



**Viera East
Community Development
District**

Unaudited Financial Reporting

May 31, 2018



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Viera East Community Development District

Combined Balance Sheet
May 31, 2018

Governmental Fund Types

Totals

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>(Memorandum only)</u>
Assets					
Operating Account	\$432,768	\$8,669	---	\$423,777	\$865,214
Accounts Receivable	---	---	---	\$4,853	\$4,853
Assessment Receivable	---	---	---	---	\$0
Rent Receivable	---	---	---	\$777	\$777
Due From Golf Course	\$124,842	---	---	---	\$124,842
Due From General Fund	---	---	\$12,821	\$13,151	\$25,972
Due From Capital Reserve	---	---	---	\$6,000	\$6,000
Due from Debt Service	\$5	---	---	---	\$5
Due from Other	---	---	---	\$2,104	\$2,104
Inventory - Pro Shop	---	---	---	\$80,617	\$80,617
Investments:					
State Board	---	\$190,152	---	---	\$190,152
Benefit Assessment-Series 2012	---	---	---	\$1,180	\$1,180
Reserve - Series 2012	---	---	---	\$280,230	\$280,230
Bond Service 2006	---	---	\$380,579	---	\$380,579
Bond Service 2012	---	---	---	\$1,322	\$1,322
Improvements (Net of Depreciation)	---	---	---	\$1,259,416	\$1,259,416
Prepaid Expenses- Debt	---	---	---	\$126,666	\$126,666
Prepaid Expenses- Operations	\$8,735	---	---	\$85,425	\$94,159
Total Assets	\$566,350	\$198,821	\$393,400	\$2,285,518	\$3,444,089
Liabilities					
Accounts Payable	\$7,765	---	---	\$1,487	\$9,251
Accrued Expenses	---	---	---	\$567	\$567
Deferred Revenue- Season Advance	---	---	---	\$82,267	\$82,267
Deferred Revenue- Special Assessments O&M	---	---	---	\$9,386	\$9,386
Deferred Revenue- Special Assessments Debt	---	---	---	\$154,967	\$154,967
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	\$5	\$124,842	\$124,847
Accrued Interest Payable	---	---	---	\$7,436	\$7,436
Accrued Principal Payable	---	---	---	---	\$0
Golf Cart Lease Payable	---	---	---	---	\$0
Sales Tax Payable	---	---	---	\$9,717	\$9,717
Event Deposits	---	---	---	(\$4,529)	(\$4,529)
Due to Golf Course	\$13,151	\$6,000	---	---	\$19,151
Due to Debt Service	\$119	---	---	---	\$119
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	---	---	---	---	\$0
Bonds Payable - Series 2012	---	---	---	\$4,080,000	\$4,080,000
Bond Discount	---	---	---	(\$20,623)	(\$20,623)
Deferred Loss	---	---	---	(\$225,134)	(\$225,134)
Fund Equity					
Net Assets	---	---	---	(\$1,942,864)	(\$1,942,864)
Fund Balances					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$8,735	---	---	---	\$8,735
Unassigned	\$360,580	\$192,821	---	---	\$553,402
Restricted for Debt Service	---	---	\$393,395	---	\$393,395
Total Liabilities, Fund Equity, Other	\$566,350	\$198,821	\$393,400	\$2,285,518	\$3,444,089

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 5/31/18	Actual 5/31/18	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$767,429	(\$40,728)
Golf Course Administrative Services	\$56,280	\$37,520	\$37,520	\$0
Interest Income	\$100	\$67	\$16	(\$51)
Total Revenues	\$864,536	\$845,743	\$804,964	(\$40,778)

Administrative Expenditures

Supervisors Fees	\$30,195	\$20,130	\$19,525	\$605
Engineering Fees	\$5,000	\$3,333	\$1,575	\$1,758
Attorney's Fees	\$5,000	\$3,333	\$522	\$2,811
Dissemination	\$1,000	\$667	\$667	\$0
Trustee Fees	\$5,600	\$3,733	\$3,723	\$10
Annual Audit	\$6,500	\$4,333	\$4,446	(\$113)
Collection Agent	\$2,500	\$1,667	\$1,667	(\$0)
Management Fees	\$97,515	\$65,010	\$65,010	\$0
Postage	\$2,500	\$1,667	\$578	\$1,089
Printing & Binding	\$4,500	\$3,000	\$475	\$2,525
Insurance- Liability	\$7,293	\$4,862	\$4,517	\$345
Legal Advertising	\$2,500	\$1,667	\$0	\$1,667
Other Current Charges	\$1,500	\$1,000	\$743	\$257
Office Supplies	\$3,000	\$2,000	\$1,053	\$947
Dues & Licenses	\$175	\$117	\$117	\$0
Information Technology	\$3,400	\$2,267	\$2,267	\$0
Total Administrative	\$178,178	\$118,785	\$106,884	\$11,902

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

	Adopted Budget	Prorated Budget 5/31/18	Actual 5/31/18	Variance
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Operating Expenditures

Salaries	\$131,660	\$87,773	\$86,508	\$1,266
Administrative Fee	\$1,199	\$799	\$941	(\$141)
FICA Expense	\$10,072	\$6,715	\$6,467	\$247
Employee Insurance	\$7,667	\$5,111	\$4,974	\$137
Workers Compensation	\$2,581	\$1,721	\$1,834	(\$114)
Unemployment	\$853	\$569	\$777	(\$208)
Other Contractual	\$6,500	\$4,333	\$4,619	(\$286)
Training	\$500	\$333	\$0	\$333
Uniforms	\$500	\$333	\$0	\$333
Total Operating	\$161,532	\$107,688	\$106,120	\$1,568

Maintenance Expenditures

Canal Maintenance	\$11,000	\$7,333	\$4,764	\$2,570
Lake Bank Restoration	\$60,000	\$40,000	\$0	\$40,000
Environmental Services	\$27,000	\$18,000	\$4,314	\$13,686
Water Management System	\$99,000	\$66,000	\$63,539	\$2,461
Control Burns	\$15,000	\$10,000	\$0	\$10,000
Contingencies	\$9,000	\$6,000	\$970	\$5,030
Fire Line Maintenance	\$5,000	\$3,333	\$2,653	\$681
Basin Repair	\$4,000	\$2,667	\$45	\$2,622
Total Maintenance	\$230,000	\$153,333	\$76,284	\$77,050

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 5/31/18	Actual 5/31/18	Variance
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Grounds Maintenance Expenditures

