



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**November 30, 2018**



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# Viera East Community Development District

Combined Balance Sheet  
November 30, 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	\$309,790	\$6,495		\$176,387	\$492,672
Accounts Receivable	----			(\$287)	(\$287)
Assessment Receivable	----			----	\$0
Rent Receivable	\$12,009			\$1,306	\$1,306
Due From Golf Course	----			----	\$12,009
Due From General Fund	----			\$14,590	\$14,590
Due From Capital Reserve	----			\$8,438	\$8,438
Due from Debt Service	\$5,995			\$22,922	\$28,917
Due from Other	----			\$2,289	\$2,289
Inventory - Pro Shop	----			\$90,487	\$90,487
<b>Investments:</b>					
State Board	----	\$257,035		----	\$257,035
Benefit Assessment-Series 2012	----			\$2,568	\$2,568
Reserve - Series 2012	----			\$280,266	\$280,266
Bond Service 2006	----			----	\$962,918
Bond Service 2012	----			\$365	\$365
Improvements (Net of Depreciation)	----			\$1,251,716	\$1,251,716
Prepaid Expenses- Debt	----			\$0	\$0
Prepaid Expenses- Operations	\$9,892			\$123,575	\$133,468
<b>Total Assets</b>	<b>\$337,686</b>	<b>\$263,530</b>	<b>\$962,917</b>	<b>\$1,974,621</b>	<b>\$3,538,755</b>
<b>Liabilities</b>					
Accounts Payable	\$2,192			\$10,179	\$12,371
Accrued Expenses	\$9,597			\$1,142	\$10,739
Deferred Revenue- Season Advance	----			\$57,375	\$57,375
Deferred Revenue- Special Assessments O&M	----			\$18,773	\$18,773
Deferred Revenue- Special Assessments Debt	----			\$53,254	\$53,254
Deposit-Divots Grill	----			\$2,000	\$2,000
Due to General Fund	----		\$5,995	\$12,009	\$18,004
Accrued Interest Payable	----			\$9,716	\$9,716
Accrued Principal Payable	----			\$32,917	\$32,917
Golf Cart Lease Payable	----			----	\$0
Sales Tax Payable	----			\$12,403	\$12,403
Event Deposits	----			(\$190)	(\$190)
Due to Golf Course	\$14,590	\$8,438		\$22,922	\$45,950
Due to Debt Service	----			----	\$0
Due to Capital Reserve	----			----	\$0
Accrued Payroll Payable	----			----	\$0
Bonds Payable - Series 2012	----			\$4,080,000	\$4,080,000
Bond Discount	----			(\$20,623)	(\$20,623)
Deferred Loss	----			(\$215,141)	(\$215,141)
<b>Fund Equity</b>					
Net Assets	----			(\$2,079,191)	(\$2,079,191)
<b>Fund Balances</b>					
Assigned - First Quarter	\$176,000				\$176,000
Assigned - Prepaid Expenses	\$9,892				\$9,892
Unassigned	\$125,415	\$255,092			\$380,507
Restricted for Debt Service	----		\$934,001		\$934,001
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$337,686</b>	<b>\$263,530</b>	<b>\$962,918</b>	<b>\$1,974,621</b>	<b>\$3,538,755</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures  
For Period Ending November 30, 2018

	Adopted Budget	Prorated Budget 11/30/18	Actual 11/30/18	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$234,901	\$234,901	\$0
Golf Course Administrative Services	\$56,280	\$9,380	\$9,380	\$0
Interest Income	\$100	\$8	\$0	(\$8)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$244,289</b>	<b>\$244,281</b>	<b>(\$8)</b>

Administrative Expenditures

Supervisors Fees	\$30,195	\$5,033	\$4,932	\$100
Engineering Fees	\$5,000	\$833	\$0	\$833
Attorney's Fees	\$5,000	\$833	\$0	\$833
Dissemination	\$1,000	\$167	\$167	\$0
Trustee Fees	\$5,600	\$933	\$933	(\$0)
Annual Audit	\$6,500	\$1,083	\$1,083	(\$0)
Collection Agent	\$2,500	\$417	\$417	(\$0)
Management Fees	\$100,440	\$16,740	\$16,740	\$0
Postage	\$1,500	\$250	\$223	\$27
Printing & Binding	\$2,500	\$417	\$101	\$315
Insurance- Liability	\$7,293	\$1,216	\$1,047	\$169
Legal Advertising	\$2,500	\$417	\$196	\$221
Other Current Charges	\$1,500	\$250	\$138	\$112
Office Supplies	\$3,000	\$500	\$41	\$459
Dues & Licenses	\$175	\$29	\$29	\$0
Information Technology	\$3,400	\$567	\$567	\$0
<b>Total Administrative</b>	<b>\$178,103</b>	<b>\$29,684</b>	<b>\$26,614</b>	<b>\$3,070</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2018

