

Unaudited Financial Reporting

February 28, 2018



TABLE OF CONTENTS

1 Balance Shee	1
-4 General Fund Income Statemen	2-4_
5 Capital Reserve Income Statemen	5_
6 Capital Reserve Check Registe	6_
7 Debt Service Income Statemen	7_
1 Golf Course Income Statemen	8-11_
3 Month by Month- General Fund	12-13_
6Month by Month- Golf Course	14-16_
7 Month by Month- Proshop	17_
8 Long Term Debt Repor	18_
9 FY2018 Tax Receipt Schedule	19

Viera East Community Development District Combined Balance Sheet February 28, 2018

Governmental Fund Types

General Control Reserve Debt Service Coll Course/Rescretation emply Operating Account \$664,919 \$8,669		60	vernmentai runa Type	5		
Actest Image: Margine Constraint (%) State (%					-	Totals
Operating Account \$\$669,919 \$\$8,699 \$\$01,138 \$\$1,273 \$\$1,273 Ascessment Receivable		General	Capital Reserve	Debt Service	Golf Course/Recreation	(memorandum only)
Accounts Receivable	Assets					
Assessment Recrivable SP371 SP32 Due From General Pund SP38,593 SP4,3759 SP32,325 Due From Capital Reserve SS SS6,676 SS6,076 Due From Oncher SS SS6,676 SS6,076 SS6,076 Due from Oncher SS SS6,676 SS6,076 SS6,076 Due from Oncher SS	Operating Account	\$664,919	\$8,669		\$800,138	\$1,473,726
Hart Receivable	Accounts Receivable				\$1,213	\$1,213
Due From Golf Course \$102,938 \$38,563 \$43,758 \$502,33 Due From Capital Reserve						\$0
Due From General Fund	Rent Receivable		****		\$971	\$971
Due Form Capital Reserve Sc.00 Sc.00 Due from Other Sc.00 Due from Other Sc.00 Sc.00 Due from Other St.00 St.00 St.00 St.00 St.00 St.00 St.00 St.00 St.00	Due From Golf Course	\$102,938				\$102,938
Due from Dehr	Due From General Fund			\$38,583	\$43,758	\$82,341
Due from Other	Due From Capital Reserve				\$6,000	\$6,000
hverstoperts Stage Board Stage Board Stage Board Stage Board Stage Board Stage Board St		\$5				\$5
Investments Star Board \$173.900 \$173.900 Benefit Assessment-Series 2012 \$281.404 \$281.40 Bond Servies 2016 \$2363.089 \$228.404 \$281.40 Bond Servies 2016 \$2,363.089 \$22,643.089 \$22,643.089 Prepaid Expenses-Debt \$1,259.41.6 \$1,259.41.6 \$1,259.41.6 Prepaid Expenses-Operations \$7,496 \$1,263.01 \$155.90.6 Cital Asset \$775.35 \$182.569 \$2,401,672 \$2,610.977 \$5,970.47 Liabilities \$2,210 \$32.220 \$2,220 Accrued Expenses \$2,604 \$2,2104 \$4,77.90 Deferred Revenue- Special Assessments O&M \$2,100.493 \$110.694 \$110.694 Deferred Revenue- Special Assessments O&M \$2,74.34 \$274.345 \$274.345 \$126,667 \$126,667 <td< td=""><td></td><td></td><td></td><td></td><td>\$1,717</td><td>\$1,717</td></td<>					\$1,717	\$1,717
State Board					\$86,876	\$86,876
Berefit Assessment- Series 2012 \$1,072 \$1,072 Rearry - Series 2012 \$221,404 \$221,404 \$221,404 Bond Service 2016 \$2,263,089 \$2,263,089 Improvements (Net of Depreciation) \$1,259,416 \$1,259,416 Prepaid Expenses- Debt \$1,0,672 \$2,610,877 \$5,970,67 Total Assets \$775,358 \$182,569 \$2,401,672 \$2,200,877 \$5,970,67 Labilities \$10,0694 \$110,694 \$110,694 Deferred Revenue- Secial Assessments 0&M \$13,141 \$13,141 Deferred Revenue- Secial Assessments Debt \$10,667 \$12,6667 Deposit-Divots Crill \$10,713 \$13,7141 \$13,141 Deposit-Divots Crill \$13,141 \$13,143 \$13,143 Deposit-Divots Crill						
Reserve - Series 2012 S236,309 S236,309 S236,309 Improvements (Net of Depreciation) S1,259,416 \$1,250,416			\$173,900	**** #**		\$173,900
Bond Service 2006					\$1,072	\$1,072
Improvements (Net of Depreciation) \$1,259,416 \$1,250,416 \$1,2		••••			\$281,404	\$281,404
Prepaid Expenses Operations \$7,496 \$128,311 \$135,807 Prepaid Expenses Operations \$77,958 \$182,569 \$2,401,672 \$2,610,877 \$5,597,047 Liablifties \$32,220 \$32,222 Accounts Payable \$12,604 \$47,976 \$110,6694 Deferred Revenue- Special Assessments O&M \$11,141 \$113,141 Deferred Revenue- Special Assessments Debt \$13,141 \$113,141 Deferred Revenue- Special Assessments Debt \$127,4346 \$274,346 Deposito-Divots Grill \$13,141 \$113,141 \$113,141 Deposito-Divots Grill \$274,346 \$274,346 \$274,346 Deposito-Divots Grill \$13,141 \$113,141 \$113,141 Deposito-Divots Grill \$274,346 \$274,346 \$274,946 Carcued Payable \$8,000 \$8,000 \$4,029,94 \$176,666 \$15,668 \$12,04				\$2,363,089		\$2,363,089
Prepaid Expenses Operations \$7,496 \$128,311 \$135,80 Total Assets \$775,358 \$182,569 \$2,401,672 \$2,610,877 \$5,970,47 Liabilities S32,220 \$32,200 \$32,200 \$32,200 \$32,200 \$32,600 \$32,600 \$32,600			****		\$1,259,416	\$1,259,416
Total Assets \$775,358 \$182,569 \$2,401,672 \$2,610,877 \$5,970,47 Liabilities Accounts Payable \$32,220 \$32,220 Accunts Payable \$2,104 \$4,70 Deferred Revenue- Season Advance \$110,694 \$110,694 Deferred Revenue- Special Assessments O&M \$2,144 \$13,141 \$13,141 Deferred Revenue- Special Assessments O&M \$274,346 \$274,34 Deferred Revenue- Special Assessments Debt \$28,000 \$8,00 Due to General Fund \$8,000 \$8,00 Accrued Interest Payable \$8,7143 \$877,143 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$0</td>						\$0
Libbilities \$32,220 \$32,220 Accounts Payable \$2,604 \$2,104 \$4,70 Deferred Revenue- Special Assessments O&M \$110,694 \$110,694 \$110,694 Deferred Revenue- Special Assessments Debt \$13,141 \$13,141 \$13,141 Deferred Revenue- Special Assessments Debt \$274,346 \$274,346 \$274,346 Deto Concental Fund \$274,346 \$274,346 \$274,346 \$274,346 Accrued Principal Payable \$80,000 \$80,00 \$80,00 Due to General Fund \$87,143 \$87,143 \$87,143 Accrued Principal Payable \$15,585 \$15,586 Sales Tax Payable \$15,585 \$15,585 Start Payable \$15,566 \$22,60 Due to Goff Course \$43,758 \$6,000 \$49,758 Due to Capital Reserve \$49,073 \$22,62,010	Prepaid Expenses- Operations	\$7,496		****	\$128,311	\$135,807
Accounts Payable \$\$2,220 \$\$2,222 Accrued Expenses \$\$2,604 \$\$2,104 \$\$4,70 Deferred Revenue- Secal Assessments 0&M \$\$110,694 \$\$110,694 Deferred Revenue- Special Assessments 0&M \$\$110,694 \$\$10,694 Deferred Revenue- Special Assessments Debt \$\$274,346 \$\$274,346 Deposito Grill \$\$5 \$\$102,938 \$\$102,949 Due to General Fund \$\$5 \$\$102,938 \$\$102,949 Accrued Principal Payable \$\$126,667 \$\$126,666 Golf Cart Lease Payable \$\$126,667 \$\$102,948 Sales Tax Payable \$\$126,667 \$\$126,666 Golf Cart Lease Payable \$\$126,667 \$\$126,968 Event Deposits \$\$15,688 \$\$15,398 Due to Golf Caurse \$\$43,758 \$6,000 \$\$40,800,000 \$\$40,800,000 Bond Discount	Total Assets	\$775,358	\$182,569	\$2,401,672	\$2,610,877	\$5,970,476
Accounts Payable \$\$2,220 \$\$2,222 Accrued Expenses \$\$2,604 \$\$2,104 \$\$4,70 Deferred Revenue- Secal Assessments 0&M \$\$110,694 \$\$110,694 Deferred Revenue- Special Assessments 0&M \$\$110,694 \$\$10,694 Deferred Revenue- Special Assessments Debt \$\$274,346 \$\$274,346 Deposito Grill \$\$5 \$\$102,938 \$\$102,949 Due to General Fund \$\$5 \$\$102,938 \$\$102,949 Accrued Principal Payable \$\$126,667 \$\$126,666 Golf Cart Lease Payable \$\$126,667 \$\$102,948 Sales Tax Payable \$\$126,667 \$\$126,666 Golf Cart Lease Payable \$\$126,667 \$\$126,968 Event Deposits \$\$15,688 \$\$15,398 Due to Golf Caurse \$\$43,758 \$6,000 \$\$40,800,000 \$\$40,800,000 Bond Discount	Liphilities					
Accrued Expenses \$2,604 \$2,104 \$4,70 Deferred Revenue- Special Assessments 0&M \$110,694 \$110,694 Deferred Revenue- Special Assessments 0&M \$13,141 \$13,141 Deferred Revenue- Special Assessments 0&M \$274,346 \$274,346 Deposit-Divots Grill \$8,000 \$8,000 Due to General Fund \$80,7143 \$807,143 Accrued Interest Payable \$12,6667 \$126,666 Golf Cart Lease Payable \$15,305 \$15,305 Sales Tax Payable \$15,305 \$15,305 Due to Golf Course \$43,758 \$6,000 \$15,668 \$22,601 Due to Golf Course \$43,758 \$6,000					#33 330	* 22.220
Deferred Revenue- Season Advance \$110,694 \$110,694 Deferred Revenue- Special Assessments O&M \$13,141 \$13,141 Deposit- Divots Grill \$274,346 \$274,346 Deposit- Divots Grill \$8,000 \$8,000 Due to General Fund \$80,102,938 \$102,938 Accrued Interest Payable \$87,143 \$87,143 Accrued Principal Payable \$126,667 \$126,2667 Golf Cart Lease Payable \$15,385 \$15,385 Sales Tax Payable \$15,668 \$102,998 Due to Golf Course \$43,758 \$6,000 \$49,715 Due to Debt Service \$38,583 \$49,705 Due to Capital Reserve	-					
Deferred Revenue- Special Assessments 0&M \$13,141 \$13,141 Deferred Revenue- Special Assessments Debt \$274,346 \$274,346 Deposit-Divots Grill \$274,346 \$274,346 Deto General Fund \$80,000 \$8,000 Accrued Interest Payable \$87,143 \$87,143 Accrued Principal Payable \$87,143 \$87,143 Accrued Principal Payable \$15,385 \$151,2385 Stales Tax Payable \$15,385 \$151,2385 Stales Tax Payable \$15,385 \$151,2385 Stales Tax Payable \$49,755 Due to Golf Course \$43,758 \$6,000 \$49,755 Due to Capital Reserve \$38,583 \$22,60 Bonds Payable \$6,936 \$40,000,00 \$4,080,000 Bonds Payable		\$2,604		****		
