
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94
<b>Total Restaurant Expenditures</b>	<b>\$957</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>\$0</b>	<b>\$957</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	\$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	\$5,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,390
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Administrative Expenditures</b>	<b>\$10,651</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>\$0</b>	<b>\$10,651</b>
<i>Reserves:</i>													
Renewal & Replacement	\$1,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,820
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$1,820</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>\$0</b>	<b>\$1,820</b>
<b>Total Revenues</b>	<b>\$134,341</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>\$0</b>	<b>\$134,341</b>
<b>Total Expenditures</b>	<b>\$150,895</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>\$0</b>	<b>\$150,895</b>
<b>Operating Income (Loss)</b>	<b>(\$16,554)</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>\$0</b>	<b>(\$16,554)</b>
<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	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$14,303)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$14,303)
Principal Expense	(\$32,917)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$32,917)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$599)</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>\$0</b>	<b>(\$599)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$17,153)</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>\$0</b>	<b>(\$17,153)</b>

# Viera East Community Development District

## ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$9,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,560
<b>Total Revenues</b>	<b>\$9,560</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>\$0</b>	<b>\$9,560</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$7,860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,860
<b>Total Expenditures</b>	<b>\$7,860</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>\$0</b>	<b>\$7,860</b>
<b>Operating Income (Loss)</b>	<b>\$1,700</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>\$0</b>	<b>\$1,700</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:	\$280,559
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 - FY2019**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
11/10/18	\$ 62,799	\$ 13,313	\$ 39,917	\$ 9,569	\$ 62,799
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
	\$ 62,799	\$ 13,313	\$ 39,917	\$ 9,569	\$ 62,799

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 39,917	\$ -	\$ 39,917	\$ 2,383,253
General Fund	\$ 808,157	21.20%	\$ 13,313	\$ (13,313)	\$ -	\$ 794,844
Recreation Fund	\$ 580,882	15.24%	\$ 9,569	\$ -	\$ 9,569	\$ 571,313
	\$ 3,812,209	100.00%	\$ 62,799	\$ (13,313)	\$ 49,486	\$ 3,749,410

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

	Actuals 10/31/17	Actuals 10/31/18	Variance	Year to Date 10/31/17	Year to Date 10/31/18	Variance
<i>Revenues:</i>						
Greens Fees	\$82,152	\$ 96,077	\$ 13,926	\$82,152	\$ 96,077	\$ 13,926
Gift Cards - Sales	\$188	\$ 743	\$ 555	\$188	\$ 743	\$ 555
Gift Cards - Usage	(\$725)	\$ (963)	\$ (237)	(\$725)	\$ (963)	\$ (237)
Season Advance/Trail Fees	\$16,716	\$ 15,428	\$ (1,288)	\$16,716	\$ 15,428	\$ (1,288)
Associate Memberships	\$2,449	\$ 3,476	\$ 1,027	\$2,449	\$ 3,476	\$ 1,027
Driving Range	\$3,816	\$ 5,109	\$ 1,293	\$3,816	\$ 5,109	\$ 1,293
Golf Lessons	\$175	\$ 175	\$ -	\$175	\$ 175	\$ -
Merchandise Sales	\$7,249	\$ 9,560	\$ 2,311	\$7,249	\$ 9,560	\$ 2,311
Restaurant	\$737	\$ 1,889	\$ 1,152	\$737	\$ 1,889	\$ 1,152
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$1,877	\$ 1,877	\$ -
Miscellaneous Income	\$834	\$ 969	\$ 135	\$834	\$ 969	\$ 135
<b>Total Revenues</b>	<b>\$ 115,468</b>	<b>\$ 134,341</b>	<b>\$ 18,873</b>	<b>\$ 115,468</b>	<b>\$ 134,341</b>	<b>\$ 18,873</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 9,046	\$ 11,399	\$ (2,352)	\$ 9,046	\$ 11,399	\$ (2,352)
Restaurant	\$ 893	\$ 957	\$ (64)	\$ 893	\$ 957	\$ (64)
Golf Operations	\$ 26,823	\$ 29,038	\$ (2,215)	\$ 26,823	\$ 29,038	\$ (2,215)
Merchandise Sales	\$ 8,994	\$ 7,860	\$ 1,134	\$ 8,994	\$ 7,860	\$ 1,134
Golf Course Maintenance	\$ 73,922	\$ 98,642	\$ (24,720)	\$ 73,922	\$ 98,642	\$ (24,720)
Administrative	\$ 11,031	\$ 10,651	\$ 381	\$ 11,031	\$ 10,651	\$ 381
Reserves	\$ 1,490	\$ 1,820	\$ (331)	\$ 1,490	\$ 1,820	\$ (331)
<b>Total Expenditures</b>	<b>\$ 132,198</b>	<b>\$ 160,366</b>	<b>\$ (28,168)</b>	<b>\$ 132,198</b>	<b>\$ 160,366</b>	<b>\$ (28,168)</b>
<b>Operating Income/(Loss)</b>	<b>\$ (16,731)</b>	<b>\$ (26,025)</b>	<b>\$ (9,295)</b>	<b>\$ (16,731)</b>	<b>\$ (26,025)</b>	<b>\$ (9,295)</b>