	Adopted Budget	Prorated Budget 11/30/18	Actual 11/30/18	Variance
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Operating Expenditures

Salaries	\$136,662	\$22,777	\$22,201	\$576
Administrative Fee	\$1,463	\$244	\$242	\$2
FICA Expense	\$10,455	\$1,743	\$1,673	\$70
Employee Insurance	\$8,893	\$1,482	\$1,588	(\$105)
Workers Compensation	\$2,679	\$447	\$579	(\$133)
Unemployment	\$853	\$142	\$0	\$142
Other Contractual	\$5,000	\$833	\$1,671	(\$837)
Training	\$500	\$83	\$0	\$83
Uniforms	\$500	\$83	\$0	\$83
<b>Total Operating</b>	<b>\$167,005</b>	<b>\$27,834</b>	<b>\$27,953</b>	<b>(\$119)</b>

Maintenance Expenditures

Canal Maintenance	\$14,000	\$2,333	\$0	\$2,333
Lake Bank Restoration	\$60,000	\$10,000	\$0	\$10,000
Environmental Services	\$20,000	\$3,333	\$1,120	\$2,213
Water Management System	\$99,000	\$16,500	\$15,130	\$1,370
Control Burns	\$15,000	\$2,500	\$0	\$2,500
Contingencies	\$9,000	\$1,500	\$446	\$1,054
Fire Line Maintenance	\$5,000	\$833	\$952	(\$119)
Basin Repair	\$4,000	\$667	\$0	\$667
<b>Total Maintenance</b>	<b>\$226,000</b>	<b>\$37,667</b>	<b>\$17,648</b>	<b>\$20,018</b>

# Viera East

## Community Development District

General Fund

Statement of Revenues & Expenditures  
For Period Ending November 30, 2018

	Adopted Budget	Prorated Budget 11/30/18	Actual 11/30/18	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$147,875	\$24,646	\$20,756	\$3,890
Administrative Fees	\$3,454	\$576	\$530	\$46
FICA	\$11,312	\$1,885	\$1,510	\$375
Health Insurance	\$30,559	\$5,093	\$4,664	\$429
Workers Compensation	\$2,898	\$483	\$566	(\$83)
Unemployment	\$2,120	\$353	\$39	\$314
Telephone	\$4,500	\$750	\$1,081	(\$331)
Utilities	\$7,700	\$1,283	\$785	\$498
Property Appraiser	\$1,990	\$332	\$0	\$332
Insurance	\$1,447	\$241	\$270	(\$29)
Repairs	\$12,000	\$2,000	\$5,349	(\$3,349)
Fuel	\$7,500	\$1,250	\$2,265	(\$1,015)
Park Maintenance	\$3,000	\$500	\$835	(\$335)
Sidewalk Maintenance	\$5,000	\$833	\$0	\$833
Chemicals	\$5,000	\$833	\$244	\$590
Contingencies	\$5,000	\$833	\$5,346	(\$4,513)
Refuse	\$8,000	\$1,333	\$1,200	\$133
Office Supplies	\$750	\$125	\$0	\$125
Uniforms	\$3,000	\$500	\$510	(\$10)
Fire Alarm System	\$4,000	\$667	\$258	\$409
Rain Bird Pump System	\$18,500	\$3,083	\$4,597	(\$1,514)
Maintenance Reserve - Transfer Out	\$7,823	\$1,304	\$1,304	(\$0)
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$94,484	(\$94,484)
<b>Total Grounds Maintenance</b>	<b>\$293,428</b>	<b>\$48,905</b>	<b>\$146,593</b>	<b>(\$97,688)</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$144,089</b>	<b>\$218,808</b>	<b>(\$74,719)</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>		<b>\$25,473</b>	
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$285,834</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$311,307</b>	

# Viera East

## Community Development District

Capital Reserve Fund  
Statement of Revenues & Expenditures  
For Period Ending November 30, 2018

	<b>Adopted Budget</b>	<b>Prorated Budget 11/30/18</b>	<b>Actual 11/30/18</b>	<b>Variance</b>
<u>Revenues</u>				
Interest Income	\$250	\$42	\$821	\$779
Reserve Funding - Transfer In (General)	\$7,823	\$1,304	\$1,304	\$0
Reserve Funding - Transfer In (Golf)	\$20,468	\$3,411	\$4,507	\$1,096
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$94,484	\$94,484
<b>Total Revenues</b>	<b>\$28,541</b>	<b>\$4,757</b>	<b>\$101,116</b>	<b>\$96,359</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>\$101,116</b>	
<b>Beginning Fund Balance</b>	<b>\$785,491</b>		<b>\$153,977</b>	
<b>Ending Fund Balance</b>	<b>\$714,032</b>		<b>\$255,092</b>	