Deferred Revenue-Special Assessments Debt S274,346 \$276,376 \$102,938 \$116,568 \$22,60 \$26,607 \$276,618 \$276,628 \$22,608 \$26,608 \$24,068,000 \$40,900,008 \$40,900,008 \$40,900,008	Deferred Revenue- Season Advance				\$110,694	\$110,694
Deposit-Divots Grill \$8,000 \$8,000 Due to General Fund \$5 \$102,938 \$102,938 Accrued Interest Payable \$87,143 \$87,143 Accrued Interest Payable \$126,667 \$126,667 Golf Cart Lease Payable \$126,667 \$126,667 Sales Tax Payable \$126,667 \$126,667 Sales Tax Payable \$15,668 \$15,385 \$15,385 Due to Golf Course \$43,758 \$6,000 \$49,75 Due to Debt Service \$38,583 \$38,580 Due to Capital Reserve \$38,580 Carcued Payroll Payable \$6,936 \$38,580 Due to Capital Reserve \$22,600 \$40,000 \$4,080,000 \$4,080,000 \$4,080,000 \$4,080,000 \$4,080,000 \$4,080,000 \$4,080,000 \$4,080,000 \$4,080,000 \$4,080,000 \$4,080,000 \$4,080,000 \$22,51,010,503 <td>Deferred Revenue- Special Assessments O&M</td> <td></td> <td></td> <td></td> <td>\$13,141</td> <td>\$13,141</td>	Deferred Revenue- Special Assessments O&M				\$13,141	\$13,141
Due to General Fund \$5 \$102,938 \$102,938 Accrued Interest Payable \$87,143 \$87,143 Accrued Principal Payable \$126,667 \$126,667 Golf Cart Lease Payable \$126,667 \$126,667 Golf Cart Lease Payable \$15,385 \$15,385 Event Deposits \$15,385 \$15,385 Due to Golf Course \$43,758 \$6,000 \$49,75 Due to Golf Course \$38,583 \$49,75 Due to Capital Reserve \$49,75 Due to Capital Reserve \$49,75 Bonds Payable \$6,936 \$38,583 Bonds Payable - Series 2012 \$126,668 \$22,602 Bond Discount \$\$24,000.00 \$4,080,000 Bond Discount \$\$22,51,34 \$\$22,61,35 Fund Equity	Deferred Revenue- Special Assessments Debt				\$274,346	\$274,346
Accrued Interest Payable \$87,143 \$87,143 Accrued Principal Payable \$126,667 \$126,667 Golf Cart Lease Payable \$15,385 \$15,385 Sales Tax Payable \$16,667 \$126,667 Sales Tax Payable \$15,385 \$15,385 Sevent Deposits \$43,758 \$6,000 \$49,75 Due to Golf Course \$43,758 \$6,000 \$38,583 \$38,583 Due to Capital Reserve \$38,583 \$38,583 Due to Capital Reserve \$38,583 \$22,600 Bonds Payable - Series 2012	Deposit-Divots Grill				\$8,000	\$8,000
Accrued Principal Payable \$126,667 \$126,667 Golf Cart Lease Payable \$15,385 \$125,385 Sales Tax Payable \$15,385 \$15,385 Event Deposits (\$1,169) (\$1,169) Due to Golf Course \$43,758 \$6,000 \$49,750 Due to Debt Service \$38,583 \$49,750 Due to Capital Reserve	Due to General Fund			\$5	\$102,938	\$102,943
Golf Cart Lease Payable \$15,385 \$15,385 Sales Tax Payable \$15,385 \$15,385 Event Deposits (\$1,169) (\$1,169) Due to Golf Course \$43,758 \$6,000 \$43,758 Due to Golf Course \$43,758 \$6,000 \$43,758 Due to Capital Reserve \$38,583 \$38,583 Due to Capital Reserve \$38,568 \$22,600 Bonds Payable \$6,936 \$15,668 \$22,600 Bonds Payable \$6,936	Accrued Interest Payable	****			\$87,143	\$87,143
Golf Cart Lease Payable \$15,385 \$15,385 Sales Tax Payable \$15,385 \$15,385 Event Deposits (\$1,169) (\$1,169) Due to Golf Course \$43,758 \$6,000 \$43,758 Due to Golf Course \$43,758 \$6,000 \$43,758 Due to Capital Reserve \$38,583 \$38,583 Due to Capital Reserve \$38,568 \$22,600 Bonds Payable \$6,936 \$15,668 \$22,600 Bonds Payable \$6,936	Accrued Principal Pavable				\$126.667	\$126.667
Sales Tax Payable \$15,385 \$15,385 Event Deposits (\$1,169) (\$1,169) Due to Golf Course \$43,758 \$6,000 \$49,75 Due to Golf Course \$38,583 \$49,75 Due to Capital Reserve \$38,583 \$38,583 Accrued Payroll Payable \$6,936 \$\$15,668 \$22,60 Bonds Payable - Series 2012 \$\$4,080,000 \$4,080,000 Bonds Payable - Series 2012 \$\$4,080,000 \$4,080,000 Bonds Payable - Series 2012 \$\$4,080,000 \$4,080,000 Bond Discount (\$20,623) \$\$22,51,32 Deferred Loss (\$2,010,503) \$\$2,210,52 Fund Balances \$\$176,00 Assigned - First Quarter \$\$176,000 \$\$7,490 Massigned Prepaid Expenses \$7,496			****			\$0
Event Deposits (\$1,169) (\$1,169) Due to Golf Course \$43,758 \$6,000 \$49,75 Due to Debt Service \$38,583 \$49,75 Due to Capital Reserve \$49,75 Accrued Payroll Payable \$6,936 \$\$38,583 Bonds Payable - Series 2012 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$22,603 \$\$22,503 \$\$22,513 \$\$22,513 \$\$22,513 \$\$22,513 \$\$22,513 \$\$2,513 \$\$2,513 \$\$2,513 \$\$2,513 \$					\$15.385	\$15,385
Due to Golf Course \$43,758 \$6,000 \$49,75 Due to Debt Service \$38,583 \$38,583 \$38,583 Due to Capital Reserve \$38,583 \$38,583 Due to Capital Reserve \$38,583 \$38,583 Due to Capital Reserve \$\$38,583 \$\$38,583 Due to Capital Reserve \$	Event Deposits					(\$1,169)
Due to Debt Service \$38,583 \$38,583 Due to Capital Reserve \$38,583 Due to Capital Reserve \$38,583 Accrued Payroll Payable \$6,936 \$\$15,668 \$\$22,60 Bonds Payable - Series 2012 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 Bond Discount \$\$4,080,000 \$\$\$4,080,000 \$\$\$4,020,623 \$\$\$\$126,623 \$	Due to Golf Course	\$43.758	\$6.000			
Due to Capital Reserve \$\$ Accrued Payroll Payable \$6,936 \$\$15,668 \$\$22,60 Bonds Payable - Series 2012 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 Bond Discount \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$4,080,000 \$\$\$4,080,000 \$\$\$4,080,000 \$\$\$4,080,000 \$\$\$\$\$\$\$4,080,000 \$	Due to Debt Service	\$38,583				. ,
Accrued Payroll Payable \$6,936 + \$15,668 \$22,60 Bonds Payable - Series 2012 \$4,080,000 \$4,080,000 Bond Discount \$4,080,000 \$4,080,000 Bond Discount \$4,080,000 \$4,080,000 Bond Discount \$(\$22,623) \$(\$22,623) Deferred Loss \$(\$22,513) \$(\$22,513) Fund Equity \$(\$2,010,503) \$(\$2,010,503) Net Assets \$(\$2,010,503) \$(\$2,010,503) Fund Balances \$(\$2,010,503) \$(\$2,010,503) Assigned - First Quarter \$176,000 \$\$7,490 Assigned - Prepaid Expenses \$7,496 \$\$7,490 Unassigned \$499,981 \$176,569 \$\$676,555 Restricted for Debt Service \$2,401,666 \$2,401,666	Due to Capital Reserve					\$0
Bonds Payable - Series 2012 \$4,080,000 \$4,080,000 Bond Discount (\$20,623) (\$20,623) Deferred Loss (\$225,134) (\$225,133) Fund Equity (\$2,010,503) (\$2,010,503) Net Assets \$176,000 Fund Balances \$176,000 Assigned - First Quarter \$176,000 \$176,000 Assigned - Prepaid Expenses \$7,496 \$7,490 Unassigned \$499,981 \$176,569 \$676,555 Restricted for Debt Service \$2,401,666 \$2,401,666		\$6.936	****		\$15,668	
Bond Discount (\$20,623) (\$20,62 Deferred Loss (\$225,134) (\$225,134) Fund Equity (\$2,010,503) (\$2,010,503) Net Assets (\$2,010,503) (\$2,010,503) Assigned - First Quarter \$176,000 \$176,000 Assigned - Prepaid Expenses \$7,496 \$176,000 Unassigned \$176,020 \$176,020 Assigned - Prepaid Expenses \$7,496 \$176,020 Unassigned \$176,569 \$67,655 Restricted for Debt Service \$2,401,666 \$2,401,666						
Deferred Loss (\$205025) (\$20	Bond Discount					
Fund Equity (\$22,010,503) (\$22,010,503) Net Assets (\$2,010,503) (\$2,010,503) Fund Balances Assigned - First Quarter \$176,000 \$176,000 Assigned - Prepaid Expenses \$7,496 \$7,499 Unassigned \$499,981 \$176,569 \$676,555 Restricted for Debt Service \$2,401,666 \$2,401,666	Deferred Loss					
Net Assets (\$2,010,503) (\$2,010,503) Fund Balances Assigned - First Quarter \$176,000 \$176,000 Assigned - Prepaid Expenses \$7,496 \$7,490 Unassigned \$499,981 \$176,569 \$676,55 Restricted for Debt Service \$2,401,666 \$2,401,666					(*****,***)	(#220,104)
Fund Balances Assigned - First Quarter \$176,000 \$176,000 Assigned - Prepaid Expenses \$7,496 \$7,490 Unassigned \$499,981 \$176,569 \$676,55 Restricted for Debt Service \$2,401,666 \$2,401,666 \$2,401,666						
Assigned - First Quarter \$176,000 \$176,000 Assigned - Prepaid Expenses \$7,496 \$7,490 Unassigned \$499,981 \$176,569 \$676,55 Restricted for Debt Service \$2,401,666 \$2,401,666					(\$2,010,503)	(\$2,010,503)
Assigned - Prepaid Expenses \$7,496 \$7,49 Unassigned \$499,981 \$176,569 \$676,55 Restricted for Debt Service \$2,401,666 \$2,401,666		£176 000				
Unassigned \$499,981 \$176,569 \$676,55 Restricted for Debt Service \$2,401,666 \$2,401,666 \$2,401,666	÷ .					\$176,000
Restricted for Debt Service \$2,401,666 \$2,401,666						
Total Liabilities, Fund Equity, Other \$775,358 \$182,569 \$2,401,672 \$2,610,877 \$5,970,470				<i>₹</i> 2,401,000		\$2,401,666
	Total Liabilities, Fund Equity, Other	\$775,358	\$182,569	\$2,401,672	\$2,610,877	\$5,970,476