Salaries	\$145,559	\$97,039	\$95,644	\$1,395
Administrative Fees	\$3,289	\$2,193	\$2,220	(\$27)
FICA	\$11,135	\$7,423	\$6,871	\$552
Health Insurance	\$24,205	\$16,137	\$18,225	(\$2,089)
Workers Compensation	\$2,853	\$1,902	\$2,023	(\$121)
Unemployment	\$2,132	\$1,421	\$1,711	(\$290)
Telephone	\$2,000	\$1,333	\$3,428	(\$2,094)
Utilities	\$7,700	\$5,133	\$3,495	\$1,638
Property Appraiser	\$1,990	\$1,327	\$1,986	(\$659)
Insurance	\$1,359	\$906	\$780	\$126
Repairs	\$14,000	\$9,333	\$9,414	(\$81)
Fuel	\$16,500	\$11,000	\$1,039	\$9,961
Park Maintenance	\$3,000	\$2,000	\$1,868	\$132
Sidewalk Maintenance	\$5,000	\$3,333	\$5,245	(\$1,912)
Chemicals	\$5,000	\$3,333	\$1,009	\$2,324
Contingencies	\$6,000	\$4,000	\$1,867	\$2,133
Refuse	\$9,000	\$6,000	\$3,536	\$2,464
Office Supplies	\$1,000	\$667	\$233	\$434
Uniforms	\$3,000	\$2,000	\$1,639	\$361
Rain Bird Pump System	\$18,500	\$12,333	\$11,449	\$884
Maintenance Reserve - Transfer Out	\$11,604	\$7,736	\$7,736	\$0
Total Grounds Maintenance	\$294,826	\$196,551	\$181,419	\$15,131
Total Expenditures	\$864,536	\$576,357	\$470,707	\$105,650
Excess Revenue/(Expenditures)	\$0		\$334,257	
Beginning Fund Balance	\$0		\$211,058	
Ending Fund Balance	\$0		\$545,315	

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

	Adopted Budget	Prorated Budget 5/31/18	Actual 5/31/18	Variance
<u>Revenues</u>				
Interest Income	\$250	\$167	\$2,003	\$1,837
Reserve Funding - Transfer In (General)	\$11,604	\$7,736	\$7,736	\$0
Reserve Funding - Transfer In (Golf)	\$30,899	\$20,599	\$24,542	\$3,942
Total Revenues	\$42,753	\$28,502	\$34,281	\$5,779
<u>Expenditures</u>				
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)		(\$32,408)	
Beginning Fund Balance	\$785,491		\$225,229	
Ending Fund Balance	\$703,244		\$192,821	

**Viera East
Community Development District**

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

Check Date	Vendor	Detail	Amount
<u>Capital Outlay</u>			
<i>FY2018</i>			
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
2/22/18	Don Bo, Inc	Form & Pour Cart Path	\$ 6,000.00
Total			<u><u>\$ 66,689.00</u></u>

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 5/31/18	Actual 5/31/18	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,301,050	(\$122,120)
Interest Income	\$100	\$58	\$1,867	\$1,809
Total Revenues	\$2,423,270	\$2,423,228	\$2,302,917	(\$120,311)
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$291,669	\$291,669	\$291,669	\$0
Interest-5/1	\$291,669	\$291,669	\$291,669	\$0
Principal-5/1	\$1,810,000	\$1,810,000	\$1,810,000	\$0
Other Debt Service Costs	\$46,873	\$0	\$0	\$0
Total Expenditures	\$2,440,211	\$2,393,338	\$2,393,338	\$0
Excess Revenues/(Expenditures)	(\$16,941)		(\$90,420)	
Beginning Fund Balance	\$466,966		\$483,815	
Ending Fund Balance	\$450,026		\$393,395	

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	3,174	3,148	26	28,900	27,427	1,473
Member Rounds	10,000	452	845	(393)	5,281	7,363	(2,082)
Comp Rounds	6,000	420	507	(87)	4,557	4,418	139
Total Memberships	60	1	-	1	46	60	(14)
Revenue per Round							
Paid Rounds	\$35	\$28	\$29	(\$1)	\$34	\$36	(\$2)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,296,290	\$89,084	\$90,740	(\$1,656)	\$972,022	\$986,477	(\$14,455)
Gift Cards - Sales	\$25,000	\$798	\$1,750	(\$952)	\$9,356	\$19,025	(\$9,669)
Gift Cards - Usage	(\$25,000)	(\$1,113)	(\$1,750)	\$637	(\$14,637)	(\$19,025)	\$4,388
Season Advance/Trail Fees	\$210,000	\$13,255	\$14,700	(\$1,445)	\$131,942	\$159,810	(\$27,868)
Associate Memberships	\$42,000	\$5,648	\$2,940	\$2,708	\$31,323	\$31,962	(\$640)
Driving Range	\$72,000	\$5,279	\$5,040	\$239	\$57,019	\$54,792	\$2,227
Golf Lessons	\$2,100	\$175	\$147	\$28	\$1,400	\$1,598	(\$198)
Merchandise Sales	\$115,000	\$11,045	\$8,050	\$2,995	\$87,818	\$87,515	\$303
Restaurant	\$10,000	\$1,194	\$700	\$494	\$17,249	\$7,610	\$9,639
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$15,018	\$15,012	\$6
Miscellaneous Income	\$15,000	\$590	\$1,250	(\$659)	\$12,890	\$9,996	\$2,894
Total Revenues	\$1,784,917	\$127,833	\$125,443	\$2,390	\$1,321,400	\$1,354,772	(\$33,372)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000	\$944	\$1,499	\$555	\$7,451	\$11,995	\$4,545
Telephone/Internet	\$9,308	\$393	\$775	\$382	\$3,221	\$6,203	\$2,982
Postage	\$450	\$250	\$37	(\$213)	\$1,438	\$300	(\$1,138)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$2,324	\$666	(\$1,658)
Utilities	\$5,000	\$440	\$417	(\$24)	\$3,410	\$3,332	(\$78)
Repairs & Maintenance	\$7,000	\$680	\$583	(\$97)	\$5,986	\$4,665	(\$1,321)
Advertising	\$45,000	\$3,149	\$3,749	\$600	\$34,054	\$29,988	(\$4,066)
Bank Charges	\$30,500	\$3,634	\$2,541	(\$1,094)	\$23,986	\$20,325	(\$3,661)
Office Supplies	\$1,500	\$439	\$125	(\$314)	\$2,066	\$1,000	(\$1,067)
Operating Supplies	\$9,500	\$294	\$791	\$497	\$2,212	\$6,331	\$4,118
Dues, Licenses & Subscriptions	\$2,000	\$920	\$167	(\$753)	\$5,885	\$1,333	(\$4,552)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$356	\$333	(\$23)
Training, Education & Employee Relations	\$2,500	\$829	\$208	(\$621)	\$4,304	\$1,666	(\$2,638)
Contractual Security	\$5,000	\$120	\$417	\$297	\$1,951	\$3,332	\$1,381
IT Services	\$3,000	\$0	\$250	\$250	\$1,566	\$1,999	\$434
Total Golf Course Expenditures	\$140,258	\$12,092	\$11,683	(\$409)	\$100,208	\$93,468	(\$6,740)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$753	\$761	\$7	\$6,238	\$6,627	\$389
Pest Control	\$1,800	\$0	\$152	\$152	\$128	\$1,325	\$1,197
Equipment Lease	\$1,100	\$91	\$93	\$2	\$633	\$810	\$177
Total Restaurant Expenditures	\$11,900	\$844	\$1,006	\$162	\$6,999	\$8,762	\$1,763