**Viera East  
Community Development District**

Capital Reserve Fund

Capital Outlay Check Register Detail

For Period Ending November 30, 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 November 30, 2018

	Adopted Budget	Prorated Budget 11/30/18	Actual 11/30/18	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$704,324	\$704,324	\$0
Interest Income	\$100	\$17	\$250	\$233
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$704,341</b>	<b>\$704,574</b>	<b>\$233</b>
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$239,631	\$239,631	\$239,631	\$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>\$239,631</b>	<b>\$239,631</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$12,865)</b>		<b>\$464,942</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$469,058</b>	
<b>Ending Fund Balance</b>	<b>\$454,101</b>		<b>\$934,001</b>	

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2018

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	3,361	2,492	869	6,579	4,936	1,643
Member Rounds	10,000	640	669	(29)	1,237	1,325	(88)
Comp Rounds	6,000	566	401	165	1,050	795	255
Total Memberships	60	5	-	5	12	60	(48)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$33	\$43	(\$10)	\$32	\$40	(\$8)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,308,290	\$111,965	\$107,280	\$4,686	\$208,043	\$196,898	\$11,145
Gift Cards - Sales	\$25,000	\$1,251	\$2,050	(\$799)	\$1,993	\$3,763	(\$1,769)
Gift Cards - Usage	(\$25,000)	(\$489)	(\$2,050)	\$1,561	(\$1,451)	(\$3,763)	\$2,311
Season Advance/Trail Fees	\$210,000	\$19,567	\$17,220	\$2,347	\$34,995	\$31,605	\$3,390
Associate Memberships	\$42,000	\$3,397	\$3,444	(\$47)	\$6,873	\$6,321	\$552
Driving Range	\$80,000	\$5,514	\$6,560	(\$1,047)	\$10,623	\$12,040	(\$1,417)
Golf Lessons	\$2,100	\$175	\$172	\$3	\$350	\$316	\$34
Merchandise Sales	\$115,000	\$9,648	\$9,430	\$218	\$19,208	\$17,308	\$1,901
Restaurant	\$20,000	\$2,185	\$1,640	\$545	\$4,074	\$3,010	\$1,064
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$3,755	\$3,753	\$2
Miscellaneous Income	\$15,000	\$1,103	\$1,250	(\$147)	\$2,072	\$2,499	(\$427)
<b>Total Revenues</b>	<b>\$1,814,917</b>	<b>\$156,193</b>	<b>\$148,872</b>	<b>\$7,321</b>	<b>\$290,534</b>	<b>\$273,749</b>	<b>\$16,785</b>

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,132	\$1,250	\$118	\$1,645	\$2,499	\$854
Telephone/Internet	\$5,500	\$300	\$458	\$158	\$703	\$916	\$213
Postage	\$450	\$257	\$37	(\$219)	\$409	\$75	(\$334)
Printing & Binding	\$1,000	\$409	\$83	(\$326)	\$409	\$167	(\$242)
Utilities	\$5,000	\$397	\$417	\$20	\$765	\$833	\$68
Repairs & Maintenance	\$7,000	\$375	\$583	\$208	\$748	\$1,166	\$418
Advertising	\$45,000	\$3,044	\$3,749	\$704	\$7,887	\$7,497	(\$390)
Bank Charges	\$30,500	\$2,748	\$2,541	(\$207)	\$4,821	\$5,081	\$260
Office Supplies	\$1,500	\$752	\$125	(\$627)	\$1,826	\$250	(\$1,576)
Operating Supplies	\$8,500	\$811	\$708	(\$103)	\$1,238	\$1,416	\$178
Dues, Licenses & Subscriptions	\$2,500	\$13	\$208	\$195	\$676	\$417	(\$259)
Drug Testing - All Departments	\$2,000	\$0	\$17	\$17	\$0	\$33	\$33
Training, Education & Employee Relations	\$2,500	\$468	\$208	(\$260)	\$468	\$417	(\$52)
Contractual Security	\$5,000	\$112	\$417	\$304	\$281	\$833	\$552
IT Services	\$3,000	\$0	\$250	\$250	\$340	\$500	\$160
<b>Total Golf Course Expenditures</b>	<b>\$132,650</b>	<b>\$10,818</b>	<b>\$11,050</b>	<b>\$232</b>	<b>\$22,216</b>	<b>\$22,099</b>	<b>(\$117)</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2018