General Fund Statement of Revenues & Expenditures For Period Ending February 28, 2018

	Adopted Budget	Prorated Budget 2/28/18	Actual 2/28/18	Variance
Revenues				
Maintenance Assessments	\$808,157	\$736,701	\$736,701	\$0
Golf Course Administrative Services	\$56,280	\$23,450	\$23,450	\$0
Interest Income	\$100	\$42	\$13	(\$29)
Total Revenues	\$864,536	\$760,192	\$760,164	(\$29)
Administrative Expenditures				
Supervisors Fees	\$30,195	\$12,581	\$10,997	\$1,584
Engineering Fees	\$5,000	\$2,083	\$1,125	\$958
Attorney's Fees	\$5,000	\$2,083	\$0	\$2,083
Dissemination	\$1,000	\$417	\$417	\$0
Trustee Fees	\$5,600	\$2,333	\$2,333	(\$0)
Annual Audit	\$6,500	\$2,708	\$2,754	(\$46)
Collection Agent	\$2,500	\$1,042	\$1,042	(\$0)
Management Fees	\$97,515	\$40,631	\$40,631	\$0
Postage	\$2,500	\$1,042	\$439	\$602
Printing & Binding	\$4,500	\$1,875	\$245	\$1,630
Insurance- Liability	\$7,293	\$3,039	\$2,823	\$216
Legal Advertising	\$2,500	\$1,042	\$0	\$1,042
Other Current Charges	\$1,500	\$625	\$371	\$254
Office Supplies	\$3,000	\$1,250	\$936	\$314
Dues & Licenses	\$175	\$73	\$73	(\$0)
Information Technology	\$3,400	\$1,417	\$1,417	\$0
Total Administrative	\$178,178	\$74,241	\$65,603	\$8,638

General Fund Statement of Revenues & Expenditures For Period Ending February 28, 2018

	Adopted Budget	Prorated Budget 2/28/18	Actual 2/28/18	Variance
Operating Expenditures				
Salaries	\$131,660	\$54,858	\$54,361	\$498
Administrative Fee	\$1,199	\$500	\$589	(\$90)
FICA Expense	\$10,072	\$4,197	\$4,061	\$136
Employee Insurance	\$7,667	\$3,195	\$3,165	\$29
Workers Compensation	\$2,58 1	\$1,075	\$1,132	(\$57)
Unemployment	\$853	\$355	\$657	(\$301)
Other Contractual	\$6,500	\$2,708	\$2,698	\$11
Training	\$500	\$208	\$0	\$208
Uniforms	\$500	\$208	\$0	\$208
Total Operating	\$161,532	\$67,305	\$66,663	\$642
Maintenance Expenditures				
Canal Maintenance	\$11,000	\$4,583	\$4,764	(\$180)
Lake Bank Restoration	\$60,000	\$25,000	\$0	\$25,000
Environmental Services	\$27,000	\$11,250	\$3,791	\$7,459
Water Management System	\$99,000	\$41,250	\$31,770	\$9,480
Control Burns	\$15,000	\$6,250	\$0	\$6,250
Contingencies	\$9,000	\$3,750	\$970	\$2,780
Fire Line Maintenance	\$5,000	\$2,083	\$0	\$2,083
Basin Repair	\$4,000	\$1,667	\$0	\$1,667
Total Maintenance	\$230,000	\$95,833	\$41,294	\$54,540

General Fund Statement of Revenues & Expenditures For Period Ending February 28, 2018

