Viera East
Community Development District

Unaudited Financial Reporting

January 31, 2018

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Viera East
Community Development District
Combined Balance Sheet
January 31, 2018

	Governmental Fund Types				Totals
	General	Capital Reserve	Debt Service	Golf Course/Recreation	(memorandum only)
Assets					
Operating Account	$651,931	$8,669	----	$773,145	$1,433,745
Accounts Receivable	----	----	----	($8,751)	($8,751)
Assessment Receivable	----	----	----	----	$0
Rent Receivable	----	----	----	$774	$774
Due From Golf Course	$97,380	----	----	----	$97,380
Due From General Fund	----	----	$963	$14,478	$15,441
Due From Capital Reserve	----	----	----	----	$0
Due from Debt Service	$5	----	----	----	$5
Due from Other	----	----	----	$1,550	$1,550
Inventory - Pro Shop	----	----	----	$84,495	$84,495
Investments:					
State Board	----	$169,778	----	----	$169,778
Benefit Assessment- Series 2012	----	----	----	$1,072	$1,072
Reserve - Series 2012	----	----	----	$281,356	$281,356
Bond Service 2006	----	----	$2,361,821	----	$2,361,821
Improvements (Net of Depreciation)	----	----	----	$1,259,416	$1,259,416
Prepaid Expenses- Debt	----	----	----	----	$0
Prepaid Expenses- Operations	$8,641	----	----	$119,640	$128,281
Total Assets	**$757,957**	**$178,447**	**$2,362,784**	**$2,527,176**	**$5,826,364**
Liabilities					
Accounts Payable	$8,748	----	----	$12,053	$20,801
Accrued Expenses	$8,829	----	----	$7,090	$15,919
Deferred Revenue- Season Advance	----	----	----	$124,479	$124,479
Deferred Revenue- Special Assessments O&M	----	----	----	$15,018	$15,018
Deferred Revenue- Special Assessments Debt	----	----	----	$311,627	$311,627
Deposit-Divots Grill	----	----	----	$8,000	$8,000
Due to General Fund	----	----	$5	$97,380	$97,385
Accrued Interest Payable	----	----	----	$72,270	$72,270
Accrued Principal Payable	----	----	----	$95,000	$95,000
Golf Cart Lease Payable	----	----	----	----	$0
Sales Tax Payable	----	----	----	$14,684	$14,684
Due to Golf Course	$14,478	----	----	----	$14,478
Due to Debt Service	$963	----	----	----	$963
Due to Capital Reserve	----	----	----	----	$0
Accrued Payroll Payable	$4,418	----	----	$9,630	$14,047
Bonds Payable - Series 2012	----	----	----	$4,080,000	$4,080,000
Bond Discount	----	----	----	($20,623)	($20,623)
Deferred Loss	----	----	----	($225,134)	($225,134)
Fund Equity					
Net Assets	----	----	----	($2,074,298)	($2,074,298)
Fund Balances					
Assigned - First Quarter	$176,000	----	----	----	$176,000
Assigned - Prepaid Expenses	$8,641	----	----	----	$8,641
Unassigned	$535,881	$178,447	----	----	$714,329
Restricted for Debt Service	----	----	$2,362,779	----	$2,362,779
Total Liabilities, Fund Equity, Other	**$757,957**	**$178,447**	**$2,362,784**	**$2,527,176**	**$5,826,364**

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

	Adopted Budget	Prorated Budget 1/31/18	Actual 1/31/18	Variance
Revenues				
Maintenance Assessments	$808,157	$723,833	$723,833	$0
Golf Course Administrative Services	$56,280	$18,760	$18,760	$0
Interest Income	$100	$33	$11	($22)
Total Revenues	**$864,536**	**$742,626**	**$742,604**	**($22)**
Administrative Expenditures				
Supervisors Fees	$30,195	$10,065	$8,494	$1,571
Engineering Fees	$5,000	$1,667	$1,125	$542
Attorney's Fees	$5,000	$1,667	$0	$1,667
Dissemination	$1,000	$333	$333	$0
Trustee Fees	$5,600	$1,867	$1,867	($0)
Annual Audit	$6,500	$2,167	$2,213	($46)
Collection Agent	$2,500	$833	$833	($0)
Management Fees	$97,515	$32,505	$32,505	$0
Postage	$2,500	$833	$384	$450
Printing & Binding	$4,500	$1,500	$245	$1,255
Insurance- Liability	$7,293	$2,431	$2,258	$173
Legal Advertising	$2,500	$833	$0	$833
Other Current Charges	$1,500	$500	$371	$129
Office Supplies	$3,000	$1,000	$786	$214
Dues & Licenses	$175	$58	$58	($0)
Information Technology	$3,400	$1,133	$1,133	$0
Total Administrative	**$178,178**	**$59,393**	**$52,606**	**$6,787**

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

	Adopted Budget	Prorated Budget 1/31/18	Actual 1/31/18	Variance
Operating Expenditures				
Salaries	$131,660	$43,887	$43,142	$745
Administrative Fee	$1,199	$400	$468	($69)
FICA Expense	$10,072	$3,357	$3,221	$137
Employee Insurance	$7,667	$2,556	$2,327	$229
Workers Compensation	$2,581	$860	$899	($38)
Unemployment	$853	$284	$586	($302)
Other Contractual	$6,500	$2,167	$1,855	$311
Training	$500	$167	$0	$167
Uniforms	$500	$167	$0	$167
Total Operating	**$161,532**	**$53,844**	**$52,498**	**$1,346**
Maintenance Expenditures				
Canal Maintenance	$11,000	$3,667	$4,764	($1,097)
Lake Bank Restoration	$60,000	$20,000	$0	$20,000
Environmental Services	$27,000	$9,000	$3,711	$5,289
Water Management System	$99,000	$33,000	$31,770	$1,230
Control Burns	$15,000	$5,000	$0	$5,000
Contingencies	$9,000	$3,000	$970	$2,030
Fire Line Maintenance	$5,000	$1,667	$0	$1,667
Basin Repair	$4,000	$1,333	$0	$1,333
Total Maintenance	**$230,000**	**$76,667**	**$41,214**	**$35,453**