<i>Golf Operation Expenditures</i>							
Salaries	\$222,204	\$15,824	\$18,516	\$2,692	\$133,633	\$148,130	\$14,497
Administrative Fee	\$12,858	\$1,255	\$1,071	(\$183)	\$10,383	\$8,572	(\$1,811)
FICA Expense	\$17,253	\$1,211	\$1,438	\$227	\$10,234	\$11,502	\$1,268
Health Insurance	\$461	\$13	\$38	\$25	\$279	\$307	\$28
Workers Compensation	\$4,420	\$376	\$368	(\$8)	\$2,833	\$2,947	\$114
Unemployment	\$9,322	\$815	\$777	(\$38)	\$5,670	\$6,214	\$544
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$333	\$333
Utilities	\$20,500	\$1,857	\$1,708	(\$149)	\$14,044	\$13,667	(\$377)
Repairs	\$250	\$0	\$21	\$21	\$0	\$167	\$167
Pest Control	\$1,800	\$0	\$150	\$150	\$128	\$1,200	\$1,072
Supplies	\$3,000	\$651	\$250	(\$401)	\$6,358	\$2,000	(\$4,358)
Uniforms	\$1,500	\$0	\$125	\$125	\$207	\$1,000	\$793
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,333	\$1,333
Fuel	\$500	\$0	\$42	\$42	\$0	\$333	\$333
Cart Lease	\$42,636	\$3,786	\$3,553	(\$233)	\$30,941	\$28,424	(\$2,517)
Cart Maintenance	\$4,000	\$1,752	\$333	(\$1,419)	\$5,496	\$2,667	(\$2,829)
Driving Range	\$10,000	\$421	\$833	\$413	\$6,042	\$6,667	\$625
Total Golf Operation Expenditures	\$353,204	\$27,959	\$29,433	\$1,474	\$226,248	\$235,462	\$9,214
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$11,165	\$6,417	(\$4,749)	\$63,425	\$51,333	(\$12,091)
Total Merchandise Sales	\$77,000	\$11,165	\$6,417	(\$4,749)	\$63,425	\$51,333	(\$12,091)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$417,502	\$31,154	\$34,792	\$3,638	\$253,952	\$278,335	\$24,382
Administrative Fees	\$8,698	\$729	\$725	(\$4)	\$5,972	\$5,799	(\$173)
FICA Expense	\$32,727	\$2,230	\$2,727	\$497	\$18,639	\$21,818	\$3,179
Employee Insurance	\$58,955	\$2,878	\$4,913	\$2,035	\$25,837	\$39,303	\$13,466
Workers Compensation	\$8,384	\$743	\$699	(\$45)	\$5,366	\$5,589	\$223
Unemployment	\$6,617	\$456	\$551	\$96	\$5,825	\$4,411	(\$1,413)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$280	\$280
Consulting Fees	\$6,000	\$0	\$500	\$500	\$4,000	\$4,000	\$0
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$1,667	\$1,667
Utilities/Water	\$25,700	\$2,028	\$2,142	\$114	\$17,018	\$17,133	\$115
Repairs	\$42,000	\$2,630	\$3,500	\$870	\$29,926	\$28,000	(\$1,926)
Fuel & Oil	\$35,000	\$7,664	\$2,917	(\$4,748)	\$33,202	\$23,333	(\$9,869)
Pest Control	\$1,500	\$257	\$125	(\$132)	\$2,319	\$1,000	(\$1,319)
Irrigation/Drainage	\$34,000	\$3,464	\$2,833	(\$631)	\$13,689	\$22,667	\$8,978
Sand and Topsoil	\$17,500	\$2,288	\$1,458	(\$829)	\$12,794	\$11,667	(\$1,127)
Flower/Mulch	\$7,000	\$719	\$583	(\$135)	\$3,127	\$4,667	\$1,540
Fertilizer	\$120,000	\$6,701	\$10,000	\$3,299	\$80,857	\$80,000	(\$857)
Seed/Sod	\$14,000	\$2,292	\$1,167	(\$1,125)	\$11,213	\$9,333	(\$1,880)
Trash Removal	\$2,000	\$135	\$167	\$31	\$1,082	\$1,333	\$251
Contingency	\$6,000	\$818	\$500	(\$318)	\$11,491	\$4,000	(\$7,491)
First Aid	\$600	\$0	\$50	\$50	\$637	\$400	(\$237)
Office Supplies	\$500	\$298	\$42	(\$256)	\$1,068	\$333	(\$735)
Operating Supplies	\$18,000	\$774	\$1,500	\$726	\$11,220	\$12,000	\$780
Training	\$500	\$489	\$42	(\$447)	\$1,780	\$333	(\$1,446)
Janitorial Supplies	\$800	\$0	\$67	\$67	\$1,294	\$533	(\$761)
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$987	\$667	(\$321)
Uniforms	\$10,500	\$642	\$875	\$233	\$4,832	\$7,000	\$2,168
Equipment Rental	\$4,000	\$0	\$333	\$333	\$644	\$2,667	\$2,023
Equipment Lease	\$148,000	\$13,469	\$12,333	(\$1,136)	\$91,286	\$98,667	\$7,380
Small Tools	\$500	\$0	\$42	\$42	\$0	\$333	\$333
Total Golf Course Maintenance	\$1,030,903	\$82,858	\$85,909	\$3,051	\$650,057	\$687,269	\$37,212