	Adopted Budget	Prorated Budget 2/28/18	Actual 2/28/18	Variance
Grounds Maintenance Expenditures				
Salaries	\$145,559	\$60,650	\$60,520	\$129
Administrative Fees	\$3,289	\$1,370	\$1,391	(\$21)
FICA	\$11,135	\$4,640	\$4,388	\$251
Health Insurance	\$24,205	\$10,085	\$11,774	(\$1,688)
Workers Compensation	\$2,853	\$1,189	\$1,258	(\$69)
Unemployment	\$2,132	\$888	\$1,371	(\$483)
Telephone	\$2,000	\$833	\$2,330	(\$1,496)
Utilities	\$7,700	\$3,208	\$2,100	\$1,108
Property Appraiser	\$1,990	\$829	\$1,986	(\$1,157)
Insurance	\$1,359	\$566	\$488	\$79
Repairs	\$14,000	\$5,833	\$3,963	\$1,871
Fuel	\$16,500	\$6,875	\$748	\$6,127
Park Maintenance	\$3,000	\$1,250	\$1,364	(\$114)
Sidewalk Maintenance	\$5,000	\$2,083	\$5,245	(\$3,162)
Chemicals	\$5,000	\$2,083	\$1,009	\$1,074
Contingencies	\$6,000	\$2,500	\$1,122	\$1,378
Refuse	\$9,000	\$3,750	\$2,676	\$1,074
Office Supplies	\$1,000	\$417	\$15	\$402
Uniforms	\$3,000	\$1,250	\$1,048	\$202
Rain Bird Pump System	\$18,500	\$7,708	\$4,554	\$3,155
Maintenance Reserve - Transfer Out	\$11,604	\$4,835	\$4,835	\$0
Total Grounds Maintenance	\$294,826	\$122,844	\$114,185	\$8,659
Total Expenditures	\$864,536	\$360,223	\$287,745	\$72,479
Excess Revenue/(Expenditures)	\$0		\$472,419	
Beginning Fund Balance	\$0		\$211,058	
Ending Fund Balance	\$0		\$683,477	

Capital Reserve Fund Statement of Revenues & Expenditures For Period Ending February 28, 2018

	Adopted Budget	Prorated Budget 2/28/18	Actual 2/28/18	Variance
Revenues				
Interest Income	\$250	\$104	\$1,164	\$1,060
Reserve Funding - Transfer In (General)	\$11,604	\$4,835	\$4,835	\$0
Reserve Funding - Transfer In (Golf)	\$30,899	\$12,875	\$12,029	(\$845)
Total Revenues	\$42,753	\$17,814	\$18,029	\$215
Expenditures				
Capital Outlay	\$125,000	\$66,689	\$66,689	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$66,689	\$66,689	\$0
Excess Revenues/(Expenditures)	(\$82,247)		(\$48,660)	
Beginning Fund Balance	\$785,491		\$225,229	
Ending Fund Balance	\$703,244		\$176,569	

Capital Reserve Fund

Capital Outlay Check Register Detail

For Period Ending February 28, 2018

Check Date	eck Date Vendor Detail			
Capital Outlay				
FY2018				
10/20/17 Regio	ons Bank	Wire Transfer Fee	\$	15.00
12/4/17 Landi	rr	Sprinkler Heads Contract	\$	54,863.00
12/4/17 Regio	ons Bank	Wire Transfer Fee	\$	15.00
1/25/18 Don E	30, Inc	Form & Pour Cart Path	\$	5,796.00
2/22/18 Don E	3o, Inc	Form & Pour Cart Path	\$	6,000.00
Total			\$	66,689,00

Debt Service Fund Statement of Revenues & Expenditures For Period Ending February 28, 2018

[Adopted Budget	Prorated Budget 2/28/18	Actual 2/28/18	Variance
Revenues				
Special Assessments	\$2,423,170	\$2,208,916	\$2,208,916	\$0
Interest Income	\$100	\$42	\$604	\$562
Total Revenues	\$2,423,270	\$2,208,958	\$2,209,520	\$562
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)		\$1,917,852	
Beginning Fund Balance	\$466,966		\$483,815	
Ending Fund Balance	\$450,026		\$2,401,666	

	Adopted	Adopted Current Month			Year-to-Date			
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance	
						6		
Number of Rounds								
Paid Rounds	37,250	4,243	4,224	19	16,714	15,604	1.110	
Member Rounds	10,000	697	1,134	(437)	3,405	4.189	(784)	
Comp Rounds	6,000	678	680	(2)	2,861	2,513	348	
Total Memberships	60	2	-	2	43	60	(17)	
Revenue per Round								
Paid Rounds	\$35	\$38	\$35	\$3	\$34	\$38	(\$4)	
Revenues								
	A4 004 000	A	** ** ***			*****		
Greens Fees/Cart Fees	\$1,296,290	\$160,783	\$148,425	\$12,358	\$561,714	\$585,275	(\$23,561)	
Gift Cards - Sales	\$25,000	\$956	\$2,863	(\$1,907)	\$6,182	\$11,288	(\$5,106)	
Gift Cards - Usage	(\$25,000)	(\$2,093)	(\$2,863)	\$770	(\$9,592)	(\$11,288)	\$1,696	
Season Advance/Trail Fees	\$210,000	\$16,684	\$24,045	(\$7,361)	\$85,939	\$94,815	(\$8,876)	
Associate Memberships	\$42,000	\$3,950	\$4,809	(\$859)	\$19,434	\$18,963	\$471	
Driving Range	\$72,000	\$8,578	\$8,244	\$334	\$32,786	\$32,508	\$278	
Golf Lessons	\$2,100	\$175	\$240	(\$65)	\$875	\$948	(\$73)	
Merchandise Sales	\$115,000	\$12,684	\$13,168	(\$483)	\$49,793	\$51,923	(\$2,129)	
Restaurant	\$10,000	\$1,783	\$1,145	\$638	\$10,434	\$4,515	\$5,919	
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$9,386	\$9,382	\$4	
Miscellaneous Income	\$15,000	\$3,848	\$1,250	\$2,598	\$10,226	\$6,248	\$3,979	
Total Revenues	\$1,784,917	\$209,224	\$203,202	\$6,022	\$777,178	\$804,577	(\$27,399)	
Golf Course Expenditures								
Other Contractual Services	\$18,000	\$781	\$1,499	\$718	\$4.447	\$7,497	\$3.050	
Telephone/Internet	\$9,308	\$448	\$775	\$327	\$2,020	\$3,877	\$1,856	
Postage	\$450	\$250	\$37	(\$213)	\$949	\$187	(\$762)	
Printing & Binding	\$1,000	\$0	\$83	\$83	\$1,304	\$417	(\$887)	
Utilities	\$5,000	\$435	\$417	(\$18)	\$1,961	\$2,083	\$122	
Repairs & Maintenance	\$7.000	\$2,079	\$583	(\$1,496)	\$3,565	\$2,916	(\$649)	
Advertising	\$45.000	\$4,879	\$3,749	(\$1,130)	\$19,463	\$18,743	(\$721)	
Bank Charges	\$30,500	\$3,173	\$2,541	(\$632)	\$12,017	\$12,703	\$686	
Office Supplies	\$1,500	\$134	\$125	(\$032)	\$12,017	\$625	•	
Operating Supplies	\$9,500	\$421	\$791	\$371	\$1,559	\$3,957	(\$88) \$2,398	
Dues, Licenses & Subscriptions	\$2,000	\$446	\$167	(\$279)	\$1,559	\$833		
Drug Testing - All Departments	\$500	\$68	\$42	(\$26)	\$356	\$208	(\$882)	
Training, Education & Employee Relations	\$2,500	\$163	\$208	\$46	\$3,109	\$1,041	(\$148) (\$2,067)	
Contractual Security	\$5,000	\$120	\$417	\$297	\$1,591	\$2,083		
IT Services	\$3,000	\$120	\$417 \$250	\$297 \$250	\$1,591		\$492	
						\$1,250	\$566	
Total Golf Course Expenditures	\$140,258	\$13,396	\$11,683	(\$1,713)	\$55,452	\$58,417	\$2,966	