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

	Adopted Budget	Prorated Budget 1/31/18	Actual 1/31/18	Variance
Grounds Maintenance Expenditures				
Salaries	$145,559	$48,520	$48,107	$412
Administrative Fees	$3,289	$1,096	$1,105	($9)
FICA	$11,135	$3,712	$3,489	$223
Health Insurance	$24,205	$8,068	$8,939	($871)
Workers Compensation	$2,853	$951	$1,000	($49)
Unemployment	$2,132	$711	$763	($52)
Telephone	$2,000	$667	$1,963	($1,297)
Utilities	$7,700	$2,567	$1,634	$933
Property Appraiser	$1,990	$663	$0	$663
Insurance	$1,359	$453	$390	$63
Repairs	$14,000	$4,667	$3,167	$1,500
Fuel	$16,500	$5,500	$613	$4,888
Park Maintenance	$3,000	$1,000	$1,208	($208)
Sidewalk Maintenance	$5,000	$1,667	$3,265	($1,599)
Chemicals	$5,000	$1,667	$382	$1,285
Contingencies	$6,000	$2,000	$912	$1,088
Refuse	$9,000	$3,000	$2,031	$969
Office Supplies	$1,000	$333	$15	$318
Uniforms	$3,000	$1,000	$866	$134
Rain Bird Pump System	$18,500	$6,167	$3,104	$3,063
Maintenance Reserve - Transfer Out	$11,604	$3,868	$3,868	$0
Total Grounds Maintenance	**$294,826**	**$98,275**	**$86,823**	**$11,453**
Total Expenditures	**$864,536**	**$288,179**	**$233,140**	**$55,039**
Excess Revenue/(Expenditures)	**$0**		**$509,464**	
Beginning Fund Balance	**$0**		**$211,058**	
Ending Fund Balance	**$0**		**$720,522**	

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

	Adopted Budget	Prorated Budget 1/31/18	Actual 1/31/18	Variance
Revenues				
Interest Income	$250	$83	$930	$847
Reserve Funding - Transfer In (General)	$11,604	$3,868	$3,868	$0
Reserve Funding - Transfer In (Golf)	$30,899	$10,300	$9,109	($1,191)
Total Revenues	**$42,753**	**$14,251**	**$13,907**	**($344)**
Expenditures				
Capital Outlay	$125,000	$60,689	$60,689	$0
Transfer Out	$0	$0	$0	$0
Total Expenditures	**$125,000**	**$60,689**	**$60,689**	**$0**
Excess Revenues/(Expenditures)	**($82,247)**		**($46,782)**	
Beginning Fund Balance	**$785,491**		**$225,229**	
Ending Fund Balance	**$703,244**		**$178,447**	

Viera East
Community Development District
Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending January 31, 2018

Check Date	Vendor	Detail		Amount
Capital Outlay				
FY2018				
10/20/17	Regions Bank	Wire Transfer Fee	$	15.00
12/4/17	Landirr	Sprinkler Heads Contract	$	54,863.00
12/4/17	Regions Bank	Wire Transfer Fee	$	15.00
1/25/18	Don Bo, Inc	Form & Pour Cart Path	$	5,796.00
Total			**$**	**60,689.00**

Viera East
Community Development District
Debt Service Fund
Statement of Revenues & Expenditures
For Period Ending January 31, 2018

	Adopted Budget	Prorated Budget 1/31/18	Actual 1/31/18	Variance
Revenues				
Special Assessments	$2,423,170	$2,170,333	$2,170,333	$0
Interest Income	$100	$33	$299	$266
Total Revenues	**$2,423,270**	**$2,170,367**	**$2,170,632**	**$266**
Expenditures				
Series 2006				
Interest-11/1	$291,669	$291,669	$291,669	$0
Interest-5/1	$291,669	$0	$0	$0
Principal-5/1	$1,810,000	$0	$0	$0
Other Debt Service Costs	$46,873	$0	$0	$0
Total Expenditures	**$2,440,211**	**$291,669**	**$291,669**	**$0**
Excess Revenues/(Expenditures)	**($16,941)**		**$1,878,964**	
Beginning Fund Balance	**$466,966**		**$483,815**	
Ending Fund Balance	**$450,026**		**$2,362,779**	

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

	Adopted Budget	Current Month Actuals	Current Month Budget	Current Month Variance	Year-to-Date Actuals	Year-to-Date Budget	Year-to-Date Variance
Number of Rounds							
Paid Rounds	37,250	3,292	3,583	(291)	12,471	11,380	1,091
Member Rounds	10,000	948	962	(14)	2,708	3,055	(347)
Comp Rounds	6,000	688	577	111	2,183	1,833	350
Total Memberships	60	15	-	15	41	60	(19)
Revenue per Round							
Paid Rounds	$35	$31	$36	($5)	$32	$38	($6)
Revenues							
Greens Fees/Cart Fees	$1,296,290	$102,291	$129,629	($27,338)	$400,931	$436,850	($35,918)
Gift Cards - Sales	$25,000	$647	$2,500	($1,853)	$5,226	$8,425	($3,199)
Gift Cards - Usage	($25,000)	($2,379)	($2,500)	$121	($7,499)	($8,425)	$926
Season Advance/Trail Fees	$210,000	$17,424	$21,000	($3,576)	$69,255	$70,770	($1,515)
Associate Memberships	$42,000	$5,530	$4,200	$1,330	$15,484	$14,154	$1,330
Driving Range	$72,000	$6,696	$7,200	($504)	$24,208	$24,264	($56)
Golf Lessons	$2,100	$175	$210	($35)	$700	$708	($8)
Merchandise Sales	$115,000	$8,305	$11,500	($3,195)	$37,109	$38,755	($1,646)
Restaurant	$10,000	$2,421	$1,000	$1,421	$8,651	$3,370	$5,281
Special Assessments - Operations	$22,527	$1,877	$1,876	$1	$7,509	$7,506	$3
Miscellaneous Income	$15,000	$3,028	$1,250	$1,779	$6,378	$4,998	$1,380
Total Revenues	**$1,784,917**	**$146,015**	**$177,865**	**($31,850)**	**$567,953**	**$601,374**	**($33,421)**
Golf Course Expenditures							
Other Contractual Services	$18,000	$543	$1,499	$956	$3,666	$5,998	$2,332
Telephone/Internet	$9,308	$393	$775	$382	$1,572	$3,101	$1,529
Postage	$450	$0	$37	$37	$699	$150	($549)
Printing & Binding	$1,000	$578	$83	($494)	$1,304	$333	($970)
Utilities	$5,000	$333	$417	$84	$1,526	$1,666	$140
Repairs & Maintenance	$7,000	$265	$583	$318	$1,486	$2,332	$846
Advertising	$45,000	$2,770	$3,749	$978	$14,584	$14,994	$410
Bank Charges	$30,500	$2,720	$2,541	($179)	$8,844	$10,163	$1,318
Office Supplies	$1,500	$0	$125	$125	$578	$500	($79)
Operating Supplies	$9,500	$72	$791	$719	$1,138	$3,165	$2,027
Dues, Licenses & Subscriptions	$2,000	$976	$167	($809)	$1,269	$666	($603)
Drug Testing - All Departments	$500	$110	$42	($68)	$288	$167	($122)
Training, Education & Employee Relations	$2,500	$0	$208	$208	$2,946	$833	($2,113)
Contractual Security	$5,000	$120	$417	$297	$1,471	$1,666	$195
IT Services	$3,000	$290	$250	($40)	$684	$1,000	$316
Total Golf Course Expenditures	**$140,258**	**$9,170**	**$11,683**	**$2,514**	**$42,055**	**$46,734**	**$4,679**

