



**Viera East  
Community Development  
District**

**Unaudited Financial Reporting**

**July 31, 2018**



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# Viera East Community Development District

Combined Balance Sheet  
July 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>
<b>Assets</b>					
Operating Account	\$374,322	\$8,662	---	\$328,479	\$711,464
Accounts Receivable	---	---	---	\$8,232	\$8,232
Assessment Receivable	---	---	---	---	\$0
Rent Receivable	---	---	---	\$721	\$721
Due From Golf Course	\$136,709	---	---	---	\$136,709
Due From General Fund	---	---	---	\$26,806	\$26,806
Due From Capital Reserve	---	---	---	\$6,000	\$6,000
Due from Debt Service	\$5	---	---	---	\$5
Due from Other	---	---	---	\$2,104	\$2,104
Inventory - Pro Shop	---	---	---	\$79,747	\$79,747
<b>Investments:</b>					
State Board	---	\$189,188	---	---	\$189,188
Benefit Assessment-Series 2012	---	---	---	\$87,000	\$87,000
Reserve - Series 2012	---	---	---	\$280,347	\$280,347
Bond Service 2006	---	---	\$497,555	---	\$497,555
Bond Service 2012	---	---	---	\$1,323	\$1,323
Improvements (Net of Depreciation)	---	---	---	\$1,259,416	\$1,259,416
Prepaid Expenses- Debt	---	---	---	\$63,332	\$63,332
Prepaid Expenses- Operations	\$4,667	---	---	\$59,711	\$64,378
<b>Total Assets</b>	<b>\$515,703</b>	<b>\$197,850</b>	<b>\$497,555</b>	<b>\$2,203,220</b>	<b>\$3,414,328</b>
<b>Liabilities</b>					
Accounts Payable	\$11,710	---	---	\$17,213	\$28,924
Accrued Expenses	\$8,588	---	---	\$250	\$8,838
Deferred Revenue- Season Advance	---	---	---	\$64,946	\$64,946
Deferred Revenue- Special Assessments O&M	---	---	---	\$3,755	\$3,755
Deferred Revenue- Special Assessments Debt	---	---	---	\$88,713	\$88,713
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	\$5	\$136,709	\$136,714
Accrued Interest Payable	---	---	---	\$37,183	\$37,183
Accrued Principal Payable	---	---	---	---	\$0
Golf Cart Lease Payable	---	---	---	---	\$0
Sales Tax Payable	---	---	---	\$8,542	\$8,542
Event Deposits	---	---	---	\$683	\$683
Due to Golf Course	\$26,806	\$6,000	---	---	\$32,806
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$5,907	---	---	\$12,794	\$18,701
Bonds Payable - Series 2012	---	---	---	\$4,080,000	\$4,080,000
Bond Discount	---	---	---	(\$20,623)	(\$20,623)
Deferred Loss	---	---	---	(\$225,134)	(\$225,134)
<b>Fund Equity</b>					
Net Assets	---	---	---	(\$2,009,809)	(\$2,009,809)
<b>Fund Balances</b>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$4,667	---	---	---	\$4,667
Unassigned	\$282,025	\$191,850	---	---	\$473,875
Restricted for Debt Service	---	---	\$497,550	---	\$497,550
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$515,703</b>	<b>\$197,850</b>	<b>\$497,555</b>	<b>\$2,203,220</b>	<b>\$3,414,328</b>

# Viera East

## Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 7/31/18	Actual 7/31/18	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$802,110	(\$6,047)
Golf Course Administrative Services	\$56,280	\$46,900	\$46,900	\$0
Interest Income	\$100	\$83	\$16	(\$68)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$855,139</b>	<b>\$849,026</b>	<b>(\$6,114)</b>

Administrative Expenditures

Supervisors Fees	\$30,195	\$25,163	\$23,122	\$2,040
Engineering Fees	\$5,000	\$4,167	\$3,690	\$477
Attorney's Fees	\$5,000	\$4,167	\$928	\$3,239
Dissemination	\$1,000	\$833	\$833	\$0
Trustee Fees	\$5,600	\$4,667	\$4,650	\$17
Annual Audit	\$6,500	\$5,417	\$5,596	(\$179)
Collection Agent	\$2,500	\$2,083	\$2,083	(\$0)
Management Fees	\$97,515	\$81,263	\$81,263	\$0
Postage	\$2,500	\$2,083	\$629	\$1,454
Printing & Binding	\$4,500	\$3,750	\$550	\$3,200
Insurance- Liability	\$7,293	\$6,078	\$5,646	\$432
Legal Advertising	\$2,500	\$2,083	\$0	\$2,083
Other Current Charges	\$1,500	\$1,250	\$951	\$299
Office Supplies	\$3,000	\$2,500	\$1,219	\$1,281
Dues & Licenses	\$175	\$146	\$146	\$0
Information Technology	\$3,400	\$2,833	\$2,833	\$0
<b>Total Administrative</b>	<b>\$178,178</b>	<b>\$148,482</b>	<b>\$134,140</b>	<b>\$14,342</b>

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

	Adopted Budget	Prorated Budget 7/31/18	Actual 7/31/18	Variance
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Operating Expenditures

Salaries	\$131,660	\$109,717	\$109,160	\$557
Administrative Fee	\$1,199	\$999	\$1,204	(\$204)
FICA Expense	\$10,072	\$8,393	\$8,172	\$222
Employee Insurance	\$7,667	\$6,389	\$6,534	(\$145)
Workers Compensation	\$2,581	\$2,151	\$2,318	(\$167)
Unemployment	\$853	\$711	\$913	(\$202)
Other Contractual	\$6,500	\$5,417	\$6,129	(\$712)
Training	\$500	\$417	\$0	\$417
Uniforms	\$500	\$417	\$0	\$417
<b>Total Operating</b>	<b>\$161,532</b>	<b>\$134,610</b>	<b>\$134,428</b>	<b>\$182</b>