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,680	\$814	\$648	(\$166)	\$1,676	\$1,283	(\$394)
Pest Control	\$1,800	\$0	\$120	\$120	\$0	\$239	\$239
Equipment Lease	\$1,100	\$94	\$74	(\$21)	\$188	\$146	(\$43)
<b>Total Restaurant Expenditures</b>	<b>\$12,580</b>	<b>\$908</b>	<b>\$842</b>	<b>(\$66)</b>	<b>\$1,865</b>	<b>\$1,667</b>	<b>(\$198)</b>

<i>Golf Operation Expenditures</i>							
Salaries	\$233,200	\$16,181	\$19,433	\$3,251	\$33,672	\$38,865	\$5,193
Administrative Fee	\$16,543	\$1,338	\$1,379	\$40	\$2,658	\$2,757	\$99
FICA Expense	\$18,280	\$1,238	\$1,523	\$285	\$2,576	\$3,047	\$471
Health Insurance	\$506	\$38	\$42	\$4	\$77	\$84	\$8
Workers Compensation	\$4,684	\$442	\$390	(\$52)	\$920	\$781	(\$139)
Unemployment	\$10,726	\$512	\$894	\$382	\$1,071	\$1,788	\$717
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Utilities	\$20,500	\$1,666	\$1,708	\$42	\$3,242	\$3,417	\$175
Repairs	\$250	\$525	\$21	(\$504)	\$525	\$42	(\$483)
Pest Control	\$1,800	\$63	\$150	\$87	\$63	\$300	\$237
Supplies	\$3,000	\$686	\$250	(\$436)	\$2,752	\$500	(\$2,252)
Uniforms	\$1,500	\$0	\$125	\$125	\$173	\$250	\$77
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$333	\$333
Fuel	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Cart Lease	\$46,500	\$3,965	\$3,875	(\$90)	\$7,751	\$7,750	(\$1)
Cart Maintenance	\$4,000	\$0	\$333	\$333	\$215	\$667	\$452
Driving Range	\$10,000	\$0	\$833	\$833	\$0	\$1,667	\$1,667
<b>Total Golf Operation Expenditures</b>	<b>\$374,489</b>	<b>\$26,655</b>	<b>\$31,206</b>	<b>\$4,551</b>	<b>\$55,693</b>	<b>\$62,413</b>	<b>\$6,720</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$5,700	\$6,417	\$717	\$13,559	\$12,833	(\$726)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$5,700</b>	<b>\$6,417</b>	<b>\$717</b>	<b>\$13,559</b>	<b>\$12,833</b>	<b>(\$726)</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2018

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$400,000	\$33,522	\$33,333	(\$189)	\$68,982	\$66,667	(\$2,316)
Administrative Fees	\$12,000	\$857	\$1,000	\$143	\$1,726	\$2,000	\$274
FICA Expense	\$30,600	\$2,491	\$2,550	\$59	\$5,046	\$5,100	\$54
Employee Insurance	\$52,157	\$1,908	\$4,346	\$2,438	\$5,798	\$8,693	\$2,895
Workers Compensation	\$7,840	\$915	\$653	(\$261)	\$1,878	\$1,307	(\$571)
Unemployment	\$7,000	\$0	\$583	\$583	\$85	\$1,167	\$1,082
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$70	\$70
Consulting Fees	\$6,000	\$500	\$500	\$0	\$1,000	\$1,000	\$0
Fire Alarm System	\$4,000	\$86	\$333	\$247	\$215	\$667	\$452
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$417	\$417
Utilities/Water	\$26,200	\$1,516	\$2,183	\$667	\$3,462	\$4,367	\$904
Repairs	\$42,000	\$3,818	\$3,500	(\$318)	\$8,862	\$7,000	(\$1,862)
Fuel & Oil	\$45,000	\$2,629	\$3,750	\$1,121	\$5,363	\$7,500	\$2,137
Pest Control	\$1,500	\$257	\$125	(\$132)	\$514	\$250	(\$264)
Irrigation/Drainage	\$34,000	\$1,628	\$2,833	\$1,205	\$3,150	\$5,667	\$2,517
Sand and Topsoil	\$17,500	\$2,208	\$1,458	(\$750)	\$7,627	\$2,917	(\$4,711)
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$0	\$1,167	\$1,167
Fertilizer	\$130,000	\$13,172	\$10,833	(\$2,338)	\$20,733	\$21,667	\$934
Seed/Sod	\$14,000	\$1,579	\$1,167	(\$412)	\$3,157	\$2,333	(\$824)
Trash Removal	\$2,000	\$0	\$167	\$167	\$138	\$333	\$195
Contingency	\$6,000	\$0	\$500	\$500	\$1,800	\$1,000	(\$800)
First Aid	\$600	\$0	\$50	\$50	\$169	\$100	(\$69)
Office Supplies	\$500	\$0	\$42	\$42	\$807	\$83	(\$724)
Operating Supplies	\$18,000	\$490	\$1,500	\$1,010	\$1,794	\$3,000	\$1,206
Training	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$167	\$167
Uniforms	\$10,500	\$588	\$875	\$287	\$1,322	\$1,750	\$428
Equipment Rental	\$2,500	\$0	\$208	\$208	\$0	\$417	\$417
Equipment Lease	\$160,000	\$13,469	\$13,333	(\$136)	\$26,939	\$26,667	(\$272)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$83	\$83
<b>Total Golf Course Maintenance</b>	<b>\$1,043,317</b>	<b>\$81,632</b>	<b>\$86,943</b>	<b>\$5,311</b>	<b>\$170,569</b>	<b>\$173,886</b>	<b>\$3,317</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending November 30, 2018