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

	Adopted Budget	Current Month Actuals	Current Month Budget	Current Month Variance	Year-to-Date Actuals	Year-to-Date Budget	Year-to-Date Variance
Restaurant Expenditures							
Utilities	$9,000	$891	$866	($26)	$3,158	$2,750	($408)
Pest Control	$1,800	$0	$173	$173	$0	$550	$550
Equipment Lease	$1,100	$1	$106	$105	$272	$336	$64
Total Restaurant Expenditures	**$11,900**	**$892**	**$1,145**	**$253**	**$3,429**	**$3,635**	**$206**
Golf Operation Expenditures							
Salaries	$222,204	$14,772	$18,516	$3,745	$62,609	$74,065	$11,456
Administrative Fee	$12,858	$1,276	$1,071	($205)	$5,056	$4,286	($770)
FICA Expense	$17,253	$1,130	$1,438	$308	$4,790	$5,751	$961
Health Insurance	$461	$46	$38	($8)	$143	$154	$10
Workers Compensation	$4,420	$308	$368	$61	$1,304	$1,473	$169
Unemployment	$9,322	$889	$777	($112)	$2,369	$3,107	$738
Golf Printing	$500	$0	$42	$42	$0	$167	$167
Utilities	$20,500	$1,788	$1,708	($80)	$6,786	$6,833	$47
Repairs	$250	$0	$21	$21	$0	$83	$83
Pest Control	$1,800	$0	$150	$150	$0	$600	$600
Supplies	$3,000	$91	$250	$159	$982	$1,000	$18
Uniforms	$1,500	$0	$125	$125	$0	$500	$500
Training, Education & Employee Relations	$2,000	$0	$167	$167	$0	$667	$667
Fuel	$500	$0	$42	$42	$0	$167	$167
Cart Lease	$42,636	$3,786	$3,553	($233)	$15,799	$14,212	($1,587)
Cart Maintenance	$4,000	$934	$333	($601)	$2,429	$1,333	($1,096)
Driving Range	$10,000	$3,409	$833	($2,576)	$4,439	$3,333	($1,106)
Total Golf Operation Expenditures	**$353,204**	**$28,429**	**$29,433**	**$1,004**	**$106,707**	**$117,731**	**$11,024**
Merchandise Sales							
Cost of Goods Sold	$77,000	$1,854	$6,417	$4,563	$24,103	$25,667	$1,564
Total Merchandise Sales	**$77,000**	**$1,854**	**$6,417**	**$4,563**	**$24,103**	**$25,667**	**$1,564**

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

	Adopted Budget	Current Month Actuals	Current Month Budget	Current Month Variance	Year-to-Date Actuals	Year-to-Date Budget	Year-to-Date Variance
Golf Course Maintenance							
Salaries	$417,502	$29,409	$34,792	$5,382	$124,962	$139,167	$14,205
Administrative Fees	$8,698	$704	$725	$21	$2,930	$2,899	($31)
FICA Expense	$32,727	$2,167	$2,727	$561	$9,328	$10,909	$1,581
Employee Insurance	$58,955	$4,471	$4,913	$442	$10,624	$19,652	$9,028
Workers Compensation	$8,384	$612	$699	$87	$2,594	$2,795	$201
Unemployment	$6,617	$1,803	$551	($1,252)	$2,406	$2,206	($200)
Drug Testing	$420	$0	$35	$35	$0	$140	$140
Consulting Fees	$6,000	$500	$500	$0	$2,000	$2,000	$0
Telephone/Internet	$2,500	$0	$208	$208	$0	$833	$833
Utilities/Water	$25,700	$1,997	$2,142	$145	$7,967	$8,567	$600
Repairs	$42,000	$2,102	$3,500	$1,398	$13,142	$14,000	$858
Fuel & Oil	$35,000	$3,478	$2,917	($561)	$14,286	$11,667	($2,619)
Pest Control	$1,500	$550	$125	($425)	$1,291	$500	($791)
Irrigation/Drainage	$34,000	$1,914	$2,833	$919	$4,822	$11,333	$6,511
Sand and Topsoil	$17,500	$1,979	$1,458	($521)	$5,911	$5,833	($78)
Flower/Mulch	$7,000	$0	$583	$583	$114	$2,333	$2,220
Fertilizer	$120,000	$11,081	$10,000	($1,081)	$40,637	$40,000	($637)
Seed/Sod	$14,000	$1,984	$1,167	($818)	$7,343	$4,667	($2,676)
Trash Removal	$2,000	$0	$167	$167	$406	$667	$261
Contingency	$6,000	$2,968	$500	($2,468)	$5,276	$2,000	($3,276)
First Aid	$600	$200	$50	($150)	$368	$200	($168)
Office Supplies	$500	$0	$42	$42	$0	$167	$167
Operating Supplies	$18,000	$947	$1,500	$553	$3,861	$6,000	$2,139
Training	$500	$112	$42	($70)	$472	$167	($305)
Janitorial Supplies	$800	$122	$67	($55)	$1,294	$267	($1,028)
Soil & Water Testing	$1,000	$494	$83	($410)	$987	$333	($654)
Uniforms	$10,500	$642	$875	$233	$2,610	$3,500	$890
Equipment Rental	$4,000	$152	$333	$182	$644	$1,333	$689
Equipment Lease	$148,000	$8,785	$12,333	$3,548	$37,916	$49,333	$11,417
Small Tools	$500	$0	$42	$42	$0	$167	$167
Total Golf Course Maintenance	**$1,030,903**	**$79,173**	**$85,909**	**$6,736**	**$304,191**	**$343,634**	**$39,443**