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,000	\$1,000
Arbitrage	\$600	\$50	\$50	\$0	\$400	\$400	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$667	\$667	\$0
Trustee Fees	\$3,750	\$307	\$313	\$5	\$2,489	\$2,500	\$11
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,000	\$1,000	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$37,520	\$37,520	\$0
Insurance	\$71,000	\$7,211	\$5,917	(\$1,294)	\$47,876	\$47,333	(\$543)
Property Taxes	\$6,000	\$504	\$500	(\$4)	\$5,314	\$4,000	(\$1,314)
Total Administrative Expenditures	\$141,630	\$12,970	\$11,803	(\$1,168)	\$95,266	\$94,420	(\$846)
Renewal & Replacement	\$30,899	\$3,715	\$2,575	(\$1,140)	\$25,361	\$20,599	(\$4,762)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,899	\$3,715	\$2,575	(\$1,140)	\$25,361	\$20,599	(\$4,762)
Total Revenues	\$1,784,917	\$127,833	\$125,443	\$2,390	\$1,321,400	\$1,354,772	(\$33,372)
Total Expenditures	\$1,785,795	\$151,603	\$148,825	(\$2,779)	\$1,167,563	\$1,191,314	\$23,751
Operating Income (Loss)	(\$878)	(\$23,770)	(\$23,381)	(\$389)	\$153,837	\$163,458	(\$9,621)
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$372,237	\$372,237	\$0
Interest Income	\$1,000	\$154	\$83	\$71	\$523	\$667	(\$143)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$178,478)	(\$14,873)	(\$14,873)	(\$0)	(\$118,985)	(\$118,985)	(\$0)
Principal Expense	(\$380,000)	(\$31,667)	(\$31,667)	(\$0)	(\$253,333)	(\$253,333)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$878	\$144	\$73	\$71	\$441	\$585	(\$144)
Change in Net Assets	\$0	(\$23,626)	(\$23,308)	(\$318)	\$154,278	\$164,043	(\$9,765)
Beginning Net Assets	\$0	----	-----	-----	(\$2,097,142)	-----	-----
Ending Net Assets	\$0	----	-----	-----	(\$1,942,864)	-----	-----

Viera East General Fund
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$261	\$171,080	\$508,811	\$43,661	\$12,868	\$5,266	\$21,178	\$4,263	\$0	\$0	\$0	\$0	\$767,429
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$37,520
Interest Income	\$0	\$0	\$0	\$11	\$2	\$0	\$3	\$0	\$0	\$0	\$0	\$0	\$16
Total Revenues	\$4,951	\$175,770	\$513,501	\$48,382	\$17,559	\$9,976	\$25,871	\$8,953	\$0	\$0	\$0	\$0	\$804,964

Administrative Expenditures

Supervisors Fees	\$2,272	\$3,293	\$1,580	\$1,350	\$2,503	\$2,503	\$2,272	\$3,754	\$0	\$0	\$0	\$0	\$19,525
Engineering Fees	\$0	\$1,125	\$0	\$0	\$0	\$0	\$450	\$0	\$0	\$0	\$0	\$0	\$1,575
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$522	\$0	\$0	\$0	\$0	\$522
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$463	\$0	\$0	\$0	\$0	\$3,723
Annual Audit	\$542	\$542	\$542	\$588	\$542	\$542	\$575	\$575	\$0	\$0	\$0	\$0	\$4,446
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$1,667
Management Fees	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$0	\$0	\$0	\$0	\$65,010
Postage	\$33	\$130	\$143	\$77	\$56	\$59	\$43	\$36	\$0	\$0	\$0	\$0	\$578
Printing & Binding	\$61	\$68	\$62	\$54	\$0	\$72	\$91	\$67	\$0	\$0	\$0	\$0	\$475
Insurance- Liability	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$0	\$0	\$0	\$0	\$4,517
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$74	\$77	\$85	\$135	\$0	\$45	\$62	\$266	\$0	\$0	\$0	\$0	\$743
Office Supplies	\$265	\$250	\$250	\$20	\$150	\$20	\$20	\$77	\$0	\$0	\$0	\$0	\$1,053
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$117
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$2,267
Total Administrative	\$12,994	\$15,232	\$12,409	\$11,971	\$12,997	\$12,984	\$13,257	\$15,040	\$0	\$0	\$0	\$0	\$106,884

Operating Expenditures

Salaries	\$11,475	\$10,397	\$11,213	\$10,056	\$11,219	\$10,114	\$11,524	\$10,509	\$0	\$0	\$0	\$0	\$86,508
Administration Fee	\$121	\$117	\$121	\$109	\$121	\$117	\$121	\$113	\$0	\$0	\$0	\$0	\$941
FICA Expense	\$852	\$771	\$848	\$750	\$840	\$756	\$863	\$787	\$0	\$0	\$0	\$0	\$6,467
Health Insurance	\$580	\$430	\$732	\$586	\$839	\$674	\$674	\$461	\$0	\$0	\$0	\$0	\$4,974
Workers Compensation	\$239	\$217	\$234	\$209	\$234	\$211	\$240	\$252	\$0	\$0	\$0	\$0	\$1,834
Unemployment	\$0	\$0	\$0	\$586	\$70	\$86	\$34	\$0	\$0	\$0	\$0	\$0	\$777
Other Contractual	\$516	\$516	\$646	\$176	\$842	\$854	\$854	\$213	\$0	\$0	\$0	\$0	\$4,619
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	\$12,812	\$14,310	\$12,336	\$0	\$0	\$0	\$0	\$106,120

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$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	\$80	\$0	\$443	\$80	\$0	\$0	\$0	\$0	\$4,314
Water Management System	\$7,565	\$7,765	\$8,675	\$7,765	\$0	\$16,440	\$7,565	\$7,765	\$0	\$0	\$0	\$0	\$63,539
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	\$888	\$1,795	\$0	\$0	\$0	\$0	\$0	\$2,653
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$45
Total Maintenance	\$7,565	\$11,396	\$8,675	\$13,578	\$80	\$17,343	\$9,802	\$7,845	\$0	\$0	\$0	\$0	\$76,284