Maintenance Expenditures

Canal Maintenance	\$11,000	\$9,167	\$11,329	(\$2,163)
Lake Bank Restoration	\$60,000	\$50,000	\$0	\$50,000
Environmental Services	\$27,000	\$22,500	\$4,314	\$18,186
Water Management System	\$99,000	\$82,500	\$80,479	\$2,021
Control Burns	\$15,000	\$12,500	\$0	\$12,500
Contingencies	\$9,000	\$7,500	\$970	\$6,530
Fire Line Maintenance	\$5,000	\$4,167	\$2,653	\$1,514
Basin Repair	\$4,000	\$3,333	\$455	\$2,878
<b>Total Maintenance</b>	<b>\$230,000</b>	<b>\$191,667</b>	<b>\$100,200</b>	<b>\$91,467</b>

# Viera East

## Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 7/31/18	Actual 7/31/18	Variance
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Grounds Maintenance Expenditures

Salaries	\$145,559	\$121,299	\$120,865	\$434
Administrative Fees	\$3,289	\$2,741	\$2,841	(\$100)
FICA	\$11,135	\$9,279	\$8,684	\$595
Health Insurance	\$24,205	\$20,171	\$23,081	(\$2,910)
Workers Compensation	\$2,853	\$2,378	\$2,711	(\$333)
Unemployment	\$2,132	\$1,777	\$1,752	\$24
Telephone	\$2,000	\$1,667	\$4,160	(\$2,493)
Utilities	\$7,700	\$6,417	\$4,384	\$2,033
Property Appraiser	\$1,990	\$1,658	\$1,986	(\$328)
Insurance	\$1,359	\$1,133	\$975	\$158
Repairs	\$14,000	\$11,667	\$10,955	\$711
Fuel	\$16,500	\$13,750	\$1,039	\$12,711
Park Maintenance	\$3,000	\$2,500	\$4,260	(\$1,760)
Sidewalk Maintenance	\$5,000	\$4,167	\$5,245	(\$1,079)
Chemicals	\$5,000	\$4,167	\$1,531	\$2,635
Contingencies	\$6,000	\$5,000	\$1,867	\$3,133
Refuse	\$9,000	\$7,500	\$3,991	\$3,509
Office Supplies	\$1,000	\$833	\$233	\$600
Uniforms	\$3,000	\$2,500	\$2,348	\$152
Rain Bird Pump System	\$18,500	\$15,417	\$16,046	(\$630)
Maintenance Reserve - Transfer Out	\$11,604	\$9,670	\$9,670	\$0

<b>Total Grounds Maintenance</b>	<b>\$294,826</b>	<b>\$245,688</b>	<b>\$228,625</b>	<b>\$17,064</b>
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<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$720,447</b>	<b>\$597,393</b>	<b>\$123,054</b>
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<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>		<b>\$251,633</b>	
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<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$211,058</b>	
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<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$462,691</b>	
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**Viera East**  
**Community Development District**  
 Capital Reserve Fund  
 Statement of Revenues & Expenditures  
 For Period Ending July 31, 2018

	<b>Adopted Budget</b>	<b>Prorated Budget 7/31/18</b>	<b>Actual 7/31/18</b>	<b>Variance</b>
<u>Revenues</u>				
Interest Income	\$250	\$208	\$2,692	\$2,484
Reserve Funding - Transfer In (General)	\$11,604	\$9,670	\$9,670	\$0
Reserve Funding - Transfer In (Golf)	\$30,899	\$25,749	\$29,604	\$3,855
<b>Total Revenues</b>	<b>\$42,753</b>	<b>\$35,628</b>	<b>\$41,966</b>	<b>\$6,339</b>
<u>Expenditures</u>				
Capital Outlay	\$125,000	\$75,346	\$75,346	\$0
Transfer Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$75,346</b>	<b>\$75,346</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$82,247)</b>		<b>(\$33,379)</b>	
<b>Beginning Fund Balance</b>	<b>\$785,491</b>		<b>\$225,229</b>	
<b>Ending Fund Balance</b>	<b>\$703,244</b>		<b>\$191,850</b>	

**Viera East  
Community Development District**

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

Check Date	Vendor	Detail	Amount
<b>Capital Outlay</b>			
<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
7/19/18	Regions Bank	Wire Transfer Fee	\$ 15.00
7/19/18	Golf Specialties	Work on #9 Tee	\$ 1,918.51
<b>Total</b>			<b>\$ 75,345.69</b>



# Viera East

## Community Development District

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

	Adopted Budget	Prorated Budget 7/31/18	Actual 7/31/18	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,405,038	(\$18,132)
Interest Income	\$100	\$83	\$2,034	\$1,951
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$2,423,253</b>	<b>\$2,407,073</b>	<b>(\$16,181)</b>
<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
<b>Total Expenditures</b>	<b>\$2,440,211</b>	<b>\$2,393,338</b>	<b>\$2,393,338</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$16,941)</b>		<b>\$13,735</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$483,815</b>	
<b>Ending Fund Balance</b>	<b>\$450,026</b>		<b>\$497,550</b>	

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	2,581	2,388	193	34,405	32,724	1,681
Member Rounds	10,000	437	641	(204)	6,159	8,785	(2,626)
Comp Rounds	6,000	454	385	69	5,488	5,271	217
Total Memberships	60	1	-	1	52	60	(8)
Revenue per Round							
Paid Rounds	\$35	\$28	\$31	(\$4)	\$33	\$35	(\$2)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,296,290	\$72,213	\$75,185	(\$2,971)	\$1,134,628	\$1,150,457	(\$15,830)
Gift Cards - Sales	\$25,000	\$780	\$1,450	(\$670)	\$11,322	\$22,188	(\$10,866)
Gift Cards - Usage	(\$25,000)	(\$832)	(\$1,450)	\$618	(\$16,580)	(\$22,188)	\$5,608
Season Advance/Trail Fees	\$210,000	\$12,789	\$12,180	\$609	\$157,855	\$186,375	(\$28,520)
Associate Memberships	\$42,000	\$1,343	\$2,436	(\$1,093)	\$34,088	\$37,275	(\$3,188)
Driving Range	\$72,000	\$4,333	\$4,176	\$157	\$65,605	\$63,900	\$1,705
Golf Lessons	\$2,100	\$175	\$122	\$53	\$1,750	\$1,864	(\$114)
Merchandise Sales	\$115,000	\$12,099	\$6,670	\$5,429	\$111,522	\$102,063	\$9,459
Restaurant	\$10,000	\$1,216	\$580	\$636	\$20,173	\$8,875	\$11,298
Special Assessments - Operations	\$22,527	\$1,877	\$1,879	(\$2)	\$18,773	\$18,769	\$3
Miscellaneous Income	\$15,000	\$498	\$1,251	(\$753)	\$14,054	\$12,498	\$1,556
<b>Total Revenues</b>	<b>\$1,784,917</b>	<b>\$106,493</b>	<b>\$104,478</b>	<b>\$2,014</b>	<b>\$1,553,190</b>	<b>\$1,582,076</b>	<b>(\$28,886)</b>