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

	Adopted Budget	Current Month Actuals	Current Month Budget	Current Month Variance	Year-to-Date Actuals	Year-to-Date Budget	Year-to-Date Variance
Administrative Expenditures							
Legal Fees	$1,500	$0	$125	$125	$0	$500	$500
Arbitrage	$600	$50	$50	$0	$200	$200	$0
Dissemination	$1,000	$83	$83	$0	$333	$333	$0
Trustee Fees	$3,750	$313	$313	$0	$1,250	$1,250	$0
Annual Audit	$1,500	$125	$125	$0	$500	$500	$0
Golf Course Administrative Services	$56,280	$4,690	$4,690	$0	$18,760	$18,760	$0
Insurance	$71,000	$4,540	$5,917	$1,376	$20,432	$23,667	$3,235
Property Taxes	$6,000	$845	$500	($345)	$3,298	$2,000	($1,298)
Total Administrative Expenditures	**$141,630**	**$10,646**	**$11,803**	**$1,156**	**$44,773**	**$47,210**	**$2,437**
Renewal & Replacement	$30,899	$3,129	$2,575	($554)	$9,929	$10,300	$371
Operating Reserves	$0	$0	$0	$0	$0	$0	$0
Total Reserves	**$30,899**	**$3,129**	**$2,575**	**($554)**	**$9,929**	**$10,300**	**$371**
Total Revenues	**$1,784,917**	**$146,015**	**$177,865**	**($31,850)**	**$567,953**	**$601,374**	**($33,421)**
Total Expenditures	**$1,785,795**	**$133,293**	**$148,964**	**$15,671**	**$535,187**	**$594,911**	**$59,725**
Operating Income (Loss)	**($878)**	**$12,722**	**$28,901**	**($16,179)**	**$32,767**	**$6,463**	**$26,304**
Non Operating Revenues/(Expenditures)							
Special Assessments	$558,355	$46,530	$46,530	$0	$186,118	$186,118	$0
Interest Income	$1,000	$48	$83	($35)	$220	$333	($113)
Transfer In	$0	$0	$0	$0	$0	$0	$0
Interest Expense	($178,478)	($14,873)	($14,873)	($0)	($59,493)	($59,493)	($0)
Principal Expense	($380,000)	($31,667)	($31,667)	($0)	($126,667)	($126,667)	($0)
Total Non Operating Revenues/(Expenditures)	**$878**	**$38**	**$73**	**($35)**	**$179**	**$293**	**($114)**
Change in Net Assets	**$0**	**$12,760**	**$28,974**	**($16,214)**	**$32,946**	**$6,756**	**$26,190**
Beginning Net Assets	**$0**	----	----	----	**($2,107,243)**	----	----
Ending Net Assets	**$0**	----	----	----	**($2,074,298)**	----	----

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	$261	$171,080	$508,811	$43,681	$0	$0	$0	$0	$0	$0	$0	$0	$723,833
Golf Course Administrative Services	$4,690	$4,690	$4,690	$4,690	$0	$0	$0	$0	$0	$0	$0	$0	$18,760
Interest Income	$0	$0	$0	$11	$0	$0	$0	$0	$0	$0	$0	$0	$11
Total Revenues	$4,951	$175,770	$513,501	$48,382	$0	$0	$0	$0	$0	$0	$0	$0	$742,604
Administrative Expenditures													
Supervisors Fees	$2,272	$3,293	$1,580	$1,350	$0	$0	$0	$0	$0	$0	$0	$0	$8,494
Engineering Fees	$0	$1,125	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,125
Attorney's Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Dissemination	$83	$83	$83	$83	$0	$0	$0	$0	$0	$0	$0	$0	$333
Trustee Fees	$467	$467	$467	$467	$0	$0	$0	$0	$0	$0	$0	$0	$1,867
Annual Audit	$542	$542	$542	$588	$0	$0	$0	$0	$0	$0	$0	$0	$2,213
Collection Agent	$208	$208	$208	$208	$0	$0	$0	$0	$0	$0	$0	$0	$833
Management Fees	$8,126	$8,126	$8,126	$8,126	$0	$0	$0	$0	$0	$0	$0	$0	$32,505
Postage	$33	$130	$143	$77	$0	$0	$0	$0	$0	$0	$0	$0	$384
Printing & Binding	$61	$68	$62	$54	$0	$0	$0	$0	$0	$0	$0	$0	$245
Insurance- Liability	$565	$565	$565	$565	$0	$0	$0	$0	$0	$0	$0	$0	$2,258
Legal Advertising	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Current Charges	$74	$77	$85	$135	$0	$0	$0	$0	$0	$0	$0	$0	$371
Office Supplies	$265	$250	$250	$20	$0	$0	$0	$0	$0	$0	$0	$0	$786
Dues & Licenses	$15	$15	$15	$15	$0	$0	$0	$0	$0	$0	$0	$0	$58
Information Technology	$283	$283	$283	$283	$0	$0	$0	$0	$0	$0	$0	$0	$1,133
Total Administrative	$12,994	$15,232	$12,409	$11,971	$0	$0	$0	$0	$0	$0	$0	$0	$52,606
Operating Expenditures													
Salaries	$11,475	$10,397	$11,213	$10,056	$0	$0	$0	$0	$0	$0	$0	$0	$43,142
Administration Fee	$121	$117	$121	$109	$0	$0	$0	$0	$0	$0	$0	$0	$468
FICA Expense	$852	$771	$848	$750	$0	$0	$0	$0	$0	$0	$0	$0	$3,221
Health Insurance	$580	$430	$732	$586	$0	$0	$0	$0	$0	$0	$0	$0	$2,327
Workers Compensation	$239	$217	$234	$209	$0	$0	$0	$0	$0	$0	$0	$0	$899
Unemployment	$0	$0	$0	$586	$0	$0	$0	$0	$0	$0	$0	$0	$586
Other Contractual	$516	$516	$646	$176	$0	$0	$0	$0	$0	$0	$0	$0	$1,855
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	$12,448	$13,794	$12,473	$0	$0	$0	$0	$0	$0	$0	$0	$52,498