Grounds Maintenance Expenditures

Salaries	\$12,485	\$12,041	\$12,460	\$11,121	\$12,413	\$12,082	\$11,838	\$11,204	\$0	\$0	\$0	\$0	\$95,644
Administrative Fees	\$286	\$276	\$286	\$258	\$286	\$276	\$286	\$267	\$0	\$0	\$0	\$0	\$2,220
FICA	\$897	\$865	\$899	\$827	\$900	\$856	\$835	\$791	\$0	\$0	\$0	\$0	\$6,871
Health Insurance	\$1,800	\$1,395	\$1,867	\$3,877	\$2,834	\$2,279	\$2,313	\$1,859	\$0	\$0	\$0	\$0	\$18,225
Workers Compensation	\$260	\$251	\$259	\$231	\$258	\$251	\$247	\$267	\$0	\$0	\$0	\$0	\$2,023
Unemployment	\$20	\$20	\$20	\$702	\$608	\$359	(\$46)	\$27	\$0	\$0	\$0	\$0	\$1,711
Telephone	\$366	\$366	\$366	\$865	\$366	\$366	\$366	\$366	\$0	\$0	\$0	\$0	\$3,428
Utilities	\$413	\$401	\$401	\$419	\$466	\$520	\$474	\$401	\$0	\$0	\$0	\$0	\$3,495
Property Appraiser	\$0	\$0	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance- Property	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$0	\$0	\$0	\$0	\$780
Repairs	\$867	\$1,481	\$599	\$231	\$796	\$190	\$3,780	\$1,482	\$0	\$0	\$0	\$0	\$9,414
Fuel	\$0	\$0	\$210	\$403	\$136	\$0	\$291	\$0	\$0	\$0	\$0	\$0	\$1,039
Park Maintenance	\$154	\$712	\$170	\$172	\$156	\$177	\$163	\$164	\$0	\$0	\$0	\$0	\$1,868
Sidewalk Repair	\$0	\$0	\$3,265	\$0	\$1,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,245
Chemicals	\$0	\$202	\$129	\$51	\$627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,009
Contingencies	\$72	\$0	\$490	\$350	\$210	\$0	\$744	\$0	\$0	\$0	\$0	\$0	\$1,867
Refuse	\$430	\$645	\$215	\$741	\$645	\$215	\$430	\$215	\$0	\$0	\$0	\$0	\$3,536
Office Supplies	\$0	\$0	\$0	\$15	\$0	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$233
Uniforms	\$304	\$182	\$199	\$182	\$182	\$182	\$182	\$227	\$0	\$0	\$0	\$0	\$1,639
Rain Bird Pump System	\$0	\$3,104	\$0	\$0	\$1,450	\$2,298	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$11,449
Maintenance Reserve- Transfer Out	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$0	\$0	\$0	\$0	\$7,736
Total Grounds Maintenance	\$19,419	\$23,004	\$22,889	\$21,510	\$27,363	\$21,335	\$25,265	\$20,634	\$0	\$0	\$0	\$0	\$181,419
Total Expenditures	\$53,761	\$62,080	\$57,767	\$59,533	\$54,605	\$64,474	\$62,634	\$55,855	\$0	\$0	\$0	\$0	\$470,707
Excess Revenue/(Expenditures)	(\$48,810)	\$113,690	\$455,734	(\$11,151)	(\$37,045)	(\$54,498)	(\$36,762)	(\$46,901)	\$0	\$0	\$0	\$0	\$334,257

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	2,647	3,298	3,234	3,292	4,243	4,698	4,314	3,174	452	0	0	0	28,900
Member Rounds	429	694	637	948	697	786	638	452	0	0	0	0	5,281
Comp Rounds	405	541	549	688	678	719	557	420	0	0	0	0	4,557
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$34	\$31	\$38	\$38	\$33	\$28	\$0	\$0	\$0	\$0	\$265

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues:</i>													
Greens Fees	\$82,152	\$107,108	\$109,381	\$102,291	\$160,783	\$180,353	\$140,871	\$89,084	\$0	\$0	\$0	\$0	\$972,022
Gift Cards - Sales	\$188	\$1,019	\$3,373	\$647	\$956	\$785	\$1,592	\$798	\$0	\$0	\$0	\$0	\$9,356
Gift Cards - Usage	(\$725)	(\$1,711)	(\$2,683)	(\$2,379)	(\$2,093)	(\$2,243)	(\$1,689)	(\$1,113)	\$0	\$0	\$0	\$0	(\$14,637)
Season Advance/Trail Fees	\$16,716	\$18,058	\$17,058	\$17,424	\$16,684	\$17,357	\$15,390	\$13,255	\$0	\$0	\$0	\$0	\$131,942
Associate Memberships	\$2,449	\$4,266	\$3,239	\$5,530	\$3,950	\$3,634	\$2,607	\$5,648	\$0	\$0	\$0	\$0	\$31,323
Driving Range	\$3,816	\$6,821	\$6,875	\$6,696	\$8,578	\$9,622	\$9,331	\$5,229	\$0	\$0	\$0	\$0	\$57,019
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$1,400
Merchandise Sales	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$15,190	\$11,790	\$11,045	\$0	\$0	\$0	\$0	\$87,818
Restaurant	\$737	\$1,798	\$3,695	\$2,421	\$1,783	\$3,539	\$2,083	\$1,194	\$0	\$0	\$0	\$0	\$17,249
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$15,018
Miscellaneous Income	\$834	\$1,817	\$699	\$3,028	\$3,848	\$329	\$1,745	\$590	\$0	\$0	\$0	\$0	\$12,890
Total Revenues	\$115,468	\$150,030	\$156,441	\$146,015	\$209,224	\$230,618	\$185,772	\$127,833	\$0	\$0	\$0	\$0	\$1,321,400

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,319	\$681	\$1,123	\$543	\$781	\$893	\$1,167	\$944	\$0	\$0	\$0	\$0	\$7,451
Telephone/Internet	\$393	\$289	\$497	\$393	\$448	\$374	\$433	\$393	\$0	\$0	\$0	\$0	\$3,221
Postage	\$447	\$0	\$253	\$0	\$250	\$107	\$132	\$250	\$0	\$0	\$0	\$0	\$1,438
Printing & Binding	\$0	\$81	\$645	\$578	\$0	\$0	\$1,020	\$0	\$0	\$0	\$0	\$0	\$2,324
Utilities	\$281	\$455	\$457	\$333	\$435	\$412	\$597	\$440	\$0	\$0	\$0	\$0	\$3,410
Repairs & Maintenance	\$405	\$270	\$546	\$265	\$2,079	\$1,291	\$450	\$680	\$0	\$0	\$0	\$0	\$5,986
Advertising	\$3,585	\$1,156	\$7,073	\$2,770	\$4,879	\$4,569	\$6,873	\$3,149	\$0	\$0	\$0	\$0	\$34,054
Bank Charges	\$2,149	\$2,149	\$2,754	\$2,720	\$3,173	\$4,053	\$4,281	\$3,634	\$0	\$0	\$0	\$0	\$23,986
Office Supplies	\$191	\$134	\$254	\$0	\$134	\$663	\$252	\$439	\$0	\$0	\$0	\$0	\$2,066
Operating Supplies	\$691	\$195	\$180	\$72	\$421	\$144	\$216	\$294	\$0	\$0	\$0	\$0	\$2,212
Dues, Licenses & Subscriptions	\$161	\$110	\$22	\$976	\$446	\$3,237	\$13	\$920	\$0	\$0	\$0	\$0	\$5,885
Drug Testing - All Departments	\$89	\$89	\$0	\$110	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$356
Training, Education & Employee Relations	\$142	\$0	\$2,804	\$0	\$163	\$26	\$340	\$829	\$0	\$0	\$0	\$0	\$4,304
Contractual Security	\$120	\$1,061	\$170	\$120	\$120	\$120	\$120	\$120	\$0	\$0	\$0	\$0	\$1,951
IT Services	\$0	\$139	\$255	\$290	\$0	\$625	\$257	\$0	\$0	\$0	\$0	\$0	\$1,566
Total Golf Course Expenditures	\$9,046	\$6,808	\$17,031	\$9,170	\$13,396	\$16,513	\$16,151	\$12,092	\$0	\$0	\$0	\$0	\$100,208

