



**Viera East
Community Development
District**

Unaudited Financial Reporting

June 30, 2018



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Viera East Community Development District

Combined Balance Sheet
June 30, 2018

Governmental Fund Types

Totals

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>(Memorandum only)</u>
Assets					
Operating Account	\$429,965	\$1,946	---	\$439,153	\$871,063
Accounts Receivable	---	---	---	\$4,853	\$4,853
Assessment Receivable	---	---	---	---	\$0
Rent Receivable	---	---	---	\$767	\$767
Due From Golf Course	\$130,257	---	---	---	\$130,257
Due From General Fund	---	---	\$11,656	\$18,065	\$29,721
Due From Capital Reserve	---	---	---	\$6,000	\$6,000
Due from Debt Service	\$5	---	---	---	\$5
Due from Other	---	---	---	\$2,104	\$2,104
Inventory - Pro Shop	---	---	---	\$76,783	\$76,783
Investments:					
State Board	---	\$194,006	---	---	\$194,006
Benefit Assessment-Series 2012	---	---	---	\$1,180	\$1,180
Reserve - Series 2012	---	---	---	\$280,290	\$280,290
Bond Service 2006	---	---	\$485,813	---	\$485,813
Bond Service 2012	---	---	---	\$1,323	\$1,323
Improvements (Net of Depreciation)	---	---	---	\$1,259,416	\$1,259,416
Prepaid Expenses- Debt	---	---	---	\$94,999	\$94,999
Prepaid Expenses- Operations	\$6,323	---	---	\$78,275	\$84,598
Total Assets	\$566,550	\$195,952	\$497,469	\$2,263,206	\$3,523,177
Liabilities					
Accounts Payable	---	---	---	(\$2,651)	(\$2,651)
Accrued Expenses	\$8,675	---	---	\$617	\$9,292
Deferred Revenue- Season Advance	---	---	---	\$72,834	\$72,834
Deferred Revenue- Special Assessments O&M	---	---	---	\$5,632	\$5,632
Deferred Revenue- Special Assessments Debt	---	---	---	\$135,242	\$135,242
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	\$5	\$130,257	\$130,262
Accrued Interest Payable	---	---	---	\$22,309	\$22,309
Accrued Principal Payable	---	---	---	---	\$0
Golf Cart Lease Payable	---	---	---	---	\$0
Sales Tax Payable	---	---	---	\$9,935	\$9,935
Event Deposits	---	---	---	\$258	\$258
Due to Golf Course	\$18,065	\$6,000	---	---	\$24,065
Due to Debt Service	\$11,656	---	---	---	\$11,656
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$3,429	---	---	\$7,650	\$11,079
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	---	---	---	(\$1,961,119)	(\$1,961,119)
Fund Balances					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$6,323	---	---	---	\$6,323
Unassigned	\$342,402	\$189,952	---	---	\$532,354
Restricted for Debt Service	---	---	\$497,464	---	\$497,464
Total Liabilities, Fund Equity, Other	\$566,550	\$195,952	\$497,469	\$2,263,206	\$3,523,177

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 6/30/18	Actual 6/30/18	Variance
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Revenues

Maintenance Assessments	\$808,157	\$808,157	\$802,110	(\$6,047)
Golf Course Administrative Services	\$56,280	\$42,210	\$42,210	\$0
Interest Income	\$100	\$75	\$16	(\$59)
Total Revenues	\$864,536	\$850,441	\$844,336	(\$6,105)

Administrative Expenditures

Supervisors Fees	\$30,195	\$22,646	\$20,663	\$1,983
Engineering Fees	\$5,000	\$3,750	\$2,025	\$1,725
Attorney's Fees	\$5,000	\$3,750	\$522	\$3,228
Dissemination	\$1,000	\$750	\$750	\$0
Trustee Fees	\$5,600	\$4,200	\$4,186	\$14
Annual Audit	\$6,500	\$4,875	\$5,021	(\$146)
Collection Agent	\$2,500	\$1,875	\$1,875	(\$0)
Management Fees	\$97,515	\$73,136	\$73,136	\$0
Postage	\$2,500	\$1,875	\$609	\$1,266
Printing & Binding	\$4,500	\$3,375	\$475	\$2,900
Insurance- Liability	\$7,293	\$5,470	\$5,081	\$388
Legal Advertising	\$2,500	\$1,875	\$0	\$1,875
Other Current Charges	\$1,500	\$1,125	\$881	\$244
Office Supplies	\$3,000	\$2,250	\$1,199	\$1,051
Dues & Licenses	\$175	\$131	\$131	\$0
Information Technology	\$3,400	\$2,550	\$2,550	\$0
Total Administrative	\$178,178	\$133,634	\$119,105	\$14,528

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

	Adopted Budget	Prorated Budget 6/30/18	Actual 6/30/18	Variance
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Operating Expenditures

Salaries	\$131,660	\$98,745	\$98,081	\$664
Administrative Fee	\$1,199	\$899	\$1,074	(\$175)
FICA Expense	\$10,072	\$7,554	\$7,345	\$209
Employee Insurance	\$7,667	\$5,750	\$5,860	(\$110)
Workers Compensation	\$2,581	\$1,936	\$2,151	(\$215)
Unemployment	\$853	\$640	\$777	(\$137)
Other Contractual	\$6,500	\$4,875	\$5,028	(\$153)
Training	\$500	\$375	\$0	\$375
Uniforms	\$500	\$375	\$0	\$375
Total Operating	\$161,532	\$121,149	\$120,316	\$833

Maintenance Expenditures

Canal Maintenance	\$11,000	\$8,250	\$4,764	\$3,486
Lake Bank Restoration	\$60,000	\$45,000	\$0	\$45,000
Environmental Services	\$27,000	\$20,250	\$4,314	\$15,936
Water Management System	\$99,000	\$74,250	\$72,214	\$2,036
Control Burns	\$15,000	\$11,250	\$0	\$11,250
Contingencies	\$9,000	\$6,750	\$970	\$5,780
Fire Line Maintenance	\$5,000	\$3,750	\$2,653	\$1,097
Basin Repair	\$4,000	\$3,000	\$455	\$2,545
Total Maintenance	\$230,000	\$172,500	\$85,369	\$87,131