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000	\$1,457	\$1,501	\$44	\$9,702	\$14,998	\$5,295
Telephone/Internet	\$9,308	\$519	\$776	\$257	\$4,133	\$7,755	\$3,622
Postage	\$450	\$113	\$38	(\$75)	\$1,695	\$375	(\$1,320)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$2,324	\$833	(\$1,491)
Utilities	\$5,000	\$462	\$417	(\$45)	\$4,090	\$4,166	\$76
Repairs & Maintenance	\$7,000	\$291	\$584	\$293	\$6,640	\$5,832	(\$807)
Advertising	\$45,000	\$3,539	\$3,753	\$214	\$41,247	\$37,494	(\$3,753)
Bank Charges	\$30,500	\$2,450	\$2,544	\$94	\$28,823	\$25,413	(\$3,410)
Office Supplies	\$1,500	\$130	\$125	(\$5)	\$2,384	\$1,250	(\$1,134)
Operating Supplies	\$9,500	\$263	\$792	\$529	\$2,619	\$7,915	\$5,296
Dues, Licenses & Subscriptions	\$2,000	\$1,166	\$167	(\$999)	\$7,538	\$1,666	(\$5,872)
Drug Testing - All Departments	\$500	\$46	\$42	(\$4)	\$448	\$417	(\$31)
Training, Education & Employee Relations	\$2,500	\$61	\$209	\$148	\$4,451	\$2,083	(\$2,368)
Contractual Security	\$5,000	\$120	\$417	\$297	\$2,191	\$4,166	\$1,975
IT Services	\$3,000	\$255	\$250	(\$5)	\$2,461	\$2,500	\$39
<b>Total Golf Course Expenditures</b>	<b>\$140,258</b>	<b>\$10,872</b>	<b>\$11,698</b>	<b>\$825</b>	<b>\$120,745</b>	<b>\$116,863</b>	<b>(\$3,882)</b>

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$839	\$577	(\$262)	\$7,974	\$7,907	(\$67)
Pest Control	\$1,800	\$0	\$115	\$115	\$128	\$1,581	\$1,453
Equipment Lease	\$1,100	\$91	\$71	(\$20)	\$814	\$966	\$152
<b>Total Restaurant Expenditures</b>	<b>\$11,900</b>	<b>\$930</b>	<b>\$763</b>	<b>(\$167)</b>	<b>\$8,916</b>	<b>\$10,454</b>	<b>\$1,538</b>

<i>Golf Operation Expenditures</i>							
Salaries	\$222,204	\$16,149	\$18,516	\$2,368	\$167,515	\$185,163	\$17,647
Administrative Fee	\$12,858	\$1,330	\$1,071	(\$258)	\$13,194	\$10,715	(\$2,479)
FICA Expense	\$17,253	\$1,235	\$1,438	\$202	\$12,826	\$14,377	\$1,551
Health Insurance	\$461	\$38	\$38	\$0	\$356	\$384	\$28
Workers Compensation	\$4,420	\$441	\$368	(\$73)	\$3,758	\$3,683	(\$75)
Unemployment	\$9,322	\$580	\$777	\$197	\$6,908	\$7,768	\$860
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Utilities	\$20,500	\$1,687	\$1,708	\$21	\$17,561	\$17,083	(\$478)
Repairs	\$250	\$0	\$21	\$21	\$161	\$208	\$47
Pest Control	\$1,800	\$0	\$150	\$150	\$128	\$1,500	\$1,372
Supplies	\$3,000	\$900	\$250	(\$650)	\$8,035	\$2,500	(\$5,535)
Uniforms	\$1,500	\$702	\$125	(\$577)	\$1,706	\$1,250	(\$456)
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,667	\$1,667
Fuel	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Cart Lease	\$42,636	\$3,786	\$3,553	(\$233)	\$36,368	\$35,530	(\$838)
Cart Maintenance	\$4,000	\$213	\$333	\$121	\$5,708	\$3,333	(\$2,375)
Driving Range	\$10,000	\$0	\$833	\$833	\$6,042	\$8,333	\$2,292
<b>Total Golf Operation Expenditures</b>	<b>\$353,204</b>	<b>\$27,060</b>	<b>\$29,433</b>	<b>\$2,372</b>	<b>\$280,266</b>	<b>\$294,328</b>	<b>\$14,062</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$8,923	\$6,417	(\$2,506)	\$73,746	\$64,167	(\$9,579)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$8,923</b>	<b>\$6,417</b>	<b>(\$2,506)</b>	<b>\$73,746</b>	<b>\$64,167</b>	<b>(\$9,579)</b>