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Restaurant Expenditures:</i>													
Utilities	\$804	\$773	\$689	\$891	\$788	\$801	\$738	\$753	\$0	\$0	\$0	\$0	\$6,238
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$128	\$0	\$0	\$0	\$0	\$0	\$128
Equipment Lease	\$89	\$91	\$91	\$1	\$91	\$91	\$89	\$91	\$0	\$0	\$0	\$0	\$633
Total Restaurant Expenditures	\$893	\$864	\$780	\$892	\$879	\$892	\$895	\$844	\$0	\$0	\$0	\$0	\$6,999

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	\$17,893	\$18,640	\$18,667	\$15,824	\$0	\$0	\$0	\$0	\$133,633
Administrative Fee	\$1,233	\$1,239	\$1,307	\$1,276	\$1,416	\$1,309	\$1,347	\$1,255	\$0	\$0	\$0	\$0	\$10,383
FICA Expense	\$1,325	\$1,153	\$1,182	\$1,130	\$1,369	\$1,437	\$1,428	\$1,211	\$0	\$0	\$0	\$0	\$10,234
Health Insurance	\$86	(\$24)	\$35	\$46	\$46	\$38	\$38	\$13	\$0	\$0	\$0	\$0	\$279
Workers Compensation	\$361	\$314	\$322	\$308	\$373	\$391	\$389	\$376	\$0	\$0	\$0	\$0	\$2,833
Unemployment	\$615	\$425	\$441	\$889	\$993	\$968	\$525	\$815	\$0	\$0	\$0	\$0	\$5,670
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,504	\$1,808	\$1,686	\$1,788	\$1,793	\$1,900	\$1,708	\$1,857	\$0	\$0	\$0	\$0	\$14,044
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$128	\$0	\$0	\$0	\$0	\$0	\$128
Supplies	\$191	\$102	\$599	\$91	\$1,930	\$1,320	\$1,475	\$651	\$0	\$0	\$0	\$0	\$6,358
Uniforms	\$0	\$0	\$0	\$0	\$0	\$207	\$0	\$0	\$0	\$0	\$0	\$0	\$207
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	\$3,786	\$3,786	\$3,786	\$3,786	\$0	\$0	\$0	\$0	\$30,941
Cart Maintenance	\$0	\$986	\$509	\$934	\$730	\$21	\$563	\$1,752	\$0	\$0	\$0	\$0	\$5,496
Driving Range	\$632	\$632	(\$233)	\$3,409	\$0	\$0	\$1,182	\$421	\$0	\$0	\$0	\$0	\$6,042
Total Golf Operation Expenditures	\$26,823	\$25,250	\$26,206	\$28,429	\$30,328	\$30,018	\$31,236	\$27,959	\$0	\$0	\$0	\$0	\$226,248

Merchandise Sales:

Cost of Goods Sold	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$0	\$0	\$0	\$0	\$63,425
Total Merchandise Sales	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$0	\$0	\$0	\$0	\$63,425

Golf Course Maintenance:

Salaries	\$33,113	\$31,794	\$30,646	\$29,409	\$33,417	\$31,312	\$33,108	\$31,154	\$0	\$0	\$0	\$0	\$253,952.19
Administrative Fees	\$723	\$721	\$781	\$704	\$779	\$754	\$779	\$729	\$0	\$0	\$0	\$0	\$5,971.55
FICA Expense	\$2,479	\$2,380	\$2,303	\$2,167	\$2,462	\$2,249	\$2,370	\$2,250	\$0	\$0	\$0	\$0	\$18,639.20
Employee Insurance	\$1,290	\$2,054	\$2,808	\$4,471	\$3,544	\$3,505	\$5,286	\$2,878	\$0	\$0	\$0	\$0	\$25,837.34
Workers Compensation	\$686	\$660	\$636	\$612	\$692	\$649	\$688	\$743	\$0	\$0	\$0	\$0	\$5,366.04
Unemployment	\$175	\$191	\$237	\$1,803	\$1,410	\$957	\$596	\$456	\$0	\$0	\$0	\$0	\$5,824.60
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Consulting Fees	\$500	\$500	\$500	\$500	\$1,000	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$4,000.00
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Utilities/Water	\$2,008	\$1,936	\$1,936	\$1,997	\$1,865	\$2,925	\$2,234	\$2,028	\$0	\$0	\$0	\$0	\$17,018.11
Repairs	\$3,883	\$3,416	\$3,741	\$2,102	\$2,490	\$5,249	\$6,414	\$2,630	\$0	\$0	\$0	\$0	\$29,925.56
Fuel & Oil	\$4,697	\$2,619	\$3,492	\$3,478	\$4,360	\$5,016	\$1,876	\$7,664	\$0	\$0	\$0	\$0	\$33,201.90
Pest Control	\$247	\$247	\$257	\$550	\$257	\$257	\$257	\$257	\$0	\$0	\$0	\$0	\$2,319.01
Irrigation/Drainage	\$1,174	\$846	\$889	\$1,914	\$1,199	\$1,042	\$3,161	\$3,464	\$0	\$0	\$0	\$0	\$13,688.62
Sand and Topsoil	\$549	\$1,916	\$1,466	\$1,979	\$1,901	\$920	\$1,775	\$2,288	\$0	\$0	\$0	\$0	\$12,793.90
Flower/Mulch	\$0	\$114	\$0	\$0	\$1,260	\$315	\$719	\$719	\$0	\$0	\$0	\$0	\$3,126.69
Fertilizer	\$5,303	\$12,709	\$11,544	\$11,081	\$10,415	\$11,445	\$11,659	\$6,701	\$0	\$0	\$0	\$0	\$80,856.60
Seed/Sod	\$406	\$2,477	\$2,477	\$1,984	\$1,579	\$0	\$0	\$2,292	\$0	\$0	\$0	\$0	\$11,213.25
Trash Removal	\$271	\$135	\$0	\$0	\$271	\$0	\$271	\$135	\$0	\$0	\$0	\$0	\$1,082.48
Contingency	\$585	\$1,137	\$585	\$2,968	\$2,901	\$1,678	\$818	\$818	\$0	\$0	\$0	\$0	\$11,491.09
First Aid	\$78	\$0	\$90	\$200	\$0	\$0	\$269	\$0	\$0	\$0	\$0	\$0	\$636.65
Office Supplies	\$0	\$0	\$0	\$0	\$526	\$245	\$0	\$298	\$0	\$0	\$0	\$0	\$1,068.43
Operating Supplies	\$815	\$1,289	\$811	\$947	\$2,131	\$2,746	\$1,708	\$774	\$0	\$0	\$0	\$0	\$11,219.89
Training	\$0	\$360	\$0	\$112	\$110	\$709	\$0	\$489	\$0	\$0	\$0	\$0	\$1,779.72
Janitorial Supplies	\$1,173	\$0	\$0	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,294.18
Soil & Water Testing	\$0	\$0	\$494	\$494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$987.46
Uniforms	\$771	\$561	\$636	\$642	\$553	\$514	\$514	\$642	\$0	\$0	\$0	\$0	\$4,831.98
Equipment Rental	\$492	\$0	\$0	\$152	\$13,453	\$13,315	\$13,132	\$13,469	\$0	\$0	\$0	\$0	\$643.99
Equipment Lease	\$12,503	\$10,662	\$5,966	\$8,785	\$0	\$13,315	\$13,132	\$13,469	\$0	\$0	\$0	\$0	\$91,286.30
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00
Total Golf Course Maintenance	\$73,922	\$78,811	\$72,285	\$79,173	\$88,574	\$86,300	\$88,134	\$82,858	\$0	\$0	\$0	\$0	\$650,057