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 6/30/18	Actual 6/30/18	Variance
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Grounds Maintenance Expenditures

Salaries	\$145,559	\$109,169	\$108,475	\$694
Administrative Fees	\$3,289	\$2,467	\$2,535	(\$69)
FICA	\$11,135	\$8,351	\$7,814	\$537
Health Insurance	\$24,205	\$18,154	\$20,731	(\$2,577)
Workers Compensation	\$2,853	\$2,140	\$2,373	(\$233)
Unemployment	\$2,132	\$1,599	\$1,732	(\$133)
Telephone	\$2,000	\$1,500	\$3,794	(\$2,294)
Utilities	\$7,700	\$5,775	\$4,073	\$1,702
Property Appraiser	\$1,990	\$1,493	\$1,986	(\$494)
Insurance	\$1,359	\$1,019	\$878	\$142
Repairs	\$14,000	\$10,500	\$9,975	\$525
Fuel	\$16,500	\$12,375	\$1,039	\$11,336
Park Maintenance	\$3,000	\$2,250	\$3,565	(\$1,315)
Sidewalk Maintenance	\$5,000	\$3,750	\$5,245	(\$1,495)
Chemicals	\$5,000	\$3,750	\$1,531	\$2,219
Contingencies	\$6,000	\$4,500	\$1,867	\$2,633
Refuse	\$9,000	\$6,750	\$3,751	\$2,999
Office Supplies	\$1,000	\$750	\$233	\$517
Uniforms	\$3,000	\$2,250	\$1,830	\$420
Rain Bird Pump System	\$18,500	\$13,875	\$13,748	\$127
Maintenance Reserve - Transfer Out	\$11,604	\$8,703	\$8,703	\$0
Total Grounds Maintenance	\$294,826	\$221,120	\$205,879	\$15,241
Total Expenditures	\$864,536	\$648,402	\$530,669	\$117,733
Excess Revenue/(Expenditures)	\$0		\$313,666	
Beginning Fund Balance	\$0		\$211,058	
Ending Fund Balance	\$0		\$524,725	

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending June 30, 2018

	Adopted Budget	Prorated Budget 6/30/18	Actual 6/30/18	Variance
<u>Revenues</u>				
Interest Income	\$250	\$188	\$2,334	\$2,146
Reserve Funding - Transfer In (General)	\$11,604	\$8,703	\$8,703	\$0
Reserve Funding - Transfer In (Golf)	\$30,899	\$23,174	\$27,098	\$3,924
Total Revenues	\$42,753	\$32,065	\$38,135	\$6,070
<u>Expenditures</u>				
Capital Outlay	\$125,000	\$73,412	\$73,412	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$73,412	\$73,412	\$0
Excess Revenues/(Expenditures)	(\$82,247)		(\$35,277)	
Beginning Fund Balance	\$785,491		\$225,229	
Ending Fund Balance	\$703,244		\$189,952	

**Viera East
Community Development District**

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending June 30, 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
6/21/18	Wesco Turf, Inc	Golf Cart Repairs	\$ 6,723.18
Total			<u>\$ 73,412.18</u>

Viera East

Community Development District

Debt Service Fund
Statement of Revenues & Expenditures
For Period Ending June 30, 2018

	Adopted Budget	Prorated Budget 6/30/18	Actual 6/30/18	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,405,038	(\$18,132)
Interest Income	\$100	\$75	\$1,948	\$1,873
Total Revenues	\$2,423,270	\$2,423,245	\$2,406,986	(\$16,259)
<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)		\$13,649	
Beginning Fund Balance	\$466,966		\$483,815	
Ending Fund Balance	\$450,026		\$497,464	

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	2,924	2,909	15	31,824	30,336	1,488
Member Rounds	10,000	441	781	(340)	5,722	8,144	(2,422)
Comp Rounds	6,000	477	469	8	5,034	4,886	148
Total Memberships	60	2	-	2	46	60	(14)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$31	\$31	\$0	\$33	\$35	(\$2)

Revenues

Greens Fees/Cart Fees	\$1,296,290	\$90,392	\$88,796	\$1,596	\$1,062,414	\$1,075,273	(\$12,859)
Gift Cards - Sales	\$25,000	\$1,186	\$1,713	(\$527)	\$10,542	\$20,738	(\$10,196)
Gift Cards - Usage	(\$25,000)	(\$1,110)	(\$1,713)	\$602	(\$15,748)	(\$20,738)	\$4,990
Season Advance/Trail Fees	\$210,000	\$13,125	\$14,385	(\$1,260)	\$145,067	\$174,195	(\$29,128)
Associate Memberships	\$42,000	\$1,422	\$2,877	(\$1,455)	\$32,745	\$34,839	(\$2,095)
Driving Range	\$72,000	\$4,253	\$4,932	(\$679)	\$61,272	\$59,724	\$1,548
Golf Lessons	\$2,100	\$175	\$144	\$31	\$1,575	\$1,742	(\$167)
Merchandise Sales	\$115,000	\$11,604	\$7,878	\$3,727	\$99,423	\$95,393	\$4,030
Restaurant	\$10,000	\$1,707	\$685	\$1,022	\$18,957	\$8,295	\$10,662
Special Assessments - Operations	\$22,527	\$1,877	\$1,879	(\$2)	\$16,895	\$16,891	\$5
Miscellaneous Income	\$15,000	\$665	\$1,251	(\$586)	\$13,556	\$11,247	\$2,309
Total Revenues	\$1,784,917	\$125,297	\$122,826	\$2,471	\$1,446,697	\$1,477,598	(\$30,901)