	Adopted	Actuals	Current Month		Variance	Actuals	Year-to-Date		Variance
	Budget		Budget	Budget			Budget		
<i>Administrative Expenditures</i>									
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250	\$250	\$250
Arbitrage	\$600	\$50	\$50	\$50	\$0	\$100	\$100	\$100	\$0
Dissemination	\$1,000	\$83	\$83	\$83	\$0	\$167	\$167	\$167	\$0
Trustee Fees	\$3,750	\$313	\$313	\$313	\$0	\$625	\$625	\$625	\$0
Annual Audit	\$1,500	\$125	\$125	\$125	\$0	\$250	\$250	\$250	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$4,690	\$0	\$9,380	\$9,380	\$9,380	\$0
Insurance	\$75,000	\$5,390	\$6,250	\$6,250	\$860	\$10,779	\$12,500	\$12,500	\$1,721
Property Taxes	\$7,500	\$601	\$625	\$625	\$24	\$1,203	\$1,250	\$1,250	\$47
<b>Total Administrative Expenditures</b>	<b>\$147,130</b>	<b>\$11,252</b>	<b>\$12,261</b>	<b>\$12,261</b>	<b>\$1,009</b>	<b>\$22,504</b>	<b>\$24,522</b>	<b>\$24,522</b>	<b>\$2,018</b>
Renewal & Replacement	\$20,468	\$2,687	\$1,706	\$1,706	(\$981)	\$4,507	\$3,411	\$3,411	(\$1,096)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$20,468</b>	<b>\$2,687</b>	<b>\$1,706</b>	<b>\$1,706</b>	<b>(\$981)</b>	<b>\$4,507</b>	<b>\$3,411</b>	<b>\$3,411</b>	<b>(\$1,096)</b>
<b>Total Revenues</b>	<b>\$1,814,917</b>	<b>\$1,561,193</b>	<b>\$1,48,872</b>	<b>\$148,872</b>	<b>\$7,321</b>	<b>\$290,534</b>	<b>\$273,749</b>	<b>\$273,749</b>	<b>\$16,785</b>
<b>Total Expenditures</b>	<b>\$1,807,635</b>	<b>\$1,39,651</b>	<b>\$150,424</b>	<b>\$150,424</b>	<b>\$10,773</b>	<b>\$290,913</b>	<b>\$300,832</b>	<b>\$300,832</b>	<b>\$9,919</b>
<b>Operating Income (Loss)</b>	<b>\$7,283</b>	<b>\$16,542</b>	<b>(\$1,552)</b>	<b>(\$1,552)</b>	<b>\$18,095</b>	<b>(\$379)</b>	<b>(\$27,083)</b>	<b>(\$27,083)</b>	<b>\$26,704</b>
<i>Non Operating Revenues/(Expenditures)</i>									
Special Assessments	\$558,355	\$46,530	\$46,530	\$46,530	\$0	\$93,059	\$93,059	\$93,059	\$0
Interest Income	\$1,000	\$94	\$83	\$83	\$11	\$185	\$167	\$167	\$18
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$171,638)	(\$14,303)	(\$14,303)	(\$14,303)	(\$0)	(\$28,606)	(\$28,606)	(\$28,606)	(\$0)
Principal Expense	(\$395,000)	(\$32,917)	(\$32,917)	(\$32,917)	(\$0)	(\$65,833)	(\$65,833)	(\$65,833)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$7,283)</b>	<b>(\$596)</b>	<b>(\$607)</b>	<b>(\$607)</b>	<b>\$11</b>	<b>(\$1,195)</b>	<b>(\$1,214)</b>	<b>(\$1,214)</b>	<b>\$18</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$15,946</b>	<b>(\$2,159)</b>	<b>(\$2,159)</b>	<b>\$18,105</b>	<b>(\$1,575)</b>	<b>(\$28,296)</b>	<b>(\$28,296)</b>	<b>\$26,722</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	----	-----	-----	-----	<b>(\$2,077,617)</b>	-----	-----	-----
<b>Ending Net Assets</b>	<b>\$0</b>	----	-----	-----	-----	<b>(\$2,079,191)</b>	-----	-----	-----