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$417,502	\$32,608	\$34,792	\$2,184	\$321,231	\$347,918	\$26,687
Administrative Fees	\$8,698	\$834	\$725	(\$109)	\$7,666	\$7,248	(\$418)
FICA Expense	\$32,727	\$2,307	\$2,727	\$421	\$23,518	\$27,273	\$3,755
Employee Insurance	\$58,955	\$3,890	\$4,913	\$1,023	\$34,654	\$49,129	\$14,475
Workers Compensation	\$8,384	\$887	\$699	(\$188)	\$7,195	\$6,987	(\$208)
Unemployment	\$6,617	\$27	\$551	\$524	\$5,994	\$5,514	(\$480)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$350	\$50
Consulting Fees	\$6,000	\$500	\$500	\$0	\$5,000	\$5,000	\$0
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$2,083	\$2,083
Utilities/Water	\$25,700	\$1,630	\$2,142	\$512	\$20,785	\$21,417	\$632
Repairs	\$42,000	\$4,136	\$3,500	(\$636)	\$36,224	\$35,000	(\$1,224)
Fuel & Oil	\$35,000	\$6,359	\$2,917	(\$3,442)	\$43,224	\$29,167	(\$14,057)
Pest Control	\$1,500	\$257	\$125	(\$132)	\$2,576	\$1,250	(\$1,326)
Irrigation/Drainage	\$34,000	\$2,492	\$2,833	\$342	\$18,415	\$28,333	\$9,918
Sand and Topsoil	\$17,500	\$1,567	\$1,458	(\$108)	\$15,933	\$14,583	(\$1,350)
Flower/Mulch	\$7,000	\$1,291	\$583	(\$708)	\$6,657	\$5,833	(\$824)
Fertilizer	\$120,000	\$14,506	\$10,000	(\$4,506)	\$107,335	\$100,000	(\$7,335)
Seed/Sod	\$14,000	\$709	\$1,167	\$457	\$12,632	\$11,667	(\$965)
Trash Removal	\$2,000	\$135	\$167	\$31	\$1,353	\$1,667	\$314
Contingency	\$6,000	\$888	\$500	(\$388)	\$13,198	\$5,000	(\$8,198)
First Aid	\$600	\$163	\$50	(\$113)	\$915	\$500	(\$415)
Office Supplies	\$500	\$0	\$42	\$42	\$1,311	\$417	(\$895)
Operating Supplies	\$18,000	\$1,757	\$1,500	(\$257)	\$15,054	\$15,000	(\$54)
Training	\$500	\$728	\$42	(\$686)	\$2,876	\$417	(\$2,460)
Janitorial Supplies	\$800	\$0	\$67	\$67	\$1,294	\$667	(\$628)
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$987	\$833	(\$154)
Uniforms	\$10,500	\$227	\$875	\$648	\$5,593	\$8,750	\$3,157
Equipment Rental	\$4,000	\$0	\$333	\$333	\$644	\$3,333	\$2,689
Equipment Lease	\$148,000	\$14,122	\$12,333	(\$1,788)	\$118,878	\$123,333	\$4,456
Small Tools	\$500	\$0	\$42	\$42	\$0	\$417	\$417
<b>Total Golf Course Maintenance</b>	<b>\$1,030,903</b>	<b>\$92,019</b>	<b>\$85,909</b>	<b>(\$6,110)</b>	<b>\$831,142</b>	<b>\$859,086</b>	<b>\$27,944</b>

**Viera East**  
**Community Development District**  
 Golf Course/Recreation Fund – Operations  
 Statement of Revenues & Expenditures  
 For Period Ending July 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	\$1,250	\$1,250
Arbitrage	\$600	\$0	\$50	\$50	\$450	\$500	\$50
Dissemination	\$1,000	\$83	\$83	\$0	\$833	\$833	\$0
Trustee Fees	\$3,750	\$307	\$313	\$5	\$3,103	\$3,125	\$22
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,250	\$1,250	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$46,900	\$46,900	\$0
Insurance	\$71,000	\$7,211	\$5,917	(\$1,294)	\$62,298	\$59,167	(\$3,131)
Property Taxes	\$6,000	\$504	\$500	(\$4)	\$6,323	\$5,000	(\$1,323)
<b>Total Administrative Expenditures</b>	<b>\$141,630</b>	<b>\$12,920</b>	<b>\$11,803</b>	<b>(\$1,118)</b>	<b>\$121,157</b>	<b>\$118,025</b>	<b>(\$3,132)</b>
Renewal & Replacement Operating Reserves	\$30,899	\$2,506	\$2,575	\$69	\$30,424	\$25,749	(\$4,674)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$30,899</b>	<b>\$2,506</b>	<b>\$2,575</b>	<b>\$69</b>	<b>\$30,424</b>	<b>\$25,749</b>	<b>(\$4,674)</b>
<b>Total Revenues</b>	<b>\$1,784,917</b>	<b>\$106,493</b>	<b>\$104,478</b>	<b>\$2,014</b>	<b>\$1,553,190</b>	<b>\$1,582,076</b>	<b>(\$28,886)</b>
<b>Total Expenditures</b>	<b>\$1,785,795</b>	<b>\$155,231</b>	<b>\$148,596</b>	<b>(\$6,635)</b>	<b>\$1,466,396</b>	<b>\$1,488,672</b>	<b>\$22,276</b>
<b>Operating Income (Loss)</b>	<b>(\$878)</b>	<b>(\$48,738)</b>	<b>(\$44,117)</b>	<b>(\$4,620)</b>	<b>\$86,794</b>	<b>\$93,404</b>	<b>(\$6,610)</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$465,296	\$465,296	\$0
Interest Income	\$1,000	\$58	\$83	(\$25)	\$642	\$833	(\$192)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$178,478)	(\$14,873)	(\$14,873)	(\$0)	(\$148,732)	(\$148,731)	(\$0)
Principal Expense	(\$380,000)	(\$31,667)	(\$31,667)	(\$0)	(\$316,667)	(\$316,667)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$878</b>	<b>\$48</b>	<b>\$73</b>	<b>(\$25)</b>	<b>\$539</b>	<b>\$731</b>	<b>(\$192)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>(\$48,690)</b>	<b>(\$44,044)</b>	<b>(\$4,646)</b>	<b>\$87,333</b>	<b>\$94,135</b>	<b>(\$6,802)</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	----	-----	-----	<b>(\$2,097,142)</b>	-----	-----
<b>Ending Net Assets</b>	<b>\$0</b>	----	-----	-----	<b>(\$2,009,809)</b>	-----	-----