Golf Course Expenditures

Other Contractual Services	\$18,000	\$794	\$1,501	\$707	\$8,245	\$13,496	\$5,251
Telephone/Internet	\$9,308	\$393	\$776	\$383	\$3,614	\$6,979	\$3,366
Postage	\$450	\$144	\$38	(\$107)	\$1,582	\$337	(\$1,244)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$2,324	\$750	(\$1,574)
Utilities	\$5,000	\$219	\$417	\$198	\$3,628	\$3,749	\$121
Repairs & Maintenance	\$7,000	\$363	\$584	\$220	\$6,349	\$5,249	(\$1,100)
Advertising	\$45,000	\$3,654	\$3,753	\$99	\$37,708	\$33,741	(\$3,967)
Bank Charges	\$30,500	\$2,387	\$2,544	\$157	\$26,373	\$22,869	(\$3,504)
Office Supplies	\$1,500	\$188	\$125	(\$63)	\$2,254	\$1,125	(\$1,129)
Operating Supplies	\$9,500	\$144	\$792	\$648	\$2,356	\$7,123	\$4,767
Dues, Licenses & Subscriptions	\$2,000	\$487	\$167	(\$320)	\$6,372	\$1,500	(\$4,872)
Drug Testing - All Departments	\$500	\$46	\$42	(\$4)	\$402	\$375	(\$27)
Training, Education & Employee Relations	\$2,500	\$87	\$209	\$122	\$4,390	\$1,875	(\$2,516)
Contractual Security	\$5,000	\$120	\$417	\$297	\$2,071	\$3,749	\$1,678
IT Services	\$3,000	\$640	\$250	(\$390)	\$2,206	\$2,249	\$44
Total Golf Course Expenditures	\$140,258	\$9,666	\$11,698	\$2,032	\$109,873	\$105,165	(\$4,708)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$897	\$703	(\$194)	\$7,134	\$7,330	\$195
Pest Control	\$1,800	\$0	\$141	\$141	\$128	\$1,466	\$1,337
Equipment Lease	\$1,100	\$91	\$86	(\$5)	\$723	\$896	\$173
Total Restaurant Expenditures	\$11,900	\$987	\$929	(\$58)	\$7,986	\$9,691	\$1,705

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$222,204	\$17,733	\$18,516	\$783	\$151,367	\$166,646	\$15,280
Administrative Fee	\$12,858	\$1,481	\$1,071	(\$410)	\$11,864	\$9,643	(\$2,221)
FICA Expense	\$17,253	\$1,357	\$1,438	\$81	\$11,590	\$12,939	\$1,349
Health Insurance	\$461	\$38	\$38	\$0	\$317	\$346	\$28
Workers Compensation	\$4,420	\$484	\$368	(\$116)	\$3,317	\$3,315	(\$2)
Unemployment	\$9,322	\$657	\$777	\$119	\$6,327	\$6,991	\$664
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Utilities	\$20,500	\$1,831	\$1,708	(\$122)	\$15,874	\$15,375	(\$499)
Repairs	\$250	\$161	\$21	(\$140)	\$161	\$188	\$26
Pest Control	\$1,800	\$0	\$150	\$150	\$128	\$1,350	\$1,222
Supplies	\$3,000	\$777	\$250	(\$527)	\$7,135	\$2,250	(\$4,885)
Uniforms	\$1,500	\$796	\$125	(\$671)	\$1,003	\$1,125	\$122
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,500	\$1,500
Fuel	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Cart Lease	\$42,636	\$1,641	\$3,553	\$1,912	\$32,583	\$31,977	(\$606)
Cart Maintenance	\$4,000	\$0	\$333	\$333	\$5,496	\$3,000	(\$2,496)
Driving Range	\$10,000	\$0	\$833	\$833	\$6,042	\$7,500	\$1,458
Total Golf Operation Expenditures	\$353,204	\$26,957	\$29,433	\$2,476	\$253,205	\$264,895	\$11,690
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$1,398	\$6,417	\$5,018	\$64,823	\$57,750	(\$7,073)
Total Merchandise Sales	\$77,000	\$1,398	\$6,417	\$5,018	\$64,823	\$57,750	(\$7,073)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$417,502	\$34,671	\$34,792	\$120	\$288,624	\$313,127	\$24,503
Administrative Fees	\$8,698	\$861	\$725	(\$136)	\$6,832	\$6,524	(\$309)
FICA Expense	\$32,727	\$2,572	\$2,727	\$155	\$21,211	\$24,545	\$3,334
Employee Insurance	\$58,955	\$4,927	\$4,913	(\$14)	\$30,764	\$44,216	\$13,452
Workers Compensation	\$8,384	\$942	\$699	(\$243)	\$6,308	\$6,288	(\$20)
Unemployment	\$6,617	\$142	\$551	\$409	\$5,967	\$4,963	(\$1,004)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$315	\$315
Consulting Fees	\$6,000	\$500	\$500	\$0	\$4,500	\$4,500	\$0
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$1,875	\$1,875
Utilities/Water	\$25,700	\$2,137	\$2,142	\$5	\$19,155	\$19,275	\$120
Repairs	\$42,000	\$2,163	\$3,500	\$1,337	\$32,088	\$31,500	(\$588)
Fuel & Oil	\$35,000	\$3,663	\$2,917	(\$747)	\$36,865	\$26,250	(\$10,615)
Pest Control	\$1,500	\$0	\$125	\$125	\$2,319	\$1,125	(\$1,194)
Irrigation/Drainage	\$34,000	\$2,235	\$2,833	\$599	\$15,923	\$25,500	\$9,577
Sand and Topsoil	\$17,500	\$1,573	\$1,458	(\$114)	\$14,367	\$13,125	(\$1,242)
Flower/Mulch	\$7,000	\$2,239	\$583	(\$1,656)	\$5,366	\$5,250	(\$116)
Fertilizer	\$120,000	\$11,973	\$10,000	(\$1,973)	\$92,829	\$90,000	(\$2,829)
Seed/Sod	\$14,000	\$709	\$1,167	\$457	\$11,922	\$10,500	(\$1,422)
Trash Removal	\$2,000	\$135	\$167	\$31	\$1,218	\$1,500	\$282
Contingency	\$6,000	\$818	\$500	(\$318)	\$12,309	\$4,500	(\$7,809)
First Aid	\$600	\$115	\$50	(\$65)	\$752	\$450	(\$302)
Office Supplies	\$500	\$243	\$42	(\$201)	\$1,311	\$375	(\$936)
Operating Supplies	\$18,000	\$2,077	\$1,500	(\$577)	\$13,297	\$13,500	\$203
Training	\$500	\$369	\$42	(\$327)	\$2,148	\$375	(\$1,773)
Janitorial Supplies	\$800	\$0	\$67	\$67	\$1,294	\$600	(\$694)
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$987	\$750	(\$237)
Uniforms	\$10,500	\$534	\$875	\$341	\$5,366	\$7,875	\$2,509
Equipment Rental	\$4,000	\$0	\$333	\$333	\$644	\$3,000	\$2,356
Equipment Lease	\$148,000	\$13,469	\$12,333	(\$1,136)	\$104,756	\$111,000	\$6,244
Small Tools	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Total Golf Course Maintenance	\$1,030,903	\$89,067	\$85,909	(\$3,158)	\$739,123	\$773,177	\$34,054