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Expenditures													
Canal Maintenance	$0	$0	$0	$4,764	$0	$0	$0	$0	$0	$0	$0	$0	$4,764
Lake Bank Restoration	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Environmental Services	$0	$3,631	$0	$80	$0	$0	$0	$0	$0	$0	$0	$0	$3,711
Water Management System	$7,565	$7,765	$8,675	$7,765	$0	$0	$0	$0	$0	$0	$0	$0	$31,770
Control Burns	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contingencies	$0	$0	$0	$970	$0	$0	$0	$0	$0	$0	$0	$0	$970
Fire Line Maintenance	$0	$0	$0	$0	$0	$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	$11,396	$8,675	$13,578	$0	$0	$0	$0	$0	$0	$0	$0	$41,214
Grounds Maintenance Expenditures													
Salaries	$12,485	$12,041	$12,460	$11,121	$0	$0	$0	$0	$0	$0	$0	$0	$48,107
Administrative Fees	$286	$276	$286	$258	$0	$0	$0	$0	$0	$0	$0	$0	$1,105
FICA	$897	$865	$899	$827	$0	$0	$0	$0	$0	$0	$0	$0	$3,489
Health Insurance	$1,800	$1,395	$1,867	$3,877	$0	$0	$0	$0	$0	$0	$0	$0	$8,939
Workers Compensation	$260	$251	$259	$231	$0	$0	$0	$0	$0	$0	$0	$0	$1,000
Unemployment	$20	$20	$20	$702	$0	$0	$0	$0	$0	$0	$0	$0	$763
Telephone	$366	$366	$366	$865	$0	$0	$0	$0	$0	$0	$0	$0	$1,963
Utilities	$413	$401	$401	$419	$0	$0	$0	$0	$0	$0	$0	$0	$1,634
Property Appraiser	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Insurance- Property	$98	$98	$98	$98	$0	$0	$0	$0	$0	$0	$0	$0	$390
Repairs	$867	$1,481	$589	$231	$0	$0	$0	$0	$0	$0	$0	$0	$3,167
Fuel	$0	$0	$210	$403	$0	$0	$0	$0	$0	$0	$0	$0	$613
Park Maintenance	$154	$712	$170	$172	$0	$0	$0	$0	$0	$0	$0	$0	$1,208
Sidewalk Repair	$0	$0	$3,265	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,265
Chemicals	$0	$202	$129	$51	$0	$0	$0	$0	$0	$0	$0	$0	$382
Contingencies	$72	$0	$490	$350	$0	$0	$0	$0	$0	$0	$0	$0	$912
Refuse	$430	$645	$215	$741	$0	$0	$0	$0	$0	$0	$0	$0	$2,031
Office Supplies	$0	$0	$0	$15	$0	$0	$0	$0	$0	$0	$0	$0	$15
Uniforms	$304	$182	$199	$182	$0	$0	$0	$0	$0	$0	$0	$0	$866
Rain Bird Pump System	$0	$3,104	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,104
Maintenance Reserve- Transfer Out	$967	$967	$967	$967	$0	$0	$0	$0	$0	$0	$0	$0	$3,868
Total Grounds Maintenance	$19,419	$23,004	$22,889	$21,510	$0	$0	$0	$0	$0	$0	$0	$0	$86,823
Total Expenditures	$53,761	$62,080	$57,767	$59,533	$0	$0	$0	$0	$0	$0	$0	$0	$233,139.99
Excess Revenue/(Expenditures)	($48,810)	$113,690	$455,734	($11,151)	$0	$0	$0	$0	$0	$0	$0	$0	$509,464

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	3,298	3,234	3,292	0	0	0	0	0	0	0	0	12,471
Member Rounds	429	694	637	948	0	0	0	0	0	0	0	0	2,708
Comp Rounds	405	541	549	688	0	0	0	0	0	0	0	0	2,183
Revenue per Round													
Paid Rounds	$31	$32	$34	$31	$0	$0	$0	$0	$0	$0	$0	$0	$128
Revenues:													
Greens Fees	$82,152	$107,108	$109,381	$102,291	$0	$0	$0	$0	$0	$0	$0	$0	$400,931
Gift Cards - Sales	$188	$1,019	$3,373	$647	$0	$0	$0	$0	$0	$0	$0	$0	$5,226
Gift Cards - Usage	($725)	($1,711)	($2,683)	($2,379)	$0	$0	$0	$0	$0	$0	$0	$0	($7,499)
Season Advance/Trail Fees	$16,716	$18,058	$17,058	$17,424	$0	$0	$0	$0	$0	$0	$0	$0	$69,255
Associate Memberships	$2,449	$4,266	$3,239	$5,530	$0	$0	$0	$0	$0	$0	$0	$0	$15,484
Driving Range	$3,816	$6,821	$6,875	$6,696	$0	$0	$0	$0	$0	$0	$0	$0	$24,208
Golf Lessons	$175	$175	$175	$175	$0	$0	$0	$0	$0	$0	$0	$0	$700
Merchandise Sales	$7,249	$8,801	$12,754	$8,305	$0	$0	$0	$0	$0	$0	$0	$0	$37,109
Restaurant	$737	$1,798	$3,695	$2,421	$0	$0	$0	$0	$0	$0	$0	$0	$8,651
Special Assessments - Operations	$1,877	$1,877	$1,877	$1,877	$0	$0	$0	$0	$0	$0	$0	$0	$7,509
Miscellaneous Income	$834	$1,817	$699	$3,028	$0	$0	$0	$0	$0	$0	$0	$0	$6,378
Total Revenues	**$115,468**	**$150,030**	**$156,441**	**$146,015**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$567,953**
Golf Course Expenditures:													
Other Contractual Services	$1,319	$681	$1,123	$543	$0	$0	$0	$0	$0	$0	$0	$0	$3,666
Telephone/Internet	$393	$289	$497	$393	$0	$0	$0	$0	$0	$0	$0	$0	$1,572
Postage	$447	$0	$253	$0	$0	$0	$0	$0	$0	$0	$0	$0	$699
Printing & Binding	$0	$81	$645	$578	$0	$0	$0	$0	$0	$0	$0	$0	$1,304
Utilities	$281	$455	$457	$333	$0	$0	$0	$0	$0	$0	$0	$0	$1,526
Repairs & Maintenance	$405	$270	$546	$265	$0	$0	$0	$0	$0	$0	$0	$0	$1,486
Advertising	$3,585	$1,156	$7,073	$2,770	$0	$0	$0	$0	$0	$0	$0	$0	$14,584
Bank Charges	$1,222	$2,149	$2,754	$2,720	$0	$0	$0	$0	$0	$0	$0	$0	$8,844
Office Supplies	$191	$134	$254	$0	$0	$0	$0	$0	$0	$0	$0	$0	$578
Operating Supplies	$691	$195	$180	$72	$0	$0	$0	$0	$0	$0	$0	$0	$1,138
Dues, Licenses & Subscriptions	$161	$110	$22	$976	$0	$0	$0	$0	$0	$0	$0	$0	$1,269
Drug Testing - All Departments	$89	$89	$0	$110	$0	$0	$0	$0	$0	$0	$0	$0	$288
Training, Education & Employee Relations	$142	$0	$2,804	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,946
Contractual Security	$120	$1,061	$170	$120	$0	$0	$0	$0	$0	$0	$0	$0	$1,471
IT Services	$0	$139	$255	$290	$0	$0	$0	$0	$0	$0	$0	$0	$684
Total Golf Course Expenditures	**$9,046**	**$6,808**	**$17,031**	**$9,170**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$42,055**
Restaurant Expenditures:													
Utilities	$804	$773	$689	$891	$0	$0	$0	$0	$0	$0	$0	$0	$3,158
Pest Control	$0	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	$0
Equipment Lease	$89	$91	$91	$1	$0	$0	$0	$0	$0	$0	$0	$0	$272
Total Restaurant Expenditures	**$893**	**$864**	**$780**	**$892**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,429**