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	\$4,690	\$0	\$0	\$46,900
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 \$4,690 \$0 \$0 \$0 \$849,026**

Administrative Expenditures

Supervisors Fees	\$2,272	\$3,293	\$1,580	\$1,350	\$2,503	\$2,503	\$2,272	\$3,754	\$1,138	\$2,459	\$0	\$0	\$23,122
Engineering Fees	\$0	\$1,125	\$0	\$0	\$0	\$0	\$450	\$0	\$450	\$1,665	\$0	\$0	\$3,690
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$522	\$0	\$406	\$0	\$0	\$928
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$463	\$463	\$463	\$0	\$0	\$4,650
Annual Audit	\$542	\$542	\$542	\$588	\$542	\$575	\$575	\$575	\$575	\$575	\$0	\$0	\$5,596
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$2,083
Management Fees	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$0	\$0	\$81,263
Postage	\$33	\$130	\$143	\$77	\$56	\$59	\$43	\$36	\$31	\$21	\$0	\$0	\$629
Printing & Binding	\$61	\$68	\$62	\$54	\$0	\$72	\$91	\$67	\$0	\$75	\$0	\$0	\$550
Insurance- Liability	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$0	\$0	\$5,646
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	\$69	\$0	\$0	\$951
Office Supplies	\$265	\$250	\$250	\$20	\$150	\$20	\$20	\$77	\$146	\$20	\$0	\$0	\$1,219
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$146
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$2,833

**Total Administrative \$12,994 \$15,232 \$12,409 \$11,971 \$12,997 \$12,984 \$13,257 \$15,040 \$12,222 \$15,034 \$0 \$0 \$0 \$134,410**

Operating Expenditures

Salaries	\$11,475	\$10,397	\$11,213	\$10,056	\$11,219	\$10,114	\$11,524	\$10,509	\$11,574	\$11,078	\$0	\$0	\$109,160
Administration Fee	\$121	\$117	\$121	\$109	\$121	\$117	\$121	\$113	\$134	\$129	\$0	\$0	\$1,204
FICA Expense	\$852	\$771	\$848	\$750	\$840	\$756	\$863	\$787	\$877	\$827	\$0	\$0	\$8,172
Health Insurance	\$580	\$430	\$732	\$586	\$839	\$674	\$674	\$461	\$886	\$674	\$0	\$0	\$6,534
Workers Compensation	\$239	\$217	\$234	\$209	\$234	\$211	\$240	\$252	\$316	\$167	\$0	\$0	\$2,318
Unemployment	\$0	\$0	\$0	\$586	\$70	\$86	\$34	\$0	\$0	\$136	\$0	\$0	\$913
Other Contractual	\$516	\$516	\$646	\$176	\$842	\$854	\$854	\$213	\$409	\$1,101	\$0	\$0	\$6,129
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 \$14,112 \$0 \$0 \$0 \$134,428**

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	\$6,566	\$0	\$0	\$11,329
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	\$8,265	\$0	\$0	\$80,479
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
<b>Total Maintenance</b>	<b>\$7,565</b>	<b>\$11,396</b>	<b>\$8,675</b>	<b>\$13,578</b>	<b>\$80</b>	<b>\$17,343</b>	<b>\$9,802</b>	<b>\$8,255</b>	<b>\$8,675</b>	<b>\$14,831</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,200</b>

	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	\$12,390	\$0	\$0	\$120,865
Administrative Fees	\$286	\$276	\$286	\$258	\$286	\$276	\$286	\$267	\$315	\$306	\$0	\$0	\$2,841
FICA	\$897	\$865	\$899	\$827	\$900	\$856	\$835	\$791	\$943	\$870	\$0	\$0	\$8,684
Health Insurance	\$1,800	\$1,395	\$1,867	\$3,877	\$2,834	\$2,279	\$2,313	\$1,859	\$2,505	\$2,350	\$0	\$0	\$23,081
Workers Compensation	\$260	\$251	\$259	\$231	\$258	\$251	\$247	\$267	\$350	\$338	\$0	\$0	\$2,711
Unemployment	\$20	\$20	\$20	\$702	\$608	\$359	(\$46)	\$27	\$21	\$20	\$0	\$0	\$0
Telephone	\$366	\$366	\$366	\$865	\$366	\$366	\$366	\$366	\$366	\$366	\$0	\$0	\$4,160
Utilities	\$413	\$401	\$401	\$419	\$466	\$520	\$474	\$401	\$578	\$310	\$0	\$0	\$4,384
Property Appraiser	\$98	\$98	\$98	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance- Property	\$867	\$1,481	\$599	\$231	\$796	\$190	\$3,780	\$1,482	\$561	\$980	\$0	\$0	\$10,955
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	\$694	\$0	\$0	\$4,260
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	\$240	\$0	\$0	\$3,991
Office Supplies	\$304	\$0	\$0	\$15	\$0	\$218	\$182	\$227	\$191	\$518	\$0	\$0	\$2,333
Uniforms	\$304	\$182	\$199	\$182	\$182	\$182	\$182	\$227	\$191	\$518	\$0	\$0	\$2,348
Rain Bird Pump System	\$0	\$3,104	\$0	\$0	\$1,450	\$2,298	\$2,298	\$2,298	\$2,299	\$2,298	\$0	\$0	\$16,046
Maintenance Reserve- Transfer Out	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$0	\$0	\$9,670
<b>Total Grounds Maintenance</b>	<b>\$19,419</b>	<b>\$23,004</b>	<b>\$22,889</b>	<b>\$21,510</b>	<b>\$27,363</b>	<b>\$21,335</b>	<b>\$25,265</b>	<b>\$20,634</b>	<b>\$24,459</b>	<b>\$22,746</b>	<b>\$0</b>	<b>\$0</b>	<b>\$228,625</b>
<b>Total Expenditures</b>	<b>\$53,761</b>	<b>\$62,080</b>	<b>\$57,767</b>	<b>\$59,533</b>	<b>\$54,605</b>	<b>\$64,474</b>	<b>\$62,634</b>	<b>\$56,265</b>	<b>\$59,551</b>	<b>\$66,723</b>	<b>\$0</b>	<b>\$0</b>	<b>\$597,393</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$48,810)</b>	<b>\$113,690</b>	<b>\$455,734</b>	<b>(\$11,151)</b>	<b>(\$37,045)</b>	<b>(\$54,498)</b>	<b>(\$36,762)</b>	<b>(\$47,312)</b>	<b>(\$20,180)</b>	<b>(\$62,033)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$251,633</b>