Viera East
Community Development District
 Golf Course/Recreation Fund – Operations
 Statement of Revenues & Expenditures
 For Period Ending June 30, 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	\$1,125	\$1,125
Arbitrage	\$600	\$50	\$50	\$0	\$450	\$450	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$750	\$750	\$0
Trustee Fees	\$3,750	\$307	\$313	\$5	\$2,796	\$2,813	\$16
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,125	\$1,125	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$42,210	\$42,210	\$0
Insurance	\$71,000	\$7,211	\$5,917	(\$1,294)	\$55,087	\$53,250	(\$1,837)
Property Taxes	\$6,000	\$504	\$500	(\$4)	\$5,819	\$4,500	(\$1,319)
Total Administrative Expenditures	\$141,630	\$12,970	\$11,803	(\$1,168)	\$108,237	\$106,223	(\$2,014)
Renewal & Replacement Operating Reserves	\$30,899	\$2,557	\$2,575	\$18	\$27,918	\$23,174	(\$4,743)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,899	\$2,557	\$2,575	\$18	\$27,918	\$23,174	(\$4,743)
Total Revenues	\$1,784,917	\$125,297	\$122,826	\$2,471	\$1,446,697	\$1,477,598	(\$30,901)
Total Expenditures	\$1,785,795	\$143,602	\$148,762	\$5,160	\$1,311,165	\$1,340,076	\$28,911
Operating Income (Loss)	(\$878)	(\$18,305)	(\$25,936)	\$7,631	\$135,532	\$137,522	(\$1,990)
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$418,766	\$418,766	\$0
Interest Income	\$1,000	\$60	\$83	(\$23)	\$584	\$750	(\$166)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$178,478)	(\$14,873)	(\$14,873)	(\$0)	(\$133,859)	(\$133,858)	(\$0)
Principal Expense	(\$380,000)	(\$31,667)	(\$31,667)	(\$0)	(\$285,000)	(\$285,000)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$878	\$50	\$73	(\$23)	\$491	\$658	(\$167)
Change in Net Assets	\$0	(\$18,255)	(\$25,863)	\$7,608	\$136,023	\$138,180	(\$2,157)
Beginning Net Assets	\$0	----	-----	-----	(\$2,097,142)	-----	-----
Ending Net Assets	\$0	----	-----	-----	(\$1,961,119)	-----	-----

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	\$34,681	\$0	\$0	\$0	\$802,110
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$42,210
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	\$39,371	\$0	\$0	\$0	\$844,336

Administrative Expenditures

Supervisors Fees	\$2,272	\$3,293	\$1,580	\$1,350	\$2,503	\$2,503	\$2,272	\$3,754	\$1,138	\$0	\$0	\$0	\$20,663
Engineering Fees	\$0	\$1,125	\$0	\$0	\$0	\$0	\$450	\$0	\$450	\$0	\$0	\$0	\$2,025
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	\$83	\$0	\$0	\$0	\$750
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$463	\$463	\$0	\$0	\$0	\$4,186
Annual Audit	\$542	\$542	\$542	\$588	\$542	\$542	\$575	\$575	\$575	\$0	\$0	\$0	\$5,021
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$1,875
Management Fees	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$0	\$0	\$0	\$73,136
Postage	\$33	\$130	\$143	\$77	\$56	\$59	\$43	\$36	\$31	\$0	\$0	\$0	\$609
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	\$565	\$0	\$0	\$0	\$5,081
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	\$138	\$0	\$0	\$0	\$881
Office Supplies	\$265	\$250	\$250	\$20	\$150	\$20	\$20	\$77	\$146	\$0	\$0	\$0	\$1,199
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$131
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$2,550
Total Administrative	\$12,994	\$15,232	\$12,409	\$11,971	\$12,997	\$12,984	\$13,257	\$15,040	\$12,222	\$0	\$0	\$0	\$119,105

Operating Expenditures

Salaries	\$11,475	\$10,397	\$11,213	\$10,056	\$11,219	\$10,114	\$11,524	\$10,509	\$11,574	\$0	\$0	\$0	\$98,081
Administration Fee	\$121	\$117	\$121	\$109	\$121	\$117	\$121	\$113	\$134	\$0	\$0	\$0	\$1,074
FICA Expense	\$852	\$771	\$848	\$750	\$840	\$756	\$863	\$787	\$877	\$0	\$0	\$0	\$7,345
Health Insurance	\$580	\$430	\$732	\$586	\$839	\$674	\$674	\$461	\$886	\$0	\$0	\$0	\$5,860
Workers Compensation	\$239	\$217	\$234	\$209	\$234	\$211	\$240	\$252	\$316	\$0	\$0	\$0	\$2,151
Unemployment	\$0	\$0	\$0	\$586	\$70	\$86	\$34	\$0	\$0	\$0	\$0	\$0	\$777
Other Contractual	\$516	\$516	\$646	\$176	\$842	\$854	\$854	\$213	\$409	\$0	\$0	\$0	\$5,028
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	\$14,196	\$0	\$0	\$0	\$120,316

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	\$0
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	\$8,675	\$0	\$0	\$0	\$72,214
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	\$411	\$0	\$0	\$0	\$0	\$455
Total Maintenance	\$7,565	\$11,396	\$8,675	\$13,578	\$80	\$17,343	\$9,802	\$8,255	\$8,675	\$0	\$0	\$0	\$85,369