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	$15,066	$15,446	$14,772	$0	$0	$0	$0	$0	$0	$0	$0	$62,609
Administrative Fee	$1,233	$1,239	$1,307	$1,276	$0	$0	$0	$0	$0	$0	$0	$0	$5,056
FICA Expense	$1,325	$1,153	$1,182	$1,130	$0	$0	$0	$0	$0	$0	$0	$0	$4,790
Health Insurance	$86	($24)	$35	$46	$0	$0	$0	$0	$0	$0	$0	$0	$143
Workers Compensation	$361	$314	$322	$308	$0	$0	$0	$0	$0	$0	$0	$0	$1,304
Unemployment	$615	$425	$441	$889	$0	$0	$0	$0	$0	$0	$0	$0	$2,369
Golf Printing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Utilities	$1,504	$1,808	$1,686	$1,788	$0	$0	$0	$0	$0	$0	$0	$0	$6,786
Repairs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Pest Control	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Supplies	$191	$102	$599	$91	$0	$0	$0	$0	$0	$0	$0	$0	$982
Uniforms	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Training, Education & Employee Relations	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fuel	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Cart Lease	$3,550	$3,550	$4,913	$3,786	$0	$0	$0	$0	$0	$0	$0	$0	$15,799
Cart Maintenance	$0	$986	$509	$934	$0	$0	$0	$0	$0	$0	$0	$0	$2,429
Driving Range	$632	$632	($233)	$3,409	$0	$0	$0	$0	$0	$0	$0	$0	$4,439
Total Golf Operation Expenditures	**$26,823**	**$25,250**	**$26,206**	**$28,429**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$106,707**
Merchandise Sales:													
Cost of Goods Sold	$8,994	$3,136	$10,120	$1,854	$0	$0	$0	$0	$0	$0	$0	$0	$24,103
Total Merchandise Sales	**$8,994**	**$3,136**	**$10,120**	**$1,854**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$24,103**
Golf Course Maintenance:													
Salaries	$33,113	$31,794	$30,646	$29,409	$0	$0	$0	$0	$0	$0	$0	$0	$124,962
Administrative Fees	$723	$721	$781	$704	$0	$0	$0	$0	$0	$0	$0	$0	$2,930
FICA Expense	$2,479	$2,380	$2,303	$2,167	$0	$0	$0	$0	$0	$0	$0	$0	$9,328
Employee Insurance	$1,290	$2,054	$2,808	$4,471	$0	$0	$0	$0	$0	$0	$0	$0	$10,624
Workers Compensation	$686	$660	$636	$612	$0	$0	$0	$0	$0	$0	$0	$0	$2,594
Unemployment	$175	$191	$237	$1,803	$0	$0	$0	$0	$0	$0	$0	$0	$2,406
Drug Testing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Consulting Fees	$500	$500	$500	$500	$0	$0	$0	$0	$0	$0	$0	$0	$2,000
Telephone/Internet	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Utilities/Water	$2,008	$2,025	$1,936	$1,997	$0	$0	$0	$0	$0	$0	$0	$0	$7,967
Repairs	$3,883	$3,416	$3,741	$2,102	$0	$0	$0	$0	$0	$0	$0	$0	$13,142
Fuel & Oil	$4,697	$2,619	$3,492	$3,478	$0	$0	$0	$0	$0	$0	$0	$0	$14,286
Pest Control	$247	$247	$247	$550	$0	$0	$0	$0	$0	$0	$0	$0	$1,291
Irrigation/Drainage	$1,174	$846	$889	$1,914	$0	$0	$0	$0	$0	$0	$0	$0	$4,822
Sand and Topsoil	$549	$1,916	$1,466	$1,979	$0	$0	$0	$0	$0	$0	$0	$0	$5,911
Flower/Mulch	$0	$114	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$114
Fertilizer	$5,303	$12,709	$11,544	$11,081	$0	$0	$0	$0	$0	$0	$0	$0	$40,637
Seed/Sod	$406	$2,477	$2,477	$1,984	$0	$0	$0	$0	$0	$0	$0	$0	$7,343
Trash Removal	$271	$135	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$406
Contingency	$585	$1,137	$585	$2,968	$0	$0	$0	$0	$0	$0	$0	$0	$5,276
First Aid	$78	$0	$90	$200	$0	$0	$0	$0	$0	$0	$0	$0	$368
Office Supplies	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Operating Supplies	$815	$1,289	$811	$947	$0	$0	$0	$0	$0	$0	$0	$0	$3,861
Training	$0	$360	$0	$112	$0	$0	$0	$0	$0	$0	$0	$0	$472
Janitorial Supplies	$1,173	$0	$0	$122	$0	$0	$0	$0	$0	$0	$0	$0	$1,294
Soil & Water Testing	$0	$0	$494	$494	$0	$0	$0	$0	$0	$0	$0	$0	$987
Uniforms	$771	$561	$636	$642	$0	$0	$0	$0	$0	$0	$0	$0	$2,610
Equipment Rental	$492	$0	$0	$152	$0	$0	$0	$0	$0	$0	$0	$0	$644
Equipment Lease	$12,503	$10,662	$5,966	$8,785	$0	$0	$0	$0	$0	$0	$0	$0	$37,916
Small Tools	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Golf Course Maintenance	**$73,922**	**$78,811**	**$72,285**	**$79,173**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$304,191**

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Administrative Expenditures:													
Legal Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Arbitrage	$50	$50	$50	$50	$0	$0	$0	$0	$0	$0	$0	$0	$200
Dissemination	$83	$83	$83	$83	$0	$0	$0	$0	$0	$0	$0	$0	$333
Trustee Fees	$313	$313	$313	$313	$0	$0	$0	$0	$0	$0	$0	$0	$1,250
Annual Audit	$125	$125	$125	$125	$0	$0	$0	$0	$0	$0	$0	$0	$500
Golf Course Administrative Services	$4,690	$4,690	$4,690	$4,690	$0	$0	$0	$0	$0	$0	$0	$0	$18,760
Insurance	$5,266	$5,266	$5,359	$4,540	$0	$0	$0	$0	$0	$0	$0	$0	$20,432
Property Taxes	$504	$504	$1,444	$845	$0	$0	$0	$0	$0	$0	$0	$0	$3,298
Total Administrative Expenditures	**$11,031**	**$11,031**	**$12,064**	**$10,646**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$44,773**
Reserves:													
Renewal & Replacement	$1,490	$2,309	$3,001	$3,129	$0	$0	$0	$0	$0	$0	$0	$0	$9,929
Operating Reserves	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Reserves	**$1,490**	**$2,309**	**$3,001**	**$3,129**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$9,929**
Total Revenues	**$115,468**	**$150,030**	**$156,441**	**$146,015**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$567,953**
Total Expenditures	**$132,198**	**$128,210**	**$141,486**	**$133,293**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$535,187**
Operating Income (Loss)	**($16,731)**	**$21,820**	**$14,955**	**$12,722**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$32,767**
Non Operating Revenues/(Expenditures):													
Special Assessments - Debt Service	$46,530	$46,530	$46,530	$46,530	$0	$0	$0	$0	$0	$0	$0	$0	$186,118
Interest Income	$62	$64	$46	$48	$0	$0	$0	$0	$0	$0	$0	$0	$220
Transfer In	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Interest Expense	($14,873)	($14,873)	($14,873)	($14,873)	$0	$0	$0	$0	$0	$0	$0	$0	($59,493)
Principal Expense	($31,667)	($31,667)	($31,667)	($31,667)	$0	$0	$0	$0	$0	$0	$0	$0	($126,667)
Total Non Operating Revenues/(Expenditures)	**$51**	**$54**	**$36**	**$38**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$179**
Net Non Operating Income / (Loss)	**($16,679)**	**$21,874**	**$14,991**	**$12,760**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$32,946**