	Adopted		urrent Month				
	Budget	Actuals	Budget	Variance	Actuals	Year-to-Date Budget	Variance
Restaurant Expenditures							
Utilities	\$9,000	\$788	\$1,021	\$233	\$3,946	\$3,770	(\$176)
Pest Control	\$1,800	\$0	\$204	\$204	\$0	\$754	\$754
Equipment Lease	\$1,100	\$91	\$125	\$34	\$362	\$461	\$98
Total Restaurant Expenditures	\$11,900	\$879	\$1,349	\$471	\$4,308	\$4,985	\$677
Golf Operation Expenditures							
Salaries	\$222,204	\$17,893	\$18,516	\$624	\$80,502	\$92,581	\$12,079
Administrative Fee	\$12,858	\$1,416	\$1,071	(\$345)	\$6,472	\$5,357	(\$1,115)
FICA Expense	\$17,253	\$1,369	\$1,438	\$69	\$6,159	\$7,188	\$1.030
Health Insurance	\$461	\$46	\$38	(\$8)	\$190	\$192	\$3
Workers Compensation	\$4,420	\$373	\$368	(\$4)	\$1,677	\$1,842	\$165
Unemployment	\$9,322	\$993	\$777	(\$216)	\$3,362	\$3,884	\$522
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$208	\$208
Utilities	\$20,500	\$1,793	\$1,708	(\$84)	\$8,579	\$8,542	(\$37)
Repairs	\$250	\$0	\$21	\$21	\$0	\$104	\$104
Pest Control	\$1,800	\$0	\$150	\$150	\$0	\$750	\$750
Supplies	\$3,000	\$1,930	\$250	(\$1,680)	\$2,912	\$1,250	(\$1,662)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$625	\$625
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$833	\$833
Fuel	\$500	\$0	\$42	\$42	\$0	\$208	\$208
Cart Lease	\$42,636	\$3,786	\$3,553	(\$233)	\$19,584	\$17,765	(\$1,819)
Cart Maintenance	\$4,000	\$730	\$333	(\$396)	\$3,159	\$1,667	(\$1,493)
Driving Range	\$10,000	\$0	\$833	\$833	\$4,439	\$4,167	(\$272)
Total Golf Operation Expenditures	\$353,204	\$30,328	\$29,433	(\$895)	\$137,035	\$147,164	\$10,129
Merchandise Sales							
Cost of Goods Sold	\$77,000	\$8,399	\$6,417	(\$1,982)	\$32,502	\$32,083	(\$418)
Total Merchandise Sales	\$77,000	\$8,399	\$6,417	(\$1,982)	\$32,502	\$32,083	(\$418)

	Adopted	d Current Month			Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
						0,000	
Golf Course Maintenance							
Salaries	\$417,502	\$33,417	\$34,792	\$1,375	\$158,379	\$173,959	\$15,580
Administrative Fees	\$8,698	\$779	\$725	(\$54)	\$3,709	\$3,624	(\$85)
FICA Expense	\$32,727	\$2,462	\$2,727	\$266	\$11,790	\$13,636	\$1.846
Employee Insurance	\$58,955	\$3,544	\$4,913	\$1,369	\$14,168	\$24,565	\$10,397
Workers Compensation	\$8,384	\$692	\$699	\$7	\$3,286	\$3,493	\$208
Unemployment	\$6,617	\$1,410	\$551	(\$859)	\$3,816	\$2,757	(\$1,059)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$175	\$175
Consulting Fees	\$6,000	\$1,000	\$500	(\$500)	\$3,000	\$2.500	(\$500)
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$1,042	\$1,042
Utilities/Water	\$25,700	\$1,865	\$2,142	\$277	\$9,831	\$10,708	\$877
Repairs	\$42,000	\$2,490	\$3,500	\$1,010	\$15,632	\$17,500	\$1.868
Fuel & Oil	\$35,000	\$4,360	\$2,917	(\$1,443)	\$18,646	\$14,583	(\$4,062)
Pest Control	\$1,500	\$257	\$125	(\$132)	\$1,548	\$625	(\$923)
Irrigation/Drainage	\$34.000	\$1,199	\$2,833	\$1,634	\$6,022	\$14,167	\$8,145
Sand and Topsoil	\$17,500	\$1,901	\$1,458	(\$443)	\$7,812	\$7,292	(\$520)
Flower/Mulch	\$7,000	\$1,260	\$583	(\$677)	\$1,374	\$2,917	\$1,543
Fertilizer	\$120,000	\$10,415	\$10,000	(\$415)	\$51,052	\$50,000	(\$1,052)
Seed/Sod	\$14,000	\$1,579	\$1,167	(\$412)	\$8,922	\$5,833	(\$3,088)
Trash Removal	\$2,000	\$271	\$167	(\$104)	\$677	\$833	\$157
Contingency	\$6,000	\$2,901	\$500	(\$2,401)	\$8,177	\$2,500	(\$5,677)
First Aid	\$600	\$0	\$50	\$50	\$368	\$250	(\$118)
Office Supplies	\$500	\$526	\$42	(\$484)	\$526	\$208	(\$318)
Operating Supplies	\$18,000	\$2.131	\$1,500	(\$631)	\$5,992	\$7,500	\$1,508
Training	\$500	\$110	\$42	(\$68)	\$582	\$208	(\$374)
Janitorial Supplies	\$800	\$0	\$67	\$67	\$1,294	\$333	(\$961)
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$987	\$417	(\$571)
Uniforms	\$10,500	\$553	\$875	\$322	\$3,163	\$4,375	\$1,212
Equipment Rental	\$4,000	\$0	\$333	\$333	\$644	\$1,667	\$1,023
Equipment Lease	\$148,000	\$13,453	\$12,333	(\$1,120)	\$51,369	\$61,667	\$10,297
Small Tools	\$500	\$0	\$42	\$42	\$0	\$208	\$208
Total Golf Course Maintenance	\$1,030,903	\$88,574	\$85,909	(\$2,666)	\$392,765	\$429,543	\$36,778
				1	+,- 50	+	400,770

	Adopted	C	urrent Month				
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
Administrative Expenditures							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$625	\$625
Arbitrage	\$600	\$50	\$50	\$0	\$250	\$250	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$417	\$417	\$0
Trustee Fees	\$3,750	\$313	\$313	\$0	\$1,563	\$1,563	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$625	\$625	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$23,450	\$23,450	\$0
Insurance	\$71,000	\$5,307	\$5,917	\$610	\$25,739	\$29,583	\$3,845
Property Taxes	\$6,000	\$504	\$500	(\$4)	\$3,802	\$2,500	(\$1,302)
Total Administrative Expenditures	\$141,630	\$11,072	\$11,803	\$731	\$55,845	\$59,013	\$3,168
Renewal & Replacement	\$30,899	\$2.920	\$2.575	(\$345)	\$12.849	\$12.875	\$26
Operating Reserves	\$0,055	\$0	\$0	(#343) \$0	\$12,049 \$0	\$12,675 \$0	\$20 \$0
oporating report to	·	**	4 0	40	40	ψυ	40
Total Reserves	\$30,899	\$2,920	\$2,575	(\$345)	\$12,849	\$12,875	\$26
Total Revenues	\$1,784,917	\$209,224	\$203,202	\$6,022	\$777,178	\$804,577	(\$27,399)
Total Expenditures	\$1,785,795	\$155,569	\$149,168	-\$6,400	\$690,755	\$744,080	\$53,325
Operating Income (Loss)	(\$878)	\$53,656	\$54,034	(\$378)	\$86,422	\$60,497	\$25,926
Non Operating Revenues/(Expenditures)							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$232,648	\$232,648	\$0
Interest Income	\$1,000	\$48	\$83	(\$35)	\$268	\$417	(\$149)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$178,478)	(\$14,873)	(\$14,873)	(\$0)	(\$74,366)	(\$74,366)	(\$0)
Principal Expense	(\$380,000)	(\$31,667)	(\$31,667)	(\$0)	(\$158,333)	(\$158,333)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$878	\$38	\$73	(\$35)	\$217	\$366	(\$149)
Change in Net Assets	\$0	\$53,693	\$54,107	(\$414)	\$86,639	\$60,862	\$25,777
Beginning Net Assets	\$0				(\$2,097,142)		
Ending Net Assets	\$0	****			(\$2,010,503)		

Viera East General Fund	
Month to Month	

	October	November	December	January	February	March	April	May	lune	July	August	September	Total
Revenues							1.97.1	Print	June	July	August	September	TOTAL
Maintenance Assessments	\$261	\$171,080	\$508,811	\$43,681	\$12,868	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$736,701
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$23,450
Interest Income	\$0	\$0	\$0	\$11	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,430
Total Revenues	\$4,951	\$175,770	\$513,501	\$48,382	\$17,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$760,164
Administrative Expenditures													
Supervisors Fees	\$2,272	\$3,293	\$1,580	\$1,350	\$2,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10.997
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	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,333
Annual Audit	\$542	\$542	\$542	\$588	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,754
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,042
Management Fees	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,631
Postage	\$33	\$130	\$143	\$77	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439
Printing & Binding	\$61	\$68	\$62	\$54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245
Insurance- Liability	\$565	\$565	\$565	\$565	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,823
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	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$936
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73
Information Technology	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,417
Total Administrative	\$12,994	\$15,232	\$12,409	\$11,971	\$12,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,603
Operating Expenditures													
Salaries	\$11,475	\$10,397	\$11,213	\$10,056	\$11,219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,361
Administration Fee	\$121	\$117	\$121	\$109	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$589
FICA Expense	\$852	\$771	\$848	\$750	\$840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,061
Health Insurance	\$580	\$430	\$732	\$586	\$839	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,165
Workers Compensation	\$239	\$217	\$234	\$209	\$234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,132
Unemployment	\$0	\$0	\$0	\$586	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$657
Other Contractual	\$516	\$516	\$646	\$176	\$842	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,698
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	\$14,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,663