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,485	\$12,041	\$12,460	\$11,121	\$12,413	\$12,082	\$11,838	\$11,204	\$12,831	\$0	\$0	\$0	\$108,475
Administrative Fees	\$286	\$276	\$286	\$258	\$286	\$276	\$286	\$267	\$315	\$0	\$0	\$0	\$2,535
FICA	\$897	\$865	\$899	\$827	\$900	\$856	\$835	\$791	\$943	\$0	\$0	\$0	\$7,814
Health Insurance	\$1,800	\$1,395	\$1,867	\$3,877	\$2,834	\$2,279	\$2,313	\$1,859	\$2,505	\$0	\$0	\$0	\$20,731
Workers Compensation	\$260	\$251	\$259	\$231	\$258	\$251	\$247	\$267	\$350	\$0	\$0	\$0	\$2,373
Unemployment	\$20	\$20	\$20	\$702	\$608	\$359	(\$46)	\$27	\$21	\$0	\$0	\$0	\$1,732
Telephone	\$366	\$366	\$366	\$865	\$366	\$366	\$366	\$366	\$366	\$0	\$0	\$0	\$3,794
Utilities	\$413	\$401	\$401	\$419	\$466	\$520	\$474	\$401	\$578	\$0	\$0	\$0	\$4,073
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	\$98	\$0	\$0	\$0	\$878
Repairs	\$867	\$1,481	\$599	\$231	\$796	\$190	\$3,780	\$1,482	\$561	\$0	\$0	\$0	\$9,975
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	\$1,697	\$0	\$0	\$0	\$3,565
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	\$522	\$0	\$0	\$0	\$1,531
Contingencies	\$72	\$0	\$490	\$350	\$210	\$0	\$744	\$0	\$0	\$0	\$0	\$0	\$1,867
Refuse	\$430	\$645	\$215	\$741	\$645	\$215	\$430	\$215	\$215	\$0	\$0	\$0	\$3,751
Office Supplies	\$0	\$0	\$0	\$15	\$0	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$233
Uniforms	\$304	\$182	\$199	\$182	\$182	\$182	\$182	\$227	\$191	\$0	\$0	\$0	\$1,830
Rain Bird Pump System	\$0	\$3,104	\$0	\$0	\$1,450	\$2,298	\$2,298	\$2,298	\$2,299	\$0	\$0	\$0	\$13,748
Maintenance Reserve- Transfer Out	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$0	\$0	\$0	\$8,703
Total Grounds Maintenance	\$19,419	\$23,004	\$22,889	\$21,510	\$27,363	\$21,335	\$25,265	\$20,634	\$24,459	\$0	\$0	\$0	\$205,879
Total Expenditures	\$53,761	\$62,080	\$57,767	\$59,533	\$54,605	\$64,474	\$62,634	\$56,265	\$59,551	\$0	\$0	\$0	\$530,669
Excess Revenue/(Expenditures)	(\$48,810)	\$113,690	\$455,734	(\$11,151)	(\$37,045)	(\$54,498)	(\$36,762)	(\$47,312)	(\$20,180)	\$0	\$0	\$0	\$313,666

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	2,924	0	0	0	31,824
Member Rounds	429	694	637	948	697	786	638	452	441	0	0	0	5,722
Comp Rounds	405	541	549	688	678	719	557	420	477	0	0	0	5,034
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$34	\$31	\$38	\$38	\$33	\$28	\$31	\$0	\$0	\$0	\$296
<i>Revenues:</i>													
Greens Fees	\$82,152	\$107,108	\$109,381	\$102,291	\$160,783	\$180,353	\$140,871	\$89,084	\$90,392	\$0	\$0	\$0	\$1,062,414
Gift Cards - Sales	\$188	\$1,019	\$3,373	\$67	\$956	\$785	\$1,592	\$798	\$1,186	\$0	\$0	\$0	\$10,542
Gift Cards - Usage	(\$725)	(\$1,711)	(\$2,683)	(\$2,379)	(\$2,093)	(\$2,243)	(\$1,689)	(\$1,113)	(\$1,110)	\$0	\$0	\$0	(\$15,748)
Season Advance/Trail Fees	\$16,716	\$18,058	\$17,058	\$17,424	\$16,684	\$17,357	\$15,390	\$13,255	\$13,125	\$0	\$0	\$0	\$145,067
Associate Memberships	\$2,449	\$4,266	\$3,239	\$5,530	\$3,950	\$3,634	\$2,607	\$5,648	\$1,422	\$0	\$0	\$0	\$32,745
Driving Range	\$3,816	\$6,821	\$6,875	\$6,696	\$8,578	\$9,622	\$9,331	\$5,229	\$4,253	\$0	\$0	\$0	\$61,272
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$1,575
Merchandise Sales	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$15,190	\$11,790	\$11,045	\$11,604	\$0	\$0	\$0	\$99,423
Restaurant	\$737	\$1,798	\$3,695	\$2,421	\$1,783	\$3,539	\$2,083	\$1,194	\$1,707	\$0	\$0	\$0	\$18,957
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$16,895
Miscellaneous Income	\$834	\$1,817	\$699	\$3,028	\$3,848	\$329	\$1,745	\$590	\$665	\$0	\$0	\$0	\$13,556
Total Revenues	\$115,468	\$150,030	\$156,441	\$146,015	\$209,224	\$230,618	\$185,772	\$127,833	\$125,297	\$0	\$0	\$0	\$1,446,697
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,319	\$681	\$1,123	\$543	\$781	\$893	\$1,167	\$944	\$794	\$0	\$0	\$0	\$8,245
Telephone/Internet	\$393	\$289	\$497	\$393	\$448	\$374	\$433	\$393	\$393	\$0	\$0	\$0	\$3,614
Postage	\$447	\$0	\$253	\$0	\$250	\$107	\$132	\$250	\$144	\$0	\$0	\$0	\$1,582
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	\$219	\$0	\$0	\$0	\$3,628
Repairs & Maintenance	\$405	\$270	\$546	\$265	\$2,079	\$1,291	\$450	\$680	\$363	\$0	\$0	\$0	\$6,349
Advertising	\$3,585	\$1,156	\$7,073	\$2,770	\$4,879	\$4,569	\$6,873	\$3,149	\$3,654	\$0	\$0	\$0	\$37,708
Bank Charges	\$2,149	\$2,149	\$2,754	\$2,720	\$3,173	\$4,053	\$4,281	\$3,634	\$2,387	\$0	\$0	\$0	\$26,573
Office Supplies	\$191	\$134	\$254	\$0	\$134	\$663	\$252	\$439	\$188	\$0	\$0	\$0	\$2,254
Operating Supplies	\$691	\$195	\$180	\$72	\$421	\$144	\$216	\$294	\$144	\$0	\$0	\$0	\$2,556
Dues Licenses & Subscriptions	\$161	\$110	\$22	\$976	\$446	\$3,237	\$13	\$920	\$487	\$0	\$0	\$0	\$6,372
Drug Testing - All Departments	\$89	\$89	\$0	\$110	\$68	\$0	\$0	\$0	\$46	\$0	\$0	\$0	\$402
Training, Education & Employee Relations	\$142	\$0	\$2,804	\$0	\$163	\$26	\$340	\$829	\$87	\$0	\$0	\$0	\$4,390
Contractual Security	\$120	\$1,061	\$170	\$120	\$120	\$120	\$120	\$120	\$120	\$0	\$0	\$0	\$2,071
IT Services	\$0	\$139	\$255	\$290	\$0	\$625	\$257	\$0	\$640	\$0	\$0	\$0	\$2,206
Total Golf Course Expenditures	\$9,046	\$6,808	\$17,031	\$9,170	\$13,396	\$16,513	\$16,151	\$12,092	\$9,666	\$0	\$0	\$0	\$109,873
<i>Restaurant Expenditures:</i>													
Utilities	\$804	\$773	\$689	\$891	\$788	\$801	\$738	\$753	\$897	\$0	\$0	\$0	\$7,134
Pest Control	\$0	\$0	\$0	\$0	\$0	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$128
Equipment Lease	\$89	\$91	\$91	\$1	\$91	\$91	\$89	\$91	\$91	\$0	\$0	\$0	\$723
Total Restaurant Expenditures	\$893	\$864	\$780	\$892	\$879	\$892	\$955	\$844	\$987	\$0	\$0	\$0	\$7,986