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Revenues</b>													
Maintenance Assessments	\$0	\$234,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234,901
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$4,690</b>	<b>\$239,591</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>\$244,281</b>

*Administrative Expenditures*

Supervisors Fees	\$2,297	\$2,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,932
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	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$933
Annual Audit	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,083
Collection Agent	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Management Fees	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,740
Postage	\$104	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
Printing & Binding	\$65	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
Insurance- Liability	\$523	\$523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,047
Legal Advertising	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196
Other Current Charges	\$82	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138
Office Supplies	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
Dues & Licenses	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
Information Technology	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567
<b>Total Administrative</b>	<b>\$13,061</b>	<b>\$13,553</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,614</b>

*Operating Expenditures*

Salaries	\$11,601	\$10,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,201
Administration Fee	\$125	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$242
FICA Expense	\$870	\$803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,673
Health Insurance	\$701	\$886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,588
Workers Compensation	\$289	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$579
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$577	\$1,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,671
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>\$13,789</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>\$27,953</b>

Viera East General Fund  
Month to Month

*Maintenance Expenditures*

	October	November	December	January	February	March	April	May	June	July	August	September	Total
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	\$7,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,130
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$223	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
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>\$7,788</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>\$17,648</b>

*Grounds Maintenance Expenditures*

Salaries	\$10,763	\$9,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,756
Administrative Fees	\$271	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$530
PICA	\$772	\$738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,510
Health Insurance	\$2,426	\$2,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,664
Workers Compensation	\$293	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$566
Unemployment	\$20	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
Telephone	\$425	\$656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,081
Utilities	\$406	\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$785
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance- Property	\$135	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$270
Repairs	\$3,185	\$2,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,349
Fuel	\$1,347	\$918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,265
Park Maintenance	\$142	\$693	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$835
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	\$5,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,346
Refuse	\$720	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$250	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$510
Fire Alarm System	\$129	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258
Rain Bird Pump System	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,597
Maintenance Reserve- Transfer Out	\$652	\$652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,304
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>\$27,630</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>\$146,593</b>

<b>Total Expenditures</b>	<b>\$156,048</b>	<b>\$62,760</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>\$218,808</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$151,350)</b>	<b>\$176,831</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,473</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	3,361	0	0	0	0	0	0	0	0	0	0	6,579
Member Rounds	597	640	0	0	0	0	0	0	0	0	0	0	1,237
Comp Rounds	484	566	0	0	0	0	0	0	0	0	0	0	1,050
<i>Revenue per Round</i>													
Paid Rounds	\$30	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63

*Revenues:*

Greens Fees	\$96,077	\$111,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208,043
Gift Cards - Sales	\$743	\$1,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,993
Season Advance - Usage	(\$963)	(\$489)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,451)
Associate Memberships	\$15,428	\$19,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,995
Driving Range	\$3,476	\$3,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,873
Golf Lessons	\$5,109	\$5,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,623
Merchandise Sales	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
Restaurant	\$9,560	\$9,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,208
Special Assessments - Operations	\$1,889	\$2,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,074
Miscellaneous Income	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,755
	\$969	\$1,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,072
<b>Total Revenues</b>	<b>\$134,341</b>	<b>\$156,193</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>\$290,534</b>

*Golf Course Expenditures:*

Other Contractual Services	\$513	\$1,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,645
Telephone/Internet	\$403	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$703
Postage	\$152	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$409
Printing & Binding	\$0	\$409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$409
Utilities	\$368	\$397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$765
Repairs & Maintenance	\$373	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$748
Advertising	\$4,843	\$3,044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,887
Bank Charges	\$2,073	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,821
Office Supplies	\$1,074	\$752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,826
Operating Supplies	\$427	\$811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,238
Dues, Licenses & Subscriptions	\$663	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$676
Drug Testing - All Departments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$468
Contractual Security	\$169	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281
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>\$10,818</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,216</b>

*Restaurant Expenditures:*

Utilities	\$863	\$814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,676
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$94	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
<b>Total Restaurant Expenditures</b>	<b>\$957</b>	<b>\$908</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>\$1,865</b>





Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
Dissemination	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Annual Audit	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Insurance	\$5,390	\$5,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,779
Property Taxes	\$601	\$601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,203
<b>Total Administrative Expenditures</b>	<b>\$11,252</b>	<b>\$11,252</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,504</b>
<i>Reserves:</i>													
Renewal & Replacement	\$1,820	\$2,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,507
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$1,820</b>	<b>\$2,687</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>\$4,507</b>
<b>Total Revenues</b>	<b>\$134,341</b>	<b>\$156,193</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>\$290,534</b>
<b>Total Expenditures</b>	<b>\$151,262</b>	<b>\$139,651</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>\$290,913</b>
<b>Operating Income (Loss)</b>	<b>(\$16,922)</b>	<b>\$16,542</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>(\$379)</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,059
Interest Income	\$91	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$14,303)	(\$14,303)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$28,606)
Principal Expense	(\$32,917)	(\$32,917)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$65,833)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$399)</b>	<b>(\$596)</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>(\$1,195)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$17,521)</b>	<b>\$15,946</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>(\$1,575)</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	\$9,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,208
<b>Total Revenues</b>	<b>\$9,560</b>	<b>\$9,648</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>\$19,208</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$7,860	\$5,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,559
<b>Total Expenditures</b>	<b>\$7,860</b>	<b>\$5,700</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>\$13,559</b>
<b>Operating Income (Loss)</b>	<b>\$1,700</b>	<b>\$3,948</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,649</b>



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

	Actuals 11/30/17	Actuals 11/30/18	Variance	Year to Date 11/30/17	Year to Date 11/30/18	Variance
<i>Revenues:</i>						
Greens Fees	\$107,108	\$ 111,965	\$ 4,857	\$189,260	\$ 208,043	\$ 18,783
Gift Cards - Sales	\$1,019	\$ 1,251	\$ 232	\$1,207	\$ 1,993	\$ 787
Gift Cards - Usage	(\$1,711)	\$ (489)	\$ 1,223	(\$2,437)	\$ (1,451)	\$ 985
Season Advance/Trail Fees	\$18,058	\$ 19,567	\$ 1,509	\$34,774	\$ 34,995	\$ 221
Associate Memberships	\$4,266	\$ 3,397	\$ (869)	\$6,715	\$ 6,873	\$ 158
Driving Range	\$6,821	\$ 5,514	\$ (1,308)	\$10,637	\$ 10,623	\$ (14)
Golf Lessons	\$175	\$ 175	\$ -	\$350	\$ 350	\$ -
Merchandise Sales	\$8,801	\$ 9,648	\$ 847	\$16,050	\$ 19,208	\$ 3,158
Restaurant	\$1,798	\$ 879	\$ (919)	\$2,535	\$ 2,768	\$ 233
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$3,755	\$ 3,755	\$ -
Miscellaneous Income	\$1,817	\$ 1,103	\$ (714)	\$2,652	\$ 2,072	\$ (579)
<b>Total Revenues</b>	<b>\$ 150,030</b>	<b>\$ 154,888</b>	<b>\$ 4,858</b>	<b>\$ 265,498</b>	<b>\$ 289,228</b>	<b>\$ 23,731</b>

	\$	\$	\$	\$	\$	\$
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 6,808	\$ 10,818	\$ (4,010)	\$ 15,854	\$ 22,216	\$ (6,362)
Restaurant	\$ 864	\$ 908	\$ (44)	\$ 1,757	\$ 1,865	\$ (107)
Golf Operations	\$ 25,250	\$ 26,655	\$ (1,405)	\$ 52,072	\$ 55,693	\$ (3,621)
Merchandise Sales	\$ 3,136	\$ 5,700	\$ (2,564)	\$ 12,130	\$ 13,559	\$ (1,430)
Golf Course Maintenance	\$ 78,811	\$ 81,632	\$ (2,820)	\$ 152,733	\$ 170,569	\$ (17,836)
Administrative	\$ 11,031	\$ 11,252	\$ (220)	\$ 22,063	\$ 22,504	\$ (441)
Reserves	\$ 2,309	\$ 2,687	\$ (377)	\$ 3,799	\$ 4,507	\$ (708)
<b>Total Expenditures</b>	<b>\$ 128,210</b>	<b>\$ 139,651</b>	<b>\$ (11,441)</b>	<b>\$ 260,408</b>	<b>\$ 290,913</b>	<b>\$ (30,505)</b>
<b>Operating Income/(Loss)</b>	<b>\$ 21,820</b>	<b>\$ 15,237</b>	<b>\$ (6,583)</b>	<b>\$ 5,089</b>	<b>\$ (1,685)</b>	<b>\$ (6,774)</b>