Vierra East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Number of Rounds</b>													
Paid Rounds	2,647	3,298	3,234	3,292	4,243	4,698	4,314	3,174	2,924	2,581	0	0	34,405
Member Rounds	429	694	637	948	697	786	638	452	441	437	0	0	6,159
Comp Rounds	405	541	549	688	678	719	557	420	477	454	0	0	5,488
<b>Revenue per Round</b>													
Paid Rounds	\$31	\$32	\$34	\$31	\$38	\$38	\$33	\$28	\$31	\$28	\$0	\$0	\$324
<b>Revenues:</b>													
Greens Fees	\$82,152	\$107,108	\$109,381	\$102,291	\$160,783	\$180,353	\$140,871	\$89,084	\$90,392	\$72,213	\$0	\$0	\$1,134,628
Gift Cards - Sales	\$188	\$1,019	\$3,373	\$67	\$956	\$785	\$1,592	\$798	\$1,186	\$780	\$0	\$0	\$11,322
Gift Cards - Usage	(\$725)	(\$1,711)	(\$2,683)	(\$2,379)	(\$2,093)	(\$2,243)	(\$1,689)	(\$1,113)	(\$1,110)	(\$832)	\$0	\$0	(\$16,580)
Season Advance/Trail Fees	\$16,716	\$18,058	\$17,058	\$17,424	\$16,684	\$17,357	\$15,390	\$13,255	\$13,125	\$12,789	\$0	\$0	\$157,855
Associate Memberships	\$2,449	\$4,266	\$3,239	\$5,530	\$3,950	\$3,634	\$2,607	\$5,648	\$1,422	\$1,343	\$0	\$0	\$34,088
Driving Range	\$3,816	\$6,821	\$6,875	\$6,696	\$8,578	\$9,622	\$9,331	\$5,229	\$4,253	\$4,333	\$0	\$0	\$65,605
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$1,750
Merchandise Sales	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$15,190	\$11,790	\$11,045	\$11,604	\$12,099	\$0	\$0	\$111,522
Restaurant	\$737	\$1,798	\$3,695	\$2,421	\$1,783	\$3,539	\$2,083	\$1,194	\$1,707	\$1,216	\$0	\$0	\$20,173
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$18,773
Miscellaneous Income	\$834	\$1,817	\$699	\$3,028	\$3,848	\$329	\$1,745	\$590	\$665	\$498	\$0	\$0	\$14,054
<b>Total Revenues</b>	<b>\$115,468</b>	<b>\$150,030</b>	<b>\$156,441</b>	<b>\$146,015</b>	<b>\$209,224</b>	<b>\$230,618</b>	<b>\$185,772</b>	<b>\$127,833</b>	<b>\$125,297</b>	<b>\$106,493</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,553,190</b>
<b>Golf Course Expenditures:</b>													
Other Contractual Services	\$1,319	\$681	\$1,123	\$543	\$781	\$893	\$1,167	\$944	\$794	\$1,457	\$0	\$0	\$9,702
Telephone/Internet	\$393	\$289	\$497	\$393	\$448	\$374	\$433	\$393	\$393	\$519	\$0	\$0	\$4,133
Postage	\$447	\$0	\$253	\$0	\$250	\$107	\$132	\$250	\$144	\$113	\$0	\$0	\$1,695
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	\$462	\$0	\$0	\$4,090
Repairs & Maintenance	\$405	\$270	\$546	\$265	\$2,079	\$1,291	\$450	\$680	\$363	\$291	\$0	\$0	\$6,640
Advertising	\$3,585	\$1,156	\$7,073	\$2,770	\$4,879	\$4,569	\$6,873	\$3,149	\$3,654	\$3,539	\$0	\$0	\$41,247
Bank Charges	\$2,149	\$2,149	\$2,754	\$2,720	\$3,173	\$4,053	\$4,281	\$3,634	\$2,387	\$2,450	\$0	\$0	\$28,823
Office Supplies	\$191	\$134	\$254	\$0	\$134	\$663	\$252	\$439	\$188	\$130	\$0	\$0	\$2,384
Operating Supplies	\$691	\$195	\$180	\$72	\$421	\$144	\$216	\$294	\$144	\$263	\$0	\$0	\$2,619
Dues Licenses & Subscriptions	\$161	\$110	\$22	\$976	\$446	\$3,237	\$13	\$920	\$487	\$1,166	\$0	\$0	\$7,538
Drug Testing - All Departments	\$89	\$89	\$0	\$110	\$68	\$0	\$0	\$0	\$46	\$46	\$0	\$0	\$448
Training, Education & Employee Relations	\$142	\$0	\$2,804	\$0	\$163	\$26	\$340	\$829	\$87	\$61	\$0	\$0	\$4,451
Contractual Security	\$120	\$1,061	\$170	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$0	\$0	\$2,191
IT Services	\$0	\$139	\$255	\$290	\$0	\$625	\$257	\$0	\$640	\$255	\$0	\$0	\$2,461
<b>Total Golf Course Expenditures</b>	<b>\$9,046</b>	<b>\$6,808</b>	<b>\$17,031</b>	<b>\$9,170</b>	<b>\$13,396</b>	<b>\$16,513</b>	<b>\$16,151</b>	<b>\$12,092</b>	<b>\$9,666</b>	<b>\$10,872</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,745</b>
<b>Restaurant Expenditures:</b>													
Utilities	\$804	\$773	\$689	\$891	\$788	\$801	\$738	\$753	\$897	\$839	\$0	\$0	\$7,974
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	\$91	\$91	\$0	\$0	\$814
<b>Total Restaurant Expenditures</b>	<b>\$893</b>	<b>\$864</b>	<b>\$780</b>	<b>\$892</b>	<b>\$879</b>	<b>\$892</b>	<b>\$955</b>	<b>\$844</b>	<b>\$987</b>	<b>\$930</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,916</b>



Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Operations:</i>													
Salaries	\$17,326	\$15,066	\$15,446	\$14,772	\$17,893	\$18,640	\$18,667	\$15,824	\$17,733	\$16,149	\$0	\$0	\$167,515
Administrative Fee	\$1,233	\$1,239	\$1,307	\$1,276	\$1,416	\$1,309	\$1,347	\$1,255	\$1,481	\$1,330	\$0	\$0	\$13,194
FICA Expense	\$1,325	\$1,153	\$1,182	\$1,130	\$1,369	\$1,437	\$1,428	\$1,211	\$1,357	\$1,235	\$0	\$0	\$12,826
Health Insurance	\$86	(\$24)	\$35	\$46	\$46	\$38	\$38	\$13	\$38	\$38	\$0	\$0	\$356
Workers Compensation	\$361	\$314	\$322	\$314	\$372	\$391	\$389	\$376	\$484	\$441	\$0	\$0	\$3,758
Unemployment	\$615	\$425	\$441	\$889	\$993	\$968	\$525	\$815	\$657	\$580	\$0	\$0	\$6,908
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	\$1,687	\$0	\$0	\$17,561
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161	\$0	\$0	\$0	\$161
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	\$900	\$0	\$0	\$8,035
Uniforms	\$0	\$0	\$0	\$0	\$0	\$207	\$0	\$0	\$796	\$702	\$0	\$0	\$1,706
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	\$3,786	\$0	\$0	\$36,368
Cart Maintenance	\$0	\$986	\$509	\$934	\$730	\$21	\$563	\$1,752	\$0	\$213	\$0	\$0	\$5,708
Driving Range	\$632	\$632	(\$233)	\$3,409	\$0	\$0	\$1,182	\$421	\$0	\$0	\$0	\$0	\$6,042
<b>Total Golf Operation Expenditures</b>	<b>\$26,823</b>	<b>\$25,250</b>	<b>\$26,206</b>	<b>\$28,429</b>	<b>\$30,328</b>	<b>\$30,018</b>	<b>\$31,236</b>	<b>\$27,959</b>	<b>\$26,957</b>	<b>\$27,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$280,266</b>

*Merchandise Sales:*

Cost of Goods Sold	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$1,398	\$8,923	\$0	\$0	\$73,746
<b>Total Merchandise Sales</b>	<b>\$8,994</b>	<b>\$3,136</b>	<b>\$10,120</b>	<b>\$1,854</b>	<b>\$8,399</b>	<b>\$11,041</b>	<b>\$8,716</b>	<b>\$11,165</b>	<b>\$1,398</b>	<b>\$8,923</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,746</b>