Viera East
Community Development District

ProShop
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Merchandise Sales	$7,249	$8,801	$12,754	$8,305	$0	$0	$0	$0	$0	$0	$0	$0	$37,109
Total Revenues	**$7,249**	**$8,801**	**$12,754**	**$8,305**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$37,109**
Expenditures													
Cost of Goods Sold	$8,994	$3,136	$10,120	$1,854	$0	$0	$0	$0	$0	$0	$0	$0	$24,103
Total Expenditures	**$8,994**	**$3,136**	**$10,120**	**$1,854**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$24,103**
Operating Income (Loss)	**($1,744)**	**$5,665**	**$2,634**	**$6,452**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$13,006**

Viera East
Community Development District
Long Term Debt Report

Series 2006 Water Management Refunding Bonds	
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)
Current Bonds Outstanding	$10,145,000

(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.

Series 2012 Special Assessment Revenue Bonds	
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:	$281,356
Bonds outstanding - 9/30/2016	$4,445,000
Less: May 1, 2017 Principal	($365,000)
Current Bonds Outstanding	$4,080,000

Viera East
Community Development District
Special Assessment Receipts - FY2018

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
10/20/17	$ 1,231.05	$ 260.97	$ 782.50	$ 187.58	$ 1,231.05
11/14/17	$ 61,123.74	$ 12,957.73	$ 38,852.33	$ 9,313.68	$ 61,123.74
11/27/17	$ 745,888.64	$ 158,122.26	$ 474,112.25	$ 113,654.13	$ 745,888.64
12/12/17	$ 2,020,650.85	$ 428,361.39	$ 1,284,394.56	$ 307,894.90	$ 2,020,650.85
12/19/17	$ 379,494.98	$ 80,449.82	$ 241,219.95	$ 57,825.21	$ 379,494.98
1/10/18	$ 204,533.72	$ 43,359.46	$ 130,008.61	$ 31,165.65	$ 204,533.72
1/30/18	$ 1,514.97	$ 321.16	$ 962.97	$ 230.84	$ 1,514.97
2/7/18	$ 60,213.68	$ 12,764.81	$ 38,273.87	$ 9,175.01	$ 60,213.69
2/8/2018 (1)	$ 213.62	$ 45.29	$ 135.78	$ 32.55	$ 213.62
	$ 3,474,865.25	$ 736,642.89	$ 2,208,742.82	$ 529,479.55	$ 3,474,865.26

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	$ 2,423,170	63.56%	$ 2,208,742.82	$ (2,169,370.20)	$ 39,373	$ 214,427.18
General Fund	$ 808,157	21.20%	$ 736,642.89	$ (736,642.89)	$ -	$ 71,514.11
Recreation Fund	$ 580,882	15.24%	$ 529,479.55	$ (520,041.15)	$ 9,438	$ 51,402.45
	$ 3,812,209	100.00%	$ 3,474,865.26	$ (3,426,054.24)	$ 48,811	$ 337,343.74

(1) Represents Postage Billing deductions from February 7, 2018 distribution

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

	Actuals 1/31/17	Actuals 1/31/18	Variance	Year to Date 1/31/17	Year to Date 1/31/18	Variance
Revenues:						
Greens Fees	$ 121,303	$ 102,291	$ (19,012)	$ 410,348	$ 400,931	$ (9,417)
Gift Cards - Sales	$ 810	$ 647	$ (163)	$ 4,819	$ 5,226	$ 407
Gift Cards - Usage	$ (2,657)	$ (2,379)	$ 278	$ (8,359)	$ (7,499)	$ 860
Season Advance/Trail Fees	$ 17,700	$ 17,424	$ (276)	$ 75,521	$ 69,255	$ (6,266)
Associate Memberships	$ 3,002	$ 5,530	$ 2,528	$ 14,220	$ 15,484	$ 1,264
Driving Range	$ 7,326	$ 6,696	$ (629)	$ 23,776	$ 24,208	$ 433
Golf Lessons	$ 175	$ 175	$ -	$ 745	$ 700	$ (45)
Merchandise Sales	$ 9,694	$ 8,305	$ (1,389)	$ 38,917	$ 37,109	$ (1,808)
Restaurant	$ 901	$ 2,421	$ 1,520	$ 4,506	$ 8,651	$ 4,145
Special Assessments - Operations	$ 1,877	$ 1,877	$ -	$ 7,509	$ 7,509	$ -
Miscellaneous Income	$ 602	$ 3,028	$ 2,426	$ 3,829	$ 6,378	$ 2,550
Total Revenues	$ 160,732	$ 146,015	$ (14,717)	$ 575,831	$ 567,953	$ (7,878)
Expenditures:						
Golf Course Expenditures	$ 11,954	$ 9,170	$ 2,784	$ 49,078	$ 42,055	$ 7,023
Restaurant	$ 986	$ 892	$ 94	$ 3,720	$ 3,429	$ 291
Golf Operations	$ 22,457	$ 28,429	$ (5,972)	$ 89,301	$ 106,707	$ (17,406)
Merchandise Sales	$ 5,084	$ 1,854	$ 3,231	$ 25,197	$ 24,103	$ 1,094
Golf Course Maintenance	$ 82,535	$ 79,173	$ 3,362	$ 288,717	$ 304,191	$ (15,474)
Administrative	$ 11,516	$ 10,646	$ 870	$ 45,042	$ 44,773	$ 270
Reserves	$ 2,948	$ 3,129	$ (181)	$ 10,499	$ 9,929	$ 570
Total Expenditures	$ 137,480	$ 133,293	$ 4,188	$ 511,554	$ 535,187	$ (23,633)
Operating Income/(Loss)	$ 23,251	$ 12,722	$ (10,529)	$ 64,277	$ 32,767	$ (31,510)