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	\$17,733	\$0	\$0	\$0	\$151,367
Administrative Fee	\$1,233	\$1,239	\$1,307	\$1,276	\$1,416	\$1,309	\$1,347	\$1,255	\$1,481	\$0	\$0	\$0	\$11,864
FICA Expense	\$1,325	\$1,153	\$1,182	\$1,130	\$1,369	\$1,437	\$1,428	\$1,211	\$1,357	\$0	\$0	\$0	\$11,590
Health Insurance	\$86	(\$24)	\$35	\$46	\$46	\$38	\$38	\$13	\$38	\$0	\$0	\$0	\$317
Workers Compensation	\$361	\$314	\$322	\$308	\$373	\$391	\$389	\$376	\$484	\$0	\$0	\$0	\$3,317
Unemployment	\$615	\$425	\$441	\$889	\$993	\$968	\$525	\$815	\$657	\$0	\$0	\$0	\$6,327
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	\$1,831	\$0	\$0	\$0	\$15,874
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161	\$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	\$777	\$0	\$0	\$0	\$7,135
Uniforms	\$0	\$0	\$0	\$0	\$0	\$207	\$0	\$0	\$796	\$0	\$0	\$0	\$1,003
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	\$1,641	\$0	\$0	\$0	\$32,583
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	\$26,957	\$0	\$0	\$0	\$253,205

Merchandise Sales:

Cost of Goods Sold	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$1,398	\$0	\$0	\$0	\$64,823
Total Merchandise Sales	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$1,398	\$0	\$0	\$0	\$64,823

Golf Course Maintenance:

Salaries	\$33,113	\$31,794	\$30,646	\$29,409	\$33,417	\$31,312	\$33,108	\$31,154	\$34,671	\$0	\$0	\$0	\$288,624
Administrative Fees	\$723	\$721	\$781	\$704	\$779	\$754	\$779	\$729	\$861	\$0	\$0	\$0	\$6,832
FICA Expense	\$2,479	\$2,380	\$2,303	\$2,167	\$2,490	\$2,249	\$2,370	\$2,230	\$2,572	\$0	\$0	\$0	\$21,211
Employee Insurance	\$1,290	\$2,054	\$2,808	\$4,471	\$3,544	\$3,505	\$5,286	\$2,878	\$4,927	\$0	\$0	\$0	\$30,764
Workers Compensation	\$686	\$660	\$636	\$612	\$692	\$649	\$688	\$743	\$942	\$0	\$0	\$0	\$6,508
Unemployment	\$175	\$191	\$237	\$1,803	\$1,410	\$957	\$596	\$456	\$142	\$0	\$0	\$0	\$5,967
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$1,000	\$500	\$500	\$0	\$500	\$0	\$0	\$0	\$4,500
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,008	\$2,025	\$1,936	\$1,997	\$1,865	\$2,925	\$2,234	\$2,028	\$2,137	\$0	\$0	\$0	\$19,155
Repairs	\$3,883	\$3,741	\$3,741	\$2,102	\$2,490	\$5,249	\$6,414	\$2,630	\$2,163	\$0	\$0	\$0	\$32,088
Fuel & Oil	\$4,697	\$2,619	\$3,492	\$3,478	\$4,360	\$5,016	\$1,876	\$7,664	\$3,663	\$0	\$0	\$0	\$36,865
Pest Control	\$247	\$247	\$247	\$550	\$257	\$257	\$257	\$257	\$0	\$0	\$0	\$0	\$2,319
Irrigation/Drainage	\$1,174	\$846	\$889	\$1,914	\$1,199	\$1,042	\$3,161	\$3,464	\$2,235	\$0	\$0	\$0	\$15,923
Sand and Topsoil	\$549	\$1,916	\$1,466	\$1,979	\$1,901	\$920	\$1,775	\$2,288	\$1,573	\$0	\$0	\$0	\$14,367
Flower/Mulch	\$0	\$114	\$0	\$0	\$1,260	\$315	\$719	\$719	\$2,239	\$0	\$0	\$0	\$5,366
Fertilizer	\$5,303	\$12,709	\$11,544	\$11,081	\$10,415	\$11,445	\$11,659	\$6,701	\$11,973	\$0	\$0	\$0	\$92,829
Seed/Sod	\$406	\$2,477	\$2,477	\$1,984	\$1,579	\$0	\$0	\$2,292	\$709	\$0	\$0	\$0	\$11,922
Trash Removal	\$271	\$135	\$0	\$0	\$271	\$0	\$271	\$135	\$135	\$0	\$0	\$0	\$1,218
Contingency	\$585	\$1,137	\$585	\$2,968	\$2,901	\$1,678	\$818	\$818	\$818	\$0	\$0	\$0	\$12,309
First Aid	\$78	\$0	\$90	\$200	\$0	\$0	\$269	\$115	\$115	\$0	\$0	\$0	\$752
Office Supplies	\$0	\$0	\$0	\$0	\$526	\$245	\$0	\$298	\$243	\$0	\$0	\$0	\$1,311
Operating Supplies	\$815	\$1,289	\$811	\$947	\$2,131	\$2,746	\$1,708	\$774	\$2,077	\$0	\$0	\$0	\$13,297
Training	\$0	\$360	\$0	\$112	\$110	\$709	\$0	\$489	\$369	\$0	\$0	\$0	\$2,148
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	\$514	\$514	\$642	\$534	\$0	\$0	\$0	\$5,366
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	\$13,315	\$13,132	\$13,469	\$13,469	\$0	\$0	\$0	\$104,756
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	\$86,300	\$88,134	\$82,858	\$89,067	\$0	\$0	\$0	\$739,123