Viera East General Fund Month to Month

October	November	December	January	February	March	April	May	lune	July	August	September	Total
\$0	\$0	\$0	\$4 764	\$0	\$0	¢o	\$0	60	¢o	¢0.	¢0	** P < 4
												\$4,764
												\$0 \$3,791
												\$31,770
												\$0
	,						+ -				+ -	\$970
												\$0
\$U	φU	5 0	\$ 0	20	20	30	\$U	\$U	\$0	\$0	\$0	\$0
\$7,565	\$11,396	\$8,675	\$13,578	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,294
\$12,485	\$12.041	\$12.460	\$11.121	\$12.413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,520
												\$1,391
				• • •		+ -						\$4,388
								+ -				\$11,774
									• •		+ -	\$1,258
												\$1,371
								• =				\$2,330
												\$2,330
										• -		\$1,986
										-	• •	\$488
										• -	+ -	\$3,963
										• =	+ -	\$3,963
												\$1,364
							4.			+ -	+-	\$5,245
							+-	• -	4 -			\$1,009
							+ -					\$1,122
			+								+ -	\$2,676
	**					4 -	+ -				+-	\$15
						+-						\$1,048
												\$4,554
\$967	\$967	\$967	\$967	\$967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,835
\$19,419	\$23,004	\$22,889	\$21,510	\$27,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114,185
\$53,761	\$62,080	\$57,767	\$59,533	\$54,605	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$287,745
(\$48,810)	\$113,690	\$455,734	(\$11,151)	(\$37,045)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$472,419
	\$0 \$0 \$0 \$7,565 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$7,565 \$12,485 \$286 \$897 \$1,800 \$200 \$200 \$200 \$200 \$200 \$200 \$200 \$	\$0 \$0 \$0 \$3,631 \$7,565 \$7,765 \$0 \$0 \$0 \$0 \$1,395 \$266 \$276 \$897 \$865 \$1,800 \$1,395 \$260 \$251 \$20 \$20 \$366 \$366 \$413 \$401 \$0 \$0 \$0 \$0 \$154 \$712 \$0 \$0 \$0 \$0 \$154 \$712 \$0 \$0 \$0 \$0 \$154 \$712 \$0 \$0 \$0 \$0 \$154 \$712 \$0 \$0 \$154 \$12,004 \$154 \$122 \$0 \$0 \$304 \$182 \$0 \$3,104 \$967 \$967 \$19,419 \$23,004 \$53,761 \$62,080	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$3,631 \$0 \$0 \$3,631 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$12,485 \$12,041 \$12,460 \$20 \$0 \$0 \$286 \$276 \$286 \$897 \$865 \$899 \$1,800 \$1,395 \$1,667 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$366 \$366 \$366 \$413 \$401 \$401 \$0 \$0 \$0 \$98 \$98 \$98 \$998 \$98 \$98	\$0 \$0 \$0 \$0 \$4,764 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$3,631 \$0 \$80 \$7,765 \$8,675 \$7,765 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$12,485 \$12,041 \$12,460 \$11,121 \$0 \$0 \$0 \$20 \$2	\$0 \$0 \$0 \$4,764 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$3,631 \$0 \$00 \$00 \$00 \$00 \$0 \$0 \$0 \$0 \$00 \$00 \$00 \$00 \$0 \$0 \$0 \$0 \$0 \$0 \$00 \$00 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$10 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$10 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$1,000 \$1,395 \$1,867 \$3,877 \$2,834 \$226 \$220 \$20 \$20 \$20 \$20 \$20 \$20 \$20 \$2	\$0 \$0<	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	S0 S0<

Viera East Golf Course Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
	New Concentration										. and mark	Produced	1044
Number of Rounds													
Paid Rounds	2,647	3,298	3,234	3,292	4,243	0	0	0	0	0	0	0	16,714
Member Rounds	429	694	637	948	697	0	0	0	0	0	0	0	3,405
Comp Rounds	405	541	549	688	678	0	0	0	0	0	0	0	2,861
Revenue per Round	#D1	600	*24	404	* 20	**	**	**	**				
Paid Rounds	\$31	\$32	\$34	\$31	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166
Revenues:	here												
Greens Fees	\$82,152	\$107,108	\$109,381	\$102,291	\$160,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$561,714
Gift Cards - Sales	\$188	\$1,019	\$3,373	\$647	\$956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,182
Gift Cards - Usage	(\$725)	(\$1,711)	(\$2,683)	{\$2,379}	(\$2,093)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,592)
Season Advance/Trail Fees	\$16,716	\$18,058	\$17,058	\$17,424	\$16,684	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,939
Associate Memberships	\$2,449	\$4,266	\$3,239	\$5,530	\$3,950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,434
Driving Range	\$3,816	\$6,821	\$6,875	\$6,696	\$8,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,786
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$875
Merchandise Sales	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,793
Restaurant	\$737	\$1,798	\$3,695	\$2,421	\$1,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,434
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$9,386
Miscellaneous Income	\$834	\$1,817	\$699	\$3,028	\$3,848	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$10,226
Miscellaneous income	\$054	\$1,017	\$075	\$3,020	\$3,040	40	φU	40	<i>\$</i> 0	\$ 0	φU	30	\$10,220
Total Revenues	\$115,468	\$150,030	\$156,441	\$146,015	\$209,224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$777,178
Golf Course Expenditures:													
Other Contractual Services	\$1,319	\$681	\$1,123	\$543	\$781	\$O	\$0	\$0	\$0	\$0	\$0	\$0	\$4,447
Telephone/Internet	\$393	\$289	\$497	\$393	\$448	\$0 \$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$4,447
Postage	\$447	\$0	\$253	\$0	\$250	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$2,020
Printing & Binding	\$0	\$81	\$645	\$578	\$0	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$949 \$1,304
Utilities	\$281	\$455	\$457	\$333	\$435	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0	\$1,961
Repairs & Maintenance	\$405	\$270	\$546	\$265	\$2,079	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$3,565
Advertising	\$3.585	\$1.156	\$7,073	\$2,770	\$4,879	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$3,565 \$19,463
5	\$1,222	\$2,149	\$2,754	\$2,720	\$3,173	\$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	
Bank Charges	\$1,222	\$134	\$254	\$2,720	\$134	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$12,017
Office Supplies	\$691	\$134	\$180	\$72	\$421	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$713
Operating Supplies		\$195	\$180	\$976	\$421 \$446	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$1,559
Dues, Licenses & Subscriptions	\$161		\$22 \$0			\$0 \$0		•				\$0	\$1,715
Drug Testing - All Departments	\$89	\$89		\$110	\$68		\$0	\$0	\$0	\$0	\$0	\$0	\$356
Training, Education & Employee Relations	\$142	\$0	\$2,804	\$0	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,109
Contractual Security	\$120	\$1,061	\$170	\$120	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,591
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	\$13,396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,452
Restaurant Expenditures:													
Utilities	\$804	\$773	\$689	\$891	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,946
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0,540
Equipment Lease	\$89	\$91	\$91	\$1	\$91	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$362
Total Restaurant Expenditures	\$893	\$864	\$780	\$892	\$879	\$0	\$0	\$0	**	*0	**	40	44.000
i oral vestanismi exhemninies	3073	3004	9/00	3074	3079	30	30	20	\$0	\$0	\$0	\$0	\$4,308