Vierra East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$400
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$667
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$307	\$307	\$0	\$0	\$0	\$0	\$2,489
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,000
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$37,520
Insurance	\$5,266	\$5,266	\$5,359	\$4,540	\$5,307	\$7,716	\$7,211	\$7,211	\$0	\$0	\$0	\$0	\$47,876
Property Taxes	\$504	\$504	\$1,444	\$845	\$504	\$504	\$504	\$504	\$0	\$0	\$0	\$0	\$5,314
Total Administrative Expenditures	\$11,031	\$11,031	\$12,064	\$10,546	\$11,072	\$13,481	\$12,970	\$12,970	\$0	\$0	\$0	\$0	\$95,266
<i>Revenues:</i>													
Renewal & Replacement	\$1,490	\$2,309	\$3,001	\$3,129	\$2,920	\$4,184	\$4,612	\$3,715	\$0	\$0	\$0	\$0	\$25,361
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	\$2,920	\$4,184	\$4,612	\$3,715	\$0	\$0	\$0	\$0	\$25,361
Total Revenues	\$115,468	\$150,030	\$156,441	\$146,015	\$209,224	\$230,618	\$185,772	\$127,833	\$0	\$0	\$0	\$0	\$1,321,400
Total Expenditures	\$132,198	\$128,210	\$141,486	\$133,293	\$155,569	\$162,430	\$162,775	\$151,603	\$0	\$0	\$0	\$0	\$1,167,563
Operating Income (Loss)	(\$16,731)	\$21,820	\$14,955	\$12,722	\$53,656	\$68,188	\$22,997	(\$23,770)	\$0	\$0	\$0	\$0	\$153,837
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$372,237
Interest Income	\$62	\$64	\$46	\$48	\$48	\$43	\$58	\$154	\$0	\$0	\$0	\$0	\$523
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)	(\$14,873)	(\$14,873)	(\$14,873)	(\$14,873)	\$0	\$0	\$0	\$0	(\$31,189.85)
Principal Expense	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	\$0	\$0	\$0	\$0	(\$253,333.36)
Total Non Operating Revenues/(Expenditures)	\$51	\$54	\$36	\$38	\$38	\$33	\$48	\$144	\$0	\$0	\$0	\$0	\$441
Net Non Operating Income / (Loss)	(\$16,679)	\$21,874	\$14,991	\$12,760	\$53,693	\$68,221	\$23,044	(\$23,626)	\$0	\$0	\$0	\$0	\$154,278

Viera East Community Development District

ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$15,190	\$11,790	\$11,045	\$0	\$0	\$0	\$0	\$87,818
Total Revenues	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$15,190	\$11,790	\$11,045	\$0	\$0	\$0	\$0	\$87,818
<i>Expenditures</i>													
Cost of Goods Sold	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$0	\$0	\$0	\$0	\$63,425
Total Expenditures	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$0	\$0	\$0	\$0	\$63,425
Operating Income (Loss)	(\$1,744)	\$5,665	\$2,634	\$6,452	\$4,285	\$4,148	\$3,074	(\$120)	\$0	\$0	\$0	\$0	\$24,394

**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)
Less: May 1, 2018 Principal	(\$1,810,000)
Current Bonds Outstanding	\$8,335,000

(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:	\$280,230
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Current Bonds Outstanding	\$3,700,000

**Viera East
Community Development District
Special Assessment Receipts - FY2018**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
10/20/17	\$ 1,231	\$ 261	\$ 783	\$ 188	\$ 1,231
11/14/17	\$ 61,124	\$ 12,958	\$ 38,852	\$ 9,314	\$ 61,124
11/27/17	\$ 745,889	\$ 158,122	\$ 474,112	\$ 113,654	\$ 745,889
12/12/17	\$ 2,020,651	\$ 428,361	\$ 1,284,395	\$ 307,895	\$ 2,020,651
12/19/17	\$ 379,495	\$ 80,450	\$ 241,220	\$ 57,825	\$ 379,495
1/10/18	\$ 204,534	\$ 43,359	\$ 130,009	\$ 31,166	\$ 204,534
1/30/18	\$ 1,515	\$ 321	\$ 963	\$ 231	\$ 1,515
2/7/2018 (1)	\$ 60,700	\$ 12,868	\$ 38,583	\$ 9,249	\$ 60,700
3/6/18	\$ 24,935	\$ 5,286	\$ 15,849	\$ 3,799	\$ 24,935
4/11/2018 (2)	\$ 99,902.41	\$ 21,178	\$ 63,501	\$ 15,223	\$ 99,902
5/8/18	\$ 19,924	\$ 4,224	\$ 12,664	\$ 3,036	\$ 19,924
5/23/18	\$ 187	\$ 40	\$ 119	\$ 29	\$ 187
	\$ 3,620,086	\$ 767,429	\$ 2,301,050	\$ 551,607	\$ 3,620,086

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,301,050	\$ (2,288,267)	\$ 12,783	\$ 122,120
General Fund	\$ 808,157	21.20%	\$ 767,429	\$ (767,429)	\$ -	\$ 40,728
Recreation Fund	\$ 580,882	15.24%	\$ 551,607	\$ (548,543)	\$ 3,064	\$ 29,275
	\$ 3,812,209	100.00%	\$ 3,620,086	\$ (3,604,238)	\$ 15,848	\$ 192,123