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	\$450
Dissertation	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$750
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$307	\$307	\$307	\$0	\$0	\$0	\$2,796
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$1,125
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$42,210
Insurance	\$5,266	\$5,266	\$5,359	\$4,540	\$5,307	\$7,716	\$7,211	\$7,211	\$7,211	\$0	\$0	\$0	\$55,087
Property Taxes	\$504	\$504	\$1,444	\$845	\$504	\$504	\$504	\$504	\$504	\$0	\$0	\$0	\$5,819
Total Administrative Expenditures	\$11,031	\$11,031	\$12,064	\$10,646	\$11,072	\$13,481	\$12,970	\$12,970	\$12,970	\$0	\$0	\$0	\$108,237
<i>Revenues:</i>													
Renewal & Replacement	\$1,490	\$2,309	\$3,001	\$3,129	\$2,920	\$4,184	\$4,612	\$3,715	\$2,557	\$0	\$0	\$0	\$27,918
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	\$2,557	\$0	\$0	\$0	\$27,918
Total Revenues	\$115,468	\$150,030	\$156,441	\$146,015	\$209,224	\$230,618	\$185,772	\$127,833	\$125,297	\$0	\$0	\$0	\$1,446,697
Total Expenditures	\$132,198	\$128,210	\$141,486	\$133,293	\$155,569	\$162,430	\$162,775	\$151,603	\$143,602	\$0	\$0	\$0	\$1,311,165
Operating Income (Loss)	(\$16,731)	\$21,820	\$14,955	\$12,722	\$53,656	\$68,188	\$22,997	(\$23,770)	(\$18,305)	\$0	\$0	\$0	\$135,532
<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	\$46,530	\$0	\$0	\$0	\$418,766
Interest Income	\$62	\$64	\$46	\$48	\$48	\$43	\$58	\$154	\$60	\$0	\$0	\$0	\$584
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)	(\$14,873)	(\$0)	(\$0)	(\$0)	(\$133,859)
Principal Expense	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	\$0	\$0	\$0	(\$285,000)
Total Non Operating Revenues/(Expenditures)	\$51	\$54	\$36	\$38	\$38	\$33	\$48	\$144	\$50	\$0	\$0	\$0	\$491
Net Non Operating Income / (Loss)	(\$16,679)	\$21,874	\$14,991	\$12,760	\$53,693	\$68,221	\$23,044	(\$23,626)	(\$18,255)	\$0	\$0	\$0	\$136,023

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	\$11,604	\$0	\$0	\$0	\$99,423
Total Revenues	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$15,190	\$11,790	\$11,045	\$11,604	\$0	\$0	\$0	\$99,423
<i>Expenditures</i>													
Cost of Goods Sold	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$1,398	\$0	\$0	\$0	\$64,823
Total Expenditures	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$1,398	\$0	\$0	\$0	\$64,823
Operating Income (Loss)	(\$1,744)	\$5,665	\$2,634	\$6,452	\$4,285	\$4,148	\$3,074	(\$120)	\$10,206	\$0	\$0	\$0	\$34,600

**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:	\$280,290
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
5/23/2018 (3)	\$ 187	\$ 40	\$ 119	\$ 29	\$ 187
6/7/18	\$ 145,260	\$ 30,794	\$ 92,332	\$ 22,134	\$ 145,260
6/15/18 (4)	\$ 18,338	\$ 3,887	\$ 11,656	\$ 2,794	\$ 18,338
	\$ 3,783,684	\$ 802,110	\$ 2,405,038	\$ 576,535	\$ 3,783,684

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,405,038	\$ (2,393,382)	\$ 11,656	\$ 18,132
General Fund	\$ 808,157	21.20%	\$ 802,110	\$ (802,110)	\$ -	\$ 6,047
Recreation Fund	\$ 580,882	15.24%	\$ 576,535	\$ (573,741)	\$ 2,794	\$ 4,347
	\$ 3,812,209	100.00%	\$ 3,783,684	\$ (3,769,233)	\$ 14,450	\$ 28,525

- (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
- (4) 2018 Tax Certificate Sale