## Viera East Cash Flow Analysis FY 2019

<b>I. Cash Flows:</b>	<b>Actuals</b>	<b>Projections</b>											
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
<b>Starting Funds</b>													
Carry Forward	\$ 85,290	\$ 68,736	\$ 40,090	\$ 29,001	\$ 52,369	\$ 106,367	\$ 189,913	\$ 225,552	\$ 228,502	\$ 219,834	\$ 186,305	\$ 164,902	
<b>Revenues</b>													
Golf Course	\$ 134,341	\$ 121,762	\$ 139,335	\$ 173,917	\$ 204,790	\$ 234,556	\$ 186,856	\$ 153,702	\$ 141,991	\$ 117,049	\$ 128,999	\$ 92,804	\$ 1,830,102
Course Operations	\$ 132,452	\$ 120,450	\$ 137,997	\$ 172,381	\$ 202,866	\$ 232,288	\$ 184,256	\$ 151,644	\$ 140,301	\$ 115,487	\$ 127,717	\$ 91,384	\$ 1,809,223
Restaurant	\$ 1,889	\$ 1,312	\$ 1,338	\$ 1,536	\$ 1,924	\$ 2,268	\$ 2,600	\$ 2,058	\$ 1,690	\$ 1,562	\$ 1,282	\$ 1,420	\$ 20,879
Total All Cash	\$ 219,630	\$ 190,498	\$ 179,425	\$ 202,918	\$ 257,159	\$ 340,922	\$ 376,769	\$ 379,254	\$ 370,493	\$ 336,883	\$ 315,304	\$ 257,705	\$ 1,830,102
<b>Expenses</b>													
Golf Course	\$ 150,895	\$ 150,408	\$ 150,424	\$ 150,549	\$ 150,793	\$ 151,009	\$ 151,218	\$ 150,752	\$ 150,659	\$ 150,578	\$ 150,402	\$ 150,500	\$ 1,808,186
Course Operations	\$ 149,938	\$ 149,582	\$ 149,582	\$ 149,582	\$ 149,582	\$ 149,582	\$ 149,582	\$ 149,457	\$ 149,596	\$ 149,596	\$ 149,596	\$ 149,607	\$ 1,795,285
Restaurant	\$ 957	\$ 825	\$ 842	\$ 966	\$ 1,210	\$ 1,427	\$ 1,635	\$ 1,294	\$ 1,063	\$ 982	\$ 806	\$ 893	\$ 12,902
Cash Less Expenses	\$ 68,736	\$ 40,090	\$ 29,001	\$ 52,369	\$ 106,367	\$ 189,913	\$ 225,552	\$ 228,502	\$ 219,834	\$ 186,305	\$ 164,902	\$ 107,205	
												<b>Projected Revenues FY 2019</b>	<b>\$ 1,830,102</b>
												<b>Projected Expenses FY 2019</b>	<b>\$ 1,808,186</b>
												<b>Projected Surplus(Deficit) FY</b>	<b>\$ 21,916</b>