Viera East Golf Course Month to Month

	October	November	December	January	February	March	April	Мау	lune	July	Aussiet	Contombor	Total
								, and the second s	June	July	August	September	IVIA
Golf Operations:													
Salaries	\$17,326	\$15,066	\$15,446	\$14,772	\$17,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,502
Administrative Fee	\$1,233	\$1,239	\$1,307	\$1,276	\$1,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,472
FICA Expense	\$1,325	\$1,153	\$1,182	\$1,130	\$1,369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,159
Health Insurance	\$86	(\$24)	\$35	\$46	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190
Workers Compensation	\$361	\$314	\$322	\$308	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,677
Unemployment	\$615	\$425	\$441	\$889	\$993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,362
Golf Printing Utilities	\$0 \$1,504	\$0 \$1,808	\$0 \$1,686	\$0 \$1,788	\$0 \$1,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs	\$1,504	\$1,808 \$0	\$1,086	\$1,788 \$0	\$1,793	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$8,579
Pest Control	\$0	\$0	\$0	\$0 \$0	\$0	\$U \$0	\$0 \$0	\$U \$0	\$0 \$0	\$U \$0	\$0 \$0	\$0 \$0	\$0
Supplies	\$191	\$102	\$599	\$91	\$1,930	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$2,912
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$2,912 \$0
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$3,550	\$3,550	\$4,913	\$3,786	\$3,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,584
Cart Maintenance	\$0	\$986	\$509	\$934	\$730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,159
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	\$30,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$137,035
Merchandise Sales:													
Cost of Goods Sold	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$0	\$0	\$0	\$0	¢0.	*0	t 0	****
										\$0	\$0	\$0	\$32,502
Total Merchandise Sales	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,502
Golf Course Maintenance:													
Salaries	\$33,113	\$31,794	\$30,646	\$29,409	\$33,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158,379
Administrative Fees	\$723	\$721	\$781	\$704	\$779	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,709
FICA Expense	\$2,479	\$2,380	\$2,303	\$2,167	\$2,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,790
Employee Insurance	\$1,290	\$2,054	\$2,808	\$4,471	\$3,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,168
Workers Compensation	\$686	\$660	\$636	\$612	\$692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,286
Unemployment	\$175	\$191	\$237	\$1,803	\$1,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,816
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Telephone/Internet	\$0	\$0 \$2,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,008 \$3,883	\$2,025 \$3,416	\$1,936 \$3,741	\$1,997 \$2,102	\$1,865 \$2,490	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0 ¢0	\$0	\$9,831
Repairs Fuel & Oil	\$3,883 \$4,697	\$3,416	\$3,741 \$3,492	\$2,102 \$3,478	\$2,490 \$4,360	\$U \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0	\$15,632
Pest Control	\$247	\$247	\$3,492 \$247	\$550	\$4,360 \$257	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$18,646
Irrigation/Drainage	\$1,174	\$846	\$889	\$1,914	\$1,199	\$0	\$0	\$0 \$0	\$0	\$U \$0	\$0 \$0	\$0 \$0	\$1,548
Sand and Topsoil	\$549	\$1,916	\$1,466	\$1,979	\$1,901	\$0	\$0	\$0	\$0	\$0 \$0			\$6,022
Flower/Mulch	\$0	\$114	\$0	\$0	\$1,260	\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$7,812
Fertilizer	\$5,303	\$12,709	\$11,544	\$11.081	\$10,415	\$0	\$0 \$0	\$0 \$0	\$U \$0	\$0 \$0	\$U \$0	\$0 \$0	\$1,374
Seed/Sod	\$406	\$2,477	\$2,477	\$1,984	\$1,579	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$U \$D	\$51,052 \$8,922
Trash Removal	\$271	\$135	\$0	\$0	\$271	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$8,922 \$677
Contingency	\$585	\$1,137	\$585	\$2,968	\$2,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,177
First Aid	\$78	\$0	\$90	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$368
Office Supplies	\$0	\$0	\$0	\$0	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526
Operating Supplies	\$815	\$1,289	\$811	\$947	\$2,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,992
Training	\$0	\$360	\$0	\$112	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$582
Janitorial Supplies	\$1,173	\$0	\$0	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,294
Soil & Water Testing	\$0	\$0	\$494	\$494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$987
Uniforms	\$771	\$561	\$636	\$642	\$553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,163
Equipment Rental	\$492	\$0	\$0	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$644
Equipment Lease	\$12,503	\$10,662	\$5,966	\$8,785	\$13,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,369
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	\$88,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$392,765

October November December january February March April May june july August September Administrative Expenditures:	Total \$0 \$250 \$417 \$1,563 \$625 \$23,450 \$25,739 \$3,802 \$55,845
Legal Fees \$0	\$250 \$417 \$1,563 \$625 \$23,450 \$25,739 \$3,802
Arbitrage \$50	\$250 \$417 \$1,563 \$625 \$23,450 \$25,739 \$3,802
Arbitrage \$50	\$250 \$417 \$1,563 \$625 \$23,450 \$25,739 \$3,802
Dissemination \$83 \$83 \$83 \$83 \$83 \$83 \$83 \$83 \$83 \$83 \$80 \$0	\$417 \$1,563 \$625 \$23,450 \$25,739 \$3,802
Trustee Fees \$313 \$315 \$30 \$50	\$1,563 \$625 \$23,450 \$25,739 \$3,802
Annual Audit \$125 \$125 \$125 \$125 \$125 \$125 \$125 \$0	\$625 \$23,450 \$25,739 \$3,802
Golf Course Administrative Services \$4,690 \$4,690 \$4,690 \$4,690 \$4,690 \$4,690 \$4,690 \$0	\$23,450 \$25,739 \$3,802
Insurance \$5,266 \$5,266 \$5,359 \$4,540 \$5,307 \$0	\$25,739 \$3,802
Property Taxes \$504 \$504 \$1,444 \$845 \$504 \$0	\$3,802
Reserves: Renewal & Replacement \$1,490 \$2,309 \$3,001 \$3,129 \$2,920 \$0	\$55,845
Reserves: \$1,490 \$2,309 \$3,001 \$3,129 \$2,920 \$0	999 ₀ 70
Renewal & Replacement Operating Reserves \$1,490 \$2,309 \$3,001 \$3,129 \$2,920 \$0 <td></td>	
Operating Reserves \$0 \$	
Operating Reserves \$0 <td>\$12,849</td>	\$12,849
Total Revenues \$115,468 \$150,030 \$146,015 \$209,224 \$0	\$0
	\$12,849
	\$777,178
Total Expenditures \$132,198 \$128,210 \$141,486 \$133,293 \$155,569 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$690,755
Operating Income (Loss) (\$16,731) \$21,820 \$14,955 \$12,722 \$53,656 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$86,422
Non Operating Revenues/(Expenditures):	
Special Assessments - Debt Service \$46,530 \$46,530 \$46,530 \$46,530 \$46,530 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$232,648
Interest Income \$62 \$64 \$46 \$48 \$48 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$268
Transfer In \$0	\$0
Interest Expense (\$14,873) (\$14,873) (\$14,873) (\$14,873) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$74,366)
Principal Expense (\$31,667) (\$31,667) (\$31,667) (\$31,667) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	(\$158,333)
Total Non Operating Revenues/(Expenditures) \$51. \$54 \$36 \$38 \$38 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$217
Net Non Operating Income / (Loss) (\$16,679) \$21,874 \$14,991 \$12,760 \$53,693 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$217

Viera East Golf Course Month to Month

ProShop

p	
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	\$12,684	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,793
Total Revenues	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,793
Expenditures													
Cost of Goods Sold	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,502
Total Expenditures	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,502
Operating Income (Loss)	(\$1,744)	\$5,665	\$2,634	\$6,452	\$4,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,291

Viera East Community Development District Long Term Debt Report

Series 2006 Water Managen	ient 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 Assessn	nent 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:	\$281,404
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
2/7/2018 (1)	\$ 60,700.06	\$ 12,867.91	\$ 38,583.03	\$ 9,249.12	\$ 60,700.06

			***************************************		******

			*****		*****
				*****	*****

	\$ 3,475,138.01	\$ 736,700.70	\$ 2,208,916.20	\$ 529,521.11	\$ 3,475,138.01

	Net Assessed		Percentage		Assessments Collected		Assessments Transferred		Balance to Transfer	Assessments Outstanding		
Debt Service Fund	\$	2,423,170	63.56%		2,208,916.20	ļ	(2,169,370.20)	· · · · · · · · · · · · · · · · · · ·	39,546	\$	214,253.80	
General Fund Recreation Fund	\$ \$	808,157 580,882	21.20% 15.24%		736,700.70 529,521.11	·	(736,700.70) (520,041.15)		- 9,480	\$ \$	71,456.30 51,360.89	
	\$	3,812,209	100.00%	\$	3,475,138.01	\$	(3,426,112.05)	\$	49,026	Ś	337,070.99	