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

Actuals 6/30/17	Actuals 6/30/18	Variance	Year to Date 6/30/17	Year to Date 6/30/18	Variance
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<i>Revenues:</i>						
Greens Fees	\$70,851	\$ 90,392	\$ 19,541	\$ 990,088	\$1,062,414	\$ 72,326
Gift Cards - Sales	\$1,290	\$ 1,186	\$ (105)	\$ 9,027	\$ 10,542	\$ 1,515
Gift Cards - Usage	(\$1,769)	\$(1,110)	\$ 658	\$(19,723)	\$(15,748)	\$ 3,976
Season Advance/Trail Fees	\$16,656	\$13,125	\$(3,531)	\$165,068	\$145,067	\$(20,001)
Associate Memberships	\$1,254	\$1,422	\$ 168	\$22,703	\$32,745	\$ 10,041
Driving Range	\$5,490	\$4,253	\$(1,237)	\$58,279	\$61,272	\$ 2,993
Golf Lessons	\$324	\$175	\$(149)	\$1,769	\$1,575	\$(194)
Merchandise Sales	\$9,182	\$11,604	\$ 2,422	\$98,877	\$99,423	\$ 546
Restaurant	\$1,124	\$1,707	\$ 584	\$8,808	\$18,957	\$ 10,149
Special Assessments - Operations	\$1,877	\$1,877	\$ -	\$16,895	\$16,895	\$ -
Miscellaneous Income	\$1,027	\$ 665	\$(362)	\$7,622	\$13,556	\$ 5,934
Total Revenues	\$ 107,307	\$ 125,297	\$ 17,990	\$1,359,413	\$1,446,697	\$ 87,284

<i>Expenditures:</i>						
Golf Course Expenditures	\$ 9,400	\$ 9,666	\$(265)	\$ 107,045	\$ 109,873	\$ (2,829)
Restaurant	\$ 886	\$ 987	\$(101)	\$ 8,968	\$ 7,986	\$ 982
Golf Operations	\$ 23,295	\$ 26,957	\$(3,662)	\$ 226,636	\$ 253,205	\$(26,569)
Merchandise Sales	\$ 6,634	\$ 1,398	\$ 5,236	\$ 70,145	\$ 64,823	\$ 5,322
Golf Course Maintenance	\$ 67,708	\$ 89,067	\$(21,359)	\$ 678,987	\$ 739,123	\$(60,136)
Administrative	\$ 11,793	\$ 12,970	\$(1,178)	\$ 102,377	\$ 108,237	\$(5,859)
Reserves	\$ 2,328	\$ 2,557	\$(229)	\$ 27,179	\$ 27,918	\$(739)
Total Expenditures	\$ 122,044	\$ 143,602	\$(21,558)	\$1,221,337	\$1,311,165	\$(89,828)
Operating Income/(Loss)	\$ (14,737)	\$ (18,305)	\$ (3,568)	\$ 138,076	\$ 135,532	\$ (2,544)

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

<u>Rounds of Golf</u>	Monthly		Year to Date	
Paid Rounds				
Rounds of Golf- Associate Member	522	14%	4,301	10%
Rounds of Golf- CDD Resident	651	17%	7,502	18%
Rounds of Golf - Public	1,658	43%	15,273	37%
Rounds of Golf - Golf Now / EZ Links	277	7%	3,531	9%
Rounds of Golf- Tournaments	-	0%	1,173	3%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	-182	-5%	-619	-1%
Total Paid Rounds	2,926		31,161	
Member Rounds				
Rounds of Golf - Members	440	11%	5,384	13%
Total Member Rounds	440		5,384	
Comp Rounds				
Rounds of Golf- Staff/Comp	140	4%	1,272	3%
Rounds of Golf- GolfNow EZ Links - Trade	204	5%	2,304	6%
Rounds of Golf- Other Comp	124	3%	1,355	3%
Total Comp Rounds	468		4,931	
TOTAL ROUNDS OF GOLF	3,834	100%	41,476	100%

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
401	3,393	121	908
520	7,653	131	-151
838	9,132	820	6,141
641	6,926	-364	-3,395
222	2,102	-222	-929
79	1,157	-79	-1,157
-144	-645	-38	26
2,557	29,718	369	1,443
573	7,122	-133	-1,738
573	7,122	-133	-1,738
130	1,322	10	-50
274	2,849	-70	-545
83	1,337	41	18
487	5,508	-19	-577
3,617	42,348	217	-872

<u>Revenues</u>	Monthly		Year to Date	
Greens Fee Revenue				
Rounds of Golf- Associate Member	\$16,439	19%	\$158,305	15%
Rounds of Golf- CDD Resident	\$16,853	19%	\$224,449	21%
Rounds of Golf - Public	\$48,469	55%	\$514,855	49%
Rounds of Golf - Golf Now / EZ Links	\$9,853	11%	\$130,384	12%
Rounds of Golf- Tournaments	\$0	0%	\$39,159	4%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$3,651)	-4%	(\$14,224)	-1%
TOTAL GREENS FEE REVENUE	\$87,963	100%	\$1,052,928	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$11,624	\$118,986	\$4,815	\$39,319
\$12,783	\$227,616	\$4,070	(\$3,167)
\$24,464	\$319,484	\$24,005	\$195,371
\$18,007	\$241,702	(\$8,154)	(\$111,318)
\$5,082	\$66,817	(\$5,082)	(\$27,658)
\$2,260	\$36,498	(\$2,260)	(\$36,498)
(\$2,371)	(\$11,412)	(\$1,280)	(\$2,812)
\$71,849	\$999,691	\$16,114	\$53,237

<u>Average \$ per Round of Golf</u>	Monthly	Year to Date
Average \$ per round of Golf		
Rounds of Golf- Associate Member	\$31.49	\$36.81
Rounds of Golf- CDD Resident	\$25.89	\$29.92
Rounds of Golf - Public	\$29.23	\$33.71
Rounds of Golf - Golf Now / EZ Links	\$35.57	\$36.93
Rounds of Golf- Tournaments	\$0.00	\$33.38
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$20.06	\$22.98
TOTAL - Average \$ per round of Golf	\$30.06	\$33.79

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$28.99	\$35.07	\$2.50	\$1.74
\$24.58	\$29.74	\$1.31	\$0.18
\$29.19	\$34.99	\$0.04	(\$1.27)
\$28.09	\$34.90	\$7.48	\$2.03
\$22.89	\$31.79	(\$22.89)	\$1.60
\$28.61	\$31.55	(\$28.61)	(\$31.55)
\$16.47	\$17.69	\$3.60	\$5.29
\$28.10	\$33.64	\$1.96	\$0.15

	Monthly	Year to Date
Membership Revenue	\$13,124	\$145,063
Average \$ per round of Golf	\$29.83	\$26.94

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$16,656	\$165,068	(\$3,532)	(\$20,005)
\$29.07	\$23.18	\$0.76	\$3.77