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

PY - PREVIOUS YEAR

<u>Rounds of Golf</u>	Monthly		Year to Date		PY	PY	Vs. PY	Vs. PY
					Monthly	Year to Date	Monthly	Year to Date
<b><u>Paid Rounds</u></b>								
Rounds of Golf- Associate Member	536	12%	536	12%	299	299	237	237
Rounds of Golf- CDD Resident	737	17%	737	17%	667	667	70	70
Rounds of Golf - Public	1,644	38%	1,644	38%	1,469	1,469	175	175
Rounds of Golf - Golf Now / EZ Links	231	5%	231	5%	268	268	-37	-37
Rounds of Golf- Tournaments	112	3%	112	3%	56	56	56	56
Rounds of Golf- Misc	-	0%	-	0%	0	0	0	0
Rain Check Issued	-42	-1%	-42	-1%	-110	-110	68	68
<b>Total Paid Rounds</b>	<b>3,218</b>		<b>3,218</b>		<b>2,649</b>	<b>2,649</b>	<b>569</b>	<b>569</b>
<b><u>Member Rounds</u></b>								
Rounds of Golf - Members	594	14%	594	14%	431	431	163	163
<b>Total Member Rounds</b>	<b>594</b>		<b>594</b>		<b>431</b>	<b>431</b>	<b>163</b>	<b>163</b>
<b><u>Comp Rounds</u></b>								
Rounds of Golf- Staff/Comp	126	3%	126	3%	118	118	8	8
Rounds of Golf- GolfNow EZ Links - Trade	243	6%	243	6%	205	205	38	38
Rounds of Golf- Other Comp	125	3%	125	3%	64	64	61	61
<b>Total Comp Rounds</b>	<b>494</b>		<b>494</b>		<b>387</b>	<b>387</b>	<b>107</b>	<b>107</b>
<b>TOTAL ROUNDS OF GOLF</b>	<b>4,306</b>	<b>100%</b>	<b>4,306</b>	<b>100%</b>	<b>3,467</b>	<b>3,467</b>	<b>839</b>	<b>839</b>

<u>Revenues</u>	Monthly		Year to Date		PY	PY	Vs. PY	Vs. PY
					Monthly	Year to Date	Monthly	Year to Date
<b><u>Greens Fee Revenue</u></b>								
Rounds of Golf- Associate Member	\$17,213	18%	\$17,213	18%	\$9,964	\$9,964	\$7,249	\$7,249
Rounds of Golf- CDD Resident	\$19,486	20%	\$19,486	20%	\$17,904	\$17,904	\$1,582	\$1,582
Rounds of Golf - Public	\$48,414	51%	\$48,414	51%	\$45,875	\$45,875	\$2,539	\$2,539
Rounds of Golf - Golf Now / EZ Links	\$8,247	9%	\$8,247	9%	\$8,630	\$8,630	(\$383)	(\$383)
Rounds of Golf- Tournaments	\$3,100	3%	\$3,100	3%	\$1,264	\$1,264	\$1,836	\$1,836
Rounds of Golf- Misc	\$0	0%	\$0	0%	\$0	\$0	\$0	\$0
Rain Check Issued	(\$756)	-1%	(\$756)	-1%	(\$2,257)	(\$2,257)	\$1,501	\$1,501
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$95,704</b>	<b>100%</b>	<b>\$95,704</b>	<b>100%</b>	<b>\$81,380</b>	<b>\$81,380</b>	<b>\$14,324</b>	<b>\$14,324</b>

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date		PY	PY	Vs. PY	Vs. PY
					Monthly	Year to Date	Monthly	Year to Date
<b><u>Average \$ per round of Golf</u></b>								
Rounds of Golf- Associate Member	\$32.11		\$32.11		\$33.32	\$33.32	(\$1.21)	(\$1.21)
Rounds of Golf- CDD Resident	\$26.44		\$26.44		\$26.84	\$26.84	(\$0.40)	(\$0.40)
Rounds of Golf - Public	\$29.45		\$29.45		\$31.23	\$31.23	(\$1.78)	(\$1.78)
Rounds of Golf - Golf Now / EZ Links	\$35.70		\$35.70		\$32.20	\$32.20	\$3.50	\$3.50
Rounds of Golf- Tournaments	\$27.68		\$27.68		\$22.57	\$22.57	\$5.11	\$5.11
Rounds of Golf- Misc	\$0.00		\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
Rain Check Issued	\$18.00		\$18.00		\$20.52	\$20.52	(\$2.52)	(\$2.52)
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$29.74</b>		<b>\$29.74</b>		<b>\$30.72</b>	<b>\$30.72</b>	<b>(\$0.98)</b>	<b>(\$0.98)</b>

	Monthly	Year to Date	PY	PY	Vs. PY	Vs. PY
			Monthly	Year to Date	Monthly	Year to Date
<b>Membership Revenue</b>	<b>\$15,427</b>	<b>\$15,427</b>	<b>\$16,175</b>	<b>\$16,175</b>	<b>(\$748)</b>	<b>(\$748)</b>
Average \$ per round of Golf	\$25.97	\$25.97	\$37.53	\$37.53	(\$11.56)	(\$11.56)