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

<u>Rounds of Golf</u>	Monthly		Year to Date	
<b><u>Paid Rounds</u></b>				
Rounds of Golf- Associate Member	599	13%	1,135	13%
Rounds of Golf- CDD Resident	836	18%	1,573	18%
Rounds of Golf - Public	1,553	34%	3,197	36%
Rounds of Golf - Golf Now / EZ Links	307	7%	538	6%
Rounds of Golf- Tournaments	141	3%	253	3%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	-85	-2%	-127	-1%
<b>Total Paid Rounds</b>	<b>3,351</b>		<b>6,569</b>	
<b><u>Member Rounds</u></b>				
Rounds of Golf - Members	644	14%	1,238	14%
<b>Total Member Rounds</b>	<b>644</b>		<b>1,238</b>	
<b><u>Comp Rounds</u></b>				
Rounds of Golf- Staff/Comp	124	3%	250	3%
Rounds of Golf- GolfNow EZ Links - Trade	277	6%	520	6%
Rounds of Golf- Other Comp	165	4%	290	3%
<b>Total Comp Rounds</b>	<b>566</b>		<b>1,060</b>	
<b>TOTAL ROUNDS OF GOLF</b>	<b>4,561</b>	<b>100%</b>	<b>8,867</b>	<b>100%</b>

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
429	728	170	407
935	1,602	-99	-29
1,287	2,756	266	441
510	778	-203	-240
192	248	-51	5
0	0	0	0
-55	-165	-30	38
<b>3,298</b>	<b>5,947</b>	<b>53</b>	<b>622</b>
682	1,113	-38	125
<b>682</b>	<b>1,113</b>	<b>-38</b>	<b>125</b>
159	277	-35	-27
256	461	21	59
114	178	51	112
<b>529</b>	<b>916</b>	<b>37</b>	<b>144</b>
<b>4,509</b>	<b>7,976</b>	<b>52</b>	<b>891</b>

<u>Revenues</u>	Monthly		Year to Date	
<b><u>Greens Fee Revenue</u></b>				
Rounds of Golf- Associate Member	\$21,498	19%	\$38,711	19%
Rounds of Golf- CDD Resident	\$24,256	22%	\$43,742	21%
Rounds of Golf - Public	\$50,417	45%	\$98,831	48%
Rounds of Golf - Golf Now / EZ Links	\$11,986	11%	\$20,233	10%
Rounds of Golf- Tournaments	\$5,713	5%	\$8,813	4%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,824)	-2%	(\$2,580)	-1%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$112,046</b>	<b>100%</b>	<b>\$207,750</b>	<b>100%</b>

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$15,407	\$25,371	\$6,091	\$13,340
\$27,620	\$45,524	(\$3,364)	(\$1,782)
\$43,569	\$89,444	\$6,848	\$9,387
\$18,435	\$27,065	(\$6,449)	(\$6,832)
\$4,128	\$5,392	\$1,585	\$3,421
\$0	\$0	\$0	\$0
(\$1,702)	(\$3,959)	(\$122)	\$1,379
<b>\$107,457</b>	<b>\$188,837</b>	<b>\$4,589</b>	<b>\$18,913</b>

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date	
<b><u>Average \$ per round of Golf</u></b>				
Rounds of Golf- Associate Member	\$35.89		\$34.11	
Rounds of Golf- CDD Resident	\$29.01		\$27.81	
Rounds of Golf - Public	\$32.46		\$30.91	
Rounds of Golf - Golf Now / EZ Links	\$39.04		\$37.61	
Rounds of Golf- Tournaments	\$40.52		\$34.83	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$21.46		\$20.31	
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$33.44</b>		<b>\$31.63</b>	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$35.91	\$34.85	(\$0.02)	(\$0.74)
\$29.54	\$28.42	(\$0.53)	(\$0.61)
\$33.85	\$32.45	(\$1.39)	(\$1.54)
\$36.15	\$34.79	\$2.90	\$2.82
\$21.50	\$21.74	\$19.02	\$13.09
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$30.95	\$23.99	(\$9.49)	(\$3.68)
<b>\$32.58</b>	<b>\$31.75</b>	<b>\$0.85</b>	<b>(\$0.13)</b>

<u>Membership Revenue</u>	Monthly		Year to Date	
Average \$ per round of Golf	\$17,017		\$32,444	
	\$26.42		\$26.21	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$26,932	\$48,813	(\$9,915)	(\$16,369)
\$39.49	\$43.86	(\$13.07)	(\$17.65)