- (1) Represents Distribution less Postage Billing deductions from February 7, 2018 distribution
- (2) Represents Distribution less Postage Billing deductions from April 11, 2018 distribution
- (3) Represents Interest Distribution

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	\$ 151,735	\$ 220,234	\$ 243,231	\$ 219,461	\$ 210,218	\$ 176,469	\$ 154,798				
Revenues																
Golf Course	\$ 115,468	\$ 150,030	\$ 156,441	\$ 146,015	\$ 209,224	\$ 230,618	\$ 185,772	\$ 127,833	\$ 139,520	\$ 114,846	\$ 127,007	\$ 90,879	\$ 1,793,652			
Course Operations	\$ 114,731	\$ 148,232	\$ 152,746	\$ 143,594	\$ 207,442	\$ 227,079	\$ 183,689	\$ 126,639	\$ 138,739	\$ 114,205	\$ 126,297	\$ 90,374	\$ 1,773,765			
Restaurant	\$ 737	\$ 1,798	\$ 3,695	\$ 2,421	\$ 1,783	\$ 3,539	\$ 2,083	\$ 1,194	\$ 781	\$ 641	\$ 710	\$ 505	\$ 19,886			
Total All Cash	\$ 180,781	\$ 198,612	\$ 226,843	\$ 231,372	\$ 307,304	\$ 382,353	\$ 406,006	\$ 371,064	\$ 358,981	\$ 325,065	\$ 303,476	\$ 245,677	\$ 1,793,652			
Expenses																
Golf Course	\$ 132,198	\$ 128,210	\$ 141,486	\$ 133,293	\$ 155,569	\$ 162,119	\$ 162,775	\$ 151,603	\$ 148,762	\$ 148,596	\$ 148,678	\$ 147,634	\$ 1,760,922			
Course Operations	\$ 131,305	\$ 127,346	\$ 140,706	\$ 132,400	\$ 154,690	\$ 161,227	\$ 161,820	\$ 150,759	\$ 147,833	\$ 147,833	\$ 147,833	\$ 147,033	\$ 1,750,785			
Restaurant	\$ 893	\$ 864	\$ 780	\$ 892	\$ 879	\$ 892	\$ 955	\$ 844	\$ 929	\$ 763	\$ 845	\$ 601	\$ 10,137			
Cash Less Expenses	\$ 48,582	\$ 70,402	\$ 85,357	\$ 98,080	\$ 151,735	\$ 220,234	\$ 243,231	\$ 219,461	\$ 210,218	\$ 176,469	\$ 154,798	\$ 98,043				
													Projected Revenues FY 2018	\$ 1,793,652		
													Projected Expenses FY 2018	\$ 1,760,922		
													Projected Surplus(Deficit) FY 2018	\$ 32,730		

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

<u>Rounds of Golf</u>	Monthly		Year to Date	
Paid Rounds				
Rounds of Golf- Associate Member	418	10%	3,779	10%
Rounds of Golf- CDD Resident	581	14%	6,851	18%
Rounds of Golf - Public	2,048	51%	13,615	36%
Rounds of Golf - Golf Now / EZ Links	158	4%	3,254	9%
Rounds of Golf- Tournaments	88	2%	1,173	3%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	-116	-3%	437	-1%
Total Paid Rounds	3,177		28,235	
Member Rounds				
Rounds of Golf - Members	431	11%	4,944	13%
Total Member Rounds	431		4,944	
Comp Rounds				
Rounds of Golf- Staff/Comp	122	3%	1,132	3%
Rounds of Golf- GolfNow EZ Links - Trade	195	5%	2,100	6%
Rounds of Golf- Other Comp	114	3%	1,231	3%
Total Comp Rounds	431		4,463	
TOTAL ROUNDS OF GOLF	4,039	100%	37,642	100%

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
347	2,992	71	787
683	7,133	-102	-282
947	8,294	1,101	5,321
664	6,285	-506	-3,031
107	1,880	-19	-707
281	1,078	-281	-1,078
-42	-501	-74	64
2,987	27,161	190	1,074
775	6,549	-344	-1,605
775	6,549	-344	-1,605
149	1,192	-27	-60
333	2,575	-138	-475
117	1,254	-3	-23
599	5,021	-168	-558
4,361	38,731	-322	-1,089

<u>Revenues</u>	Monthly		Year to Date	
Greens Fee Revenue				
Rounds of Golf- Associate Member	\$12,583	14%	\$141,866	15%
Rounds of Golf- CDD Resident	\$14,153	16%	\$207,596	22%
Rounds of Golf - Public	\$54,714	63%	\$466,386	48%
Rounds of Golf - Golf Now / EZ Links	\$5,247	6%	\$120,531	12%
Rounds of Golf- Tournaments	\$2,990	3%	\$39,159	4%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,308)	-3%	(\$10,573)	-1%
TOTAL GREENS FEE REVENUE	\$87,379	100%	\$964,965	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$10,041	\$107,362	\$2,542	\$34,504
\$16,332	\$214,833	(\$2,179)	(\$7,237)
\$25,684	\$295,020	\$29,030	\$171,366
\$18,078	\$223,695	(\$12,831)	(\$103,164)
\$2,850	\$61,735	\$140	(\$22,576)
\$7,647	\$34,238	(\$7,647)	(\$34,238)
(\$819)	(\$9,041)	(\$1,489)	(\$1,532)
\$79,813	\$927,842	\$7,566	\$37,123

<u>Average \$ per Round of Golf</u>	Monthly	Year to Date
Average \$ per round of Golf		
Rounds of Golf- Associate Member	\$30.10	\$37.54
Rounds of Golf- CDD Resident	\$24.36	\$30.30
Rounds of Golf - Public	\$26.72	\$34.26
Rounds of Golf - Golf Now / EZ Links	\$33.21	\$37.04
Rounds of Golf- Tournaments	\$33.98	\$33.38
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$19.90	\$24.19
TOTAL - Average \$ per round of Golf	\$27.50	\$34.18

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$28.94	\$35.88	\$1.17	\$1.66
\$23.91	\$30.12	\$0.45	\$0.18
\$27.12	\$35.57	(\$0.41)	(\$1.31)
\$27.23	\$35.59	\$5.98	\$1.45
\$26.64	\$32.84	\$7.34	\$0.55
\$27.21	\$31.76	(\$27.21)	(\$31.76)
\$19.50	\$18.05	\$0.40	\$6.15
\$26.72	\$34.16	\$0.78	\$0.02

	Monthly	Year to Date
Membership Revenue	\$13,255	\$131,939
Average \$ per round of Golf	\$30.75	\$26.69

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$15,882	\$148,412	(\$2,627)	(\$16,473)
\$20.49	\$22.66	\$10.26	\$4.02