Viera East Cash Flow Analysis FY 2018

I. Cash Flows:

	Actuals				Projections								
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
Starting Funds													
Carry Forward	$ 65,313	$ 48,582	$ 70,402	$ 85,357	$ 98,080	$ 150,644	$ 232,265	$ 266,449	$ 268,549	$ 259,306	$ 225,557	$ 203,886	
Revenues													
Golf Course	**$ 115,468**	**$ 150,030**	**$ 156,441**	**$ 146,015**	**$ 201,732**	**$ 230,988**	**$ 183,227**	**$ 150,799**	**$ 139,520**	**$ 114,846**	**$ 127,007**	**$ 90,879**	**$ 1,806,952**
Course Operations	*$ 114,731*	*$ 148,232*	*$ 152,746*	*$ 143,594*	*$ 200,598*	*$ 229,688*	*$ 182,198*	*$ 149,954*	*$ 138,739*	*$ 114,205*	*$ 126,297*	*$ 90,374*	*$ 1,791,356*
Restaurant	*$ 737*	*$ 1,798*	*$ 3,695*	*$ 2,421*	*$ 1,134*	*$ 1,300*	*$ 1,029*	*$ 845*	*$ 781*	*$ 641*	*$ 710*	*$ 505*	*$ 15,596*
Total All Cash	***$ 180,781***	***$ 198,612***	***$ 226,843***	***$ 231,372***	***$ 299,812***	***$ 381,631***	***$ 415,493***	***$ 417,248***	***$ 408,068***	***$ 374,152***	***$ 352,564***	***$ 294,764***	***$ 1,806,952***
Expenses													
Golf Course	**$ 132,198**	**$ 128,210**	**$ 141,486**	**$ 133,293**	**$ 149,168**	**$ 149,366**	**$ 149,043**	**$ 148,700**	**$ 148,762**	**$ 148,596**	**$ 148,678**	**$ 147,634**	**$ 1,725,134**
Course Operations	*$ 131,305*	*$ 127,346*	*$ 140,706*	*$ 132,400*	*$ 147,819*	*$ 147,819*	*$ 147,819*	*$ 147,694*	*$ 147,833*	*$ 147,833*	*$ 147,833*	*$ 147,033*	*$ 1,713,440*
Restaurant	*$ 893*	*$ 864*	*$ 780*	*$ 892*	*$ 1,349*	*$ 1,547*	*$ 1,225*	*$ 1,006*	*$ 929*	*$ 763*	*$ 845*	*$ 601*	*$ 11,694*
Cash Less Expenses	***$ 48,582***	***$ 70,402***	***$ 85,357***	***$ 98,080***	***$ 150,644***	***$ 232,265***	***$ 266,449***	***$ 268,549***	***$ 259,306***	***$ 225,557***	***$ 203,886***	***$ 147,130***	

Projected Revenues FY 2018	**$ 1,806,952**
Projected Expenses FY 2018	**$ 1,725,134**
Projected Surplus(Deficit) FY 2018	**$ 81,817**

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

PY - PREVIOUS YEAR

Rounds of Golf	Monthly		Year to Date		PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
Paid Rounds								
Rounds of Golf- Associate Member	372	10%	1,453	9%	366	1,346	6	107
Rounds of Golf- CDD Resident	785	20%	3,130	19%	959	3,340	-174	-210
Rounds of Golf - Public	1,220	31%	5,501	34%	899	3,743	321	1,758
Rounds of Golf - Golf Now / EZ Links	280	7%	1,535	9%	687	2,680	-407	-1,145
Rounds of Golf- Tournaments	25	1%	420	3%	229	730	-204	-310
Rounds of Golf- Misc	-	0%	-	0%	157	458	-157	-458
Rain Check Issued	-57	-1%	- 236	-1%	-79	-315	22	79
Total Paid Rounds	**2,625**		**11,803**		**3,218**	**11,982**	**-593**	**-179**
Member Rounds								
Rounds of Golf - Members	671	17%	2,419	15%	948	3,324	-277	-905
Total Member Rounds	**671**		**2,419**		**948**	**3,324**	**-277**	**-905**
Comp Rounds								
Rounds of Golf- Staff/Comp	101	3%	493	3%	170	576	-69	-83
Rounds of Golf- GolfNow EZ Links - Trade	287	7%	1,057	6%	300	1,254	-13	-197
Rounds of Golf- Other Comp	215	6%	520	3%	199	627	16	-107
Total Comp Rounds	**603**		**2,070**		**669**	**2,457**	**-66**	**-387**
TOTAL ROUNDS OF GOLF	**3,899**	**100%**	**16,292**	**100%**	**4,835**	**17,763**	**-936**	**-1,471**

Revenues	Monthly		Year to Date		PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
Greens Fee Revenue								
Rounds of Golf- Associate Member	$15,854	16%	$53,515	13%	$14,167	$46,551	$1,687	$6,964
Rounds of Golf- CDD Resident	$27,797	28%	$95,466	24%	$32,884	$100,114	($5,087)	($4,648)
Rounds of Golf - Public	$45,632	45%	$183,531	46%	$34,920	$132,300	$10,712	$51,231
Rounds of Golf - Golf Now / EZ Links	$12,159	12%	$57,368	14%	$26,683	$96,992	($14,524)	($39,624)
Rounds of Golf- Tournaments	$964	1%	$14,933	4%	$9,741	$24,487	($8,777)	($9,554)
Rounds of Golf- Misc	$0	0%	$0	0%	$5,353	$15,123	($5,353)	($15,123)
Rain Check Issued	($1,616)	-2%	($5,980)	-1%	($2,067)	($5,215)	$451	($765)
TOTAL GREENS FEE REVENUE	**$100,790**	**100%**	**$398,833**	**100%**	**$121,681**	**$410,352**	**($20,891)**	**($11,519)**

Average $ per Round of Golf	Monthly	Year to Date	PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
Average $ per round of Golf						
Rounds of Golf- Associate Member	$42.62	$36.83	$38.71	$34.58	$3.91	$2.25
Rounds of Golf- CDD Resident	$35.41	$30.50	$34.29	$29.97	$1.12	$0.53
Rounds of Golf - Public	$37.40	$33.36	$38.84	$35.35	($1.44)	($1.98)
Rounds of Golf - Golf Now / EZ Links	$43.43	$37.37	$38.84	$36.19	$4.59	$1.18
Rounds of Golf- Tournaments	$38.56	$35.55	$42.54	$33.54	($3.98)	$2.01
Rounds of Golf- Misc	$0.00	$0.00	$34.10	$33.02	($34.10)	($33.02)
Rain Check Issued	$28.35	$25.34	$26.16	$16.56	$2.19	$8.78
TOTAL - Average $ per round of Golf	**$38.40**	**$33.79**	**$37.81**	**$34.25**	**$0.58**	**($0.46)**

	Monthly	Year to Date	PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
Membership Revenue	**$17,424**	**$69,254**	**$17,700**	**$75,521**	**($276)**	**($6,267)**
Average $ per round of Golf	$25.97	$28.63	$18.67	$22.72	$7.30	$5.91