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

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

Year to Date Actuals Actuals Year to Date 2/28/17 2/28/18 2/28/17 Variance 2/28/18 Variance Revenues: Greens Fees 140.919 \$ 160.783 \$ 19.864 \$ \$ 551,267 \$ 561,714 \$ 10.447 Gift Cards - Sales \$ 924 \$ 956 \$ 32 5,743 6,182 \$ \$ \$ 439 Gift Cards - Usage \$ (4.207)\$ (2.093)\$ 2.114 \$ (12,566)\$ (9, 592)\$ 2,974 (2,739) \$ 19,423 \$ 16,684 Season Advance/Trail Fees \$ \$ 94.944 \$ \$ 85,939 (9,005)\$ \$ \$ Associate Memberships \$ 2.054 3.950 1.896 \$ 16,274 19.434 \$ 3,160 **Driving Range** \$ \$ \$ \$ \$ 6.566 8.578 2.012 30.342 32.786 \$ 2,444 Golf Lessons \$ \$ \$ \$ 175 175 \$ \$ 920 875 (45)Merchandise Sales \$ 12.824 \$ \$ \$ 12.684 (140)\$ 51,741 49.793 \$ (1,948)Restaurant \$ 1,642 \$ 1.783 \$ 141 \$ \$ \$ 4,286 6.148 10,434 **Special Assessments - Operations** \$ 1,877 \$ 1,877 \$ \$ 9,386 \$ \$ 9,386 3,848 (2,508)\$ 6.355 Miscellaneous Income \$ \$ 1,321 \$ 10,226 \$ 8,906 179,688 \$ 209,224 \$ 29.536 \$ 755,519 \$ Total Revenues \$ 777,178 \$ 21,659 Expenditures: **Golf Course Expenditures** 11,590 (1,807)55,452 \$ \$ 13.396 \$ \$ 60,668 \$ \$ 5,216 \$ 940 \$ 879 \$ \$ 4,660 \$ Restaurant 61 \$ 4,308 352 \$ \$ \$ Golf Operations 32.693 30.328 2.365 \$ 121,995 \$ 137.035 \$ (15,040)\$ Merchandise Sales \$ \$ 32,502 9.247 8.399 848 \$ 34.443 \$ \$ 1,941 \$ 88,574 Golf Course Maintenance \$ 73,618 \$ (14.956)\$ 362,335 \$ 392,765 \$ (30, 430)Administrative \$ 11,072 \$ \$ 11,659 587 \$ 56,701 \$ 55,845 \$ 857 Reserves 3,215 \$ 2,920 294 \$ \$ 13.713 \$ 12.849 \$ 865 **Total Expenditures** 142,962 \$ \$ 155,569 \$ (12,607)\$ 654,516 690,755 \$ \$ (36, 239)Operating Income/(Loss) 36,727 53,656 16,929 \$ \$ \$ \$ 101.003 \$ 86,422 \$ (14, 581)

Viera East Cash Flow Analysis FY 2018

		Actu	als			_			Proje	ction	S						
	October	November	December	January	February		March	April	May		June	July		August	Septembe	er	Totals
Starting Funds												-	-				Totalo
Carry Forward	\$ 65,313	\$ 48,582	\$ 70,402 \$	85,357	\$ 98,080	\$	151,735 \$	233,357	\$ 267,541	\$	269,640 \$	6 260,398	S	226,648	\$ 204,9	77	
Revenues						0.4				10			<u> </u>				
	\$ 115,468		\$ 156,441 \$	146,015	\$ 209,224	\$	230,988 \$	183,227	\$ 150,799	\$	139,520 \$	114,846	\$	127,007	\$ 90.8	79 \$	1,814,4
Course Operations	\$ 114,731	\$ 148,232	\$ 152,746 \$	143,594	\$ 207,442	\$	229,688 \$	182,198	\$ 149,954	\$	138,739	\$ 114,205	\$	126,297			
Restaurant	\$ 737	\$ 1,798	\$ 3,695 \$	2,421	\$ 1,783	\$	1,300 \$	1,029	\$ 845	\$	781 \$	6641	\$	710		05 \$	
13																	
Total All Cash	\$ 180,781	\$ 198,612	\$ 226,843 \$	231,372	\$ 307,304	\$	382,723 \$	416,584	\$ 418,340	\$	409,160	\$ 375,244	\$	353,655	\$ 295,8	56 \$	1,814.
Expenses Golf Course	\$ 132,198	\$ 128,210	\$ 141,486 \$	133,293	\$ 155,569	\$	149,366 \$	149,043	\$ 148,700	e	148,762	148,596	e	148,678	¢ 447.0	24 4	4 704
			\$ 140,706 \$		\$ 154,690	\$	145,300 \$	147,819			140,702 1			148,678		34 \$	
Course Operations									\$ 147.094	4		0 (4/.033	10	141,033	\$ 147.0	33 \$	1,720,
Course Operations						-				-			-			_	
Course Operations Restaurant						\$	1,547 \$	1,225	\$ 1,006	\$	929 \$		\$	845		01 \$	11,
Restaurant	\$ 893	\$ 864	\$ 780 \$	892	\$ 879		1,547 \$	1,225			929 \$	\$ 763			\$ 6		11,
· · ·	\$ 893	\$ 864	\$ 780 \$	892	\$ 879	\$		1,225				\$ 763		845 204,977	\$ 6		11,
Restaurant	\$ 893	\$ 864	\$ 780 \$	892	\$ 879		1,547 \$	1,225			929 \$	\$ 763			\$ 6		11,
Restaurant	\$ 893	\$ 864	\$ 780 \$	892	\$ 879		1,547 \$	1,225			929 \$ 260,398 \$	\$ 763	\$	204,977	\$ 6		<u>11,</u>

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

Rounds of Golf			Marcal Contra		P P
	Monthly		Year to Date		Mor
Paid Rounds					
Rounds of Golf- Associate Member	573	10%	2,026	9%	
Rounds of Golf- CDD Resident	1,141	20%	4,271	19%	
Rounds of Golf - Public	1,910	34%	7,411	34%	
Rounds of Golf - Golf Now / EZ Links	491	9%	2,026	9%	
Rounds of Golf- Tournaments	140	2%	560	3%	11
Rounds of Golf- Misc	-	0%	-	0%	11
Rain Check Issued	-12	0%	- 248	-1%	
Total Paid Rounds	4,243		16,046		
Member Rounds					
Rounds of Golf - Members	704	13%	3,123	14%	
Total Member Rounds	704		3,123		
Comp Rounds					11
Rounds of Golf- Staff/Comp	126	2%	619	3%	11
Rounds of Golf- GolfNow EZ Links - Trade	304	5%	1,361	6%	
Rounds of Golf- Other Comp	243	4%	763	3%	
Total Comp Rounds	673		2,743		11
TOTAL ROUNDS OF GOLF	5,620	100%	21,912	100%	5

PY - PREVIOUS YEAR								
PY	PY	Vs. PY	Vs. PY					
onthly	fear to Date	Monthly	Year to Date					
385	1,731	188	295					
1,112	4,452	29	-181					
1,211	4,954	699	2,457					
803	3,483	-312	-1,457					
187	917	-47	-357					
109	567	-109	-567					
-41	-356	29	108					
3,766	15,748	477	298					
802 802	4,126 4,126	-98 -98	-1,003 -1,003					
153	729	-27	-110					
293	1,547	11	-186					
205	832	38	-69					
651	3,108	22	-365					
5,219	22,982	401	-1,070					

Revenues					РҮ	PY	Vs. PY	Vs. PY
	Monthly		Year to Date		Monthly	Year to Date	Monthly	Year to Date
Greens Fee Revenue								
Rounds of Golf- Associate Member	\$24,037	15%	\$77,552	14%	\$15,557	\$62,108	\$8,480	\$15,444
Rounds of Golf- CDD Resident	\$36,832	23%	\$132,298	24%	\$36,617	\$136,731	\$215	(\$4,433
Rounds of Golf - Public	\$73,133	45%	\$256,664	46%	\$49,293	\$181,593	\$23,840	\$75,071
Rounds of Golf - Golf Now / EZ Links	\$21,950	14%	\$79,318	14%	\$31,505	\$128,497	(\$9,555)	(\$49,179
Rounds of Golf- Tournaments	\$5,914	4%	\$20,847	4%	\$7,702	\$32,189	(\$1,788)	(\$11,342
Rounds of Golf- Misc	\$0	0%	\$0	0%	\$4,113	\$19,236	(\$4,113)	(\$19,236
Rain Check Issued	(\$315)	0%	(\$6,295)	-1%	(\$903) (\$6,118)	\$588	(\$177
TOTAL GREENS FEE REVENUE	\$161,551	100%	\$560,384	100%	\$143,884	\$554,236	\$17,667	\$6,148

1

Monthly	Year to Date	
\$41.95	\$38.28	
\$32.28	\$30.98	
\$38.29	\$34.63	
\$44.70	\$39.15	
\$42.24	\$37.23	
\$0.00	\$0.00	
\$26.25	\$25.38	
\$38.07	\$34.92	
Monthly	Vanita Data	
	\$ 85,937 \$27.52	
	\$41.95 \$32.28 \$38.29 \$44.70 \$42.24 \$0.00 \$26.25	\$41.95 \$38.28 \$32.28 \$30.98 \$38.29 \$34.63 \$44.70 \$39.15 \$42.24 \$37.23 \$0.00 \$0.00 \$26.25 \$25.38 \$38.07 \$34.92

PY Monthly	РҮ Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$40.41	\$35.88	\$1.54	\$2.40
\$32.93	\$30.71	(\$0.65)	\$0.26
\$40.70	\$36.66	(\$2.41)	(\$2.02)
\$39.23	\$36.89	\$5.47	\$2.26
\$41.19	\$35.10	\$1.06	\$2.12
\$37.73	\$33.93	(\$37.73)	(\$33.93)
\$22.02	\$17.19	\$4.23	\$8.20
\$38.21	\$35.19	(\$0.13)	(\$0.27)
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$19,423	\$94,944	(\$2,740)	(\$9,007)
\$24.22	\$23.01	(\$0.52)	\$4.51