*Golf Course Maintenance:*

Salaries	\$33,113	\$31,794	\$30,646	\$29,409	\$33,417	\$31,312	\$33,108	\$31,154	\$34,671	\$32,608	\$0	\$0	\$321,231
Administrative Fees	\$723	\$721	\$781	\$704	\$779	\$754	\$779	\$729	\$861	\$834	\$0	\$0	\$7,666
FICA Expense	\$2,479	\$2,380	\$2,303	\$2,167	\$2,490	\$2,249	\$2,370	\$2,230	\$2,572	\$2,307	\$0	\$0	\$23,518
Employee Insurance	\$1,290	\$2,054	\$2,808	\$4,471	\$3,544	\$3,505	\$5,286	\$2,878	\$4,927	\$3,890	\$0	\$0	\$34,654
Workers Compensation	\$686	\$660	\$636	\$612	\$692	\$649	\$688	\$743	\$942	\$887	\$0	\$0	\$7,195
Unemployment	\$175	\$191	\$237	\$1,803	\$1,410	\$957	\$596	\$456	\$142	\$27	\$0	\$0	\$5,994
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	\$500	\$0	\$0	\$5,000
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,008	\$2,025	\$1,936	\$1,997	\$1,865	\$2,925	\$2,234	\$2,028	\$2,137	\$1,630	\$0	\$0	\$20,785
Repairs	\$3,883	\$3,416	\$3,741	\$2,102	\$2,490	\$5,249	\$6,414	\$2,630	\$2,163	\$4,136	\$0	\$0	\$36,224
Fuel & Oil	\$4,697	\$2,619	\$3,492	\$3,478	\$4,360	\$5,016	\$1,876	\$7,664	\$3,663	\$6,359	\$0	\$0	\$43,524
Pest Control	\$247	\$247	\$247	\$550	\$257	\$257	\$257	\$257	\$0	\$257	\$0	\$0	\$2,576
Irrigation/Drainage	\$1,174	\$846	\$889	\$1,914	\$1,199	\$1,042	\$3,161	\$3,464	\$2,235	\$2,492	\$0	\$0	\$18,415
Sand and Topsoil	\$549	\$1,916	\$1,466	\$1,979	\$1,901	\$920	\$1,775	\$2,288	\$1,573	\$1,567	\$0	\$0	\$15,933
Flower/Mulch	\$0	\$114	\$0	\$0	\$1,260	\$315	\$719	\$719	\$2,239	\$1,291	\$0	\$0	\$6,657
Fertilizer	\$5,303	\$12,709	\$11,544	\$11,081	\$10,415	\$11,445	\$11,659	\$6,701	\$11,973	\$14,506	\$0	\$0	\$107,335
Seed/Sod	\$406	\$2,477	\$2,477	\$1,984	\$1,579	\$0	\$0	\$2,292	\$709	\$709	\$0	\$0	\$12,632
Trash Removal	\$271	\$135	\$0	\$0	\$271	\$0	\$271	\$135	\$135	\$135	\$0	\$0	\$1,353
Contingency	\$585	\$1,137	\$585	\$2,968	\$2,901	\$1,678	\$818	\$818	\$818	\$888	\$0	\$0	\$13,198
First Aid	\$78	\$0	\$90	\$200	\$0	\$0	\$269	\$0	\$115	\$163	\$0	\$0	\$915
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	\$1,757	\$0	\$0	\$15,054
Training	\$0	\$360	\$0	\$112	\$110	\$709	\$0	\$489	\$369	\$728	\$0	\$0	\$2,876
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	\$227	\$0	\$0	\$5,593
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	\$14,122	\$0	\$0	\$118,878
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$73,922</b>	<b>\$78,811</b>	<b>\$72,285</b>	<b>\$79,173</b>	<b>\$88,574</b>	<b>\$86,300</b>	<b>\$88,134</b>	<b>\$82,858</b>	<b>\$89,067</b>	<b>\$92,019</b>	<b>\$0</b>	<b>\$0</b>	<b>\$831,142</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$450
Dissertation	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$633
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$307	\$307	\$307	\$307	\$307	\$307	\$3,103
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,250
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	\$46,900
Insurance	\$5,266	\$5,266	\$5,359	\$4,540	\$5,307	\$7,716	\$7,211	\$7,211	\$7,211	\$7,211	\$7,211	\$7,211	\$62,298
Property Taxes	\$504	\$504	\$1,444	\$845	\$504	\$504	\$504	\$504	\$504	\$504	\$504	\$504	\$6,323
<b>Total Administrative Expenditures</b>	<b>\$11,031</b>	<b>\$11,031</b>	<b>\$12,064</b>	<b>\$10,646</b>	<b>\$11,072</b>	<b>\$13,481</b>	<b>\$12,970</b>	<b>\$12,970</b>	<b>\$12,970</b>	<b>\$12,970</b>	<b>\$12,970</b>	<b>\$12,970</b>	<b>\$121,157</b>
<i>Revenues:</i>													
Renewal & Replacement	\$1,490	\$2,309	\$3,001	\$3,129	\$2,920	\$4,184	\$4,612	\$3,715	\$2,557	\$2,506	\$0	\$0	\$30,424
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$1,490</b>	<b>\$2,309</b>	<b>\$3,001</b>	<b>\$3,129</b>	<b>\$2,920</b>	<b>\$4,184</b>	<b>\$4,612</b>	<b>\$3,715</b>	<b>\$2,557</b>	<b>\$2,506</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,424</b>
<b>Total Revenues</b>	<b>\$115,468</b>	<b>\$150,030</b>	<b>\$156,441</b>	<b>\$146,015</b>	<b>\$209,224</b>	<b>\$230,618</b>	<b>\$185,772</b>	<b>\$127,833</b>	<b>\$125,297</b>	<b>\$106,493</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,553,190</b>
<b>Total Expenditures</b>	<b>\$132,198</b>	<b>\$128,210</b>	<b>\$141,486</b>	<b>\$133,293</b>	<b>\$155,569</b>	<b>\$162,430</b>	<b>\$162,775</b>	<b>\$151,603</b>	<b>\$143,602</b>	<b>\$155,231</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,466,396</b>
<b>Operating Income (Loss)</b>	<b>(\$16,731)</b>	<b>\$21,820</b>	<b>\$14,955</b>	<b>\$12,722</b>	<b>\$53,656</b>	<b>\$68,188</b>	<b>\$22,997</b>	<b>(\$23,770)</b>	<b>(\$18,305)</b>	<b>(\$48,738)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$86,794</b>
<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	\$46,530	\$0	\$0	\$465,296
Interest Income	\$62	\$64	\$46	\$48	\$48	\$43	\$58	\$154	\$60	\$58	\$0	\$0	\$642
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)	(\$14,873)	(\$0)	(\$0)	(\$31,487.32)
Principal Expense	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$0)	(\$0)	(\$316,667)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$51</b>	<b>\$54</b>	<b>\$36</b>	<b>\$38</b>	<b>\$38</b>	<b>\$33</b>	<b>\$48</b>	<b>\$144</b>	<b>\$50</b>	<b>\$48</b>	<b>\$0</b>	<b>\$0</b>	<b>\$539</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$16,679)</b>	<b>\$21,874</b>	<b>\$14,991</b>	<b>\$12,760</b>	<b>\$53,693</b>	<b>\$68,221</b>	<b>\$23,044</b>	<b>(\$23,626)</b>	<b>(\$18,255)</b>	<b>(\$48,690)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,333</b>

# Viera East Community Development District

## ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$15,190	\$11,790	\$11,045	\$11,604	\$12,099	\$0	\$0	\$111,522
<b>Total Revenues</b>	<b>\$7,249</b>	<b>\$8,801</b>	<b>\$12,754</b>	<b>\$8,305</b>	<b>\$12,684</b>	<b>\$15,190</b>	<b>\$11,790</b>	<b>\$11,045</b>	<b>\$11,604</b>	<b>\$12,099</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,522</b>
<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	\$8,923	\$0	\$0	\$73,746
<b>Total Expenditures</b>	<b>\$8,994</b>	<b>\$3,136</b>	<b>\$10,120</b>	<b>\$1,854</b>	<b>\$8,399</b>	<b>\$11,041</b>	<b>\$8,716</b>	<b>\$11,165</b>	<b>\$1,398</b>	<b>\$8,923</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,746</b>
<b>Operating Income (Loss)</b>	<b>(\$1,744)</b>	<b>\$5,665</b>	<b>\$2,634</b>	<b>\$6,452</b>	<b>\$4,285</b>	<b>\$4,148</b>	<b>\$3,074</b>	<b>(\$120)</b>	<b>\$10,206</b>	<b>\$3,176</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,776</b>

**Viera East  
Community Development District  
Long Term Debt Report**

<b>Series 2006 Water Management Refunding Bonds</b>	
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)
<b>Current Bonds Outstanding</b>	<b>\$8,335,000</b>

(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.

<b>Series 2012 Special Assessment Revenue Bonds</b>	
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:	\$280,347
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
<b>Current Bonds Outstanding</b>	<b>\$3,700,000</b>

**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	\$ (2,405,038)	\$ -	\$ 18,132
General Fund	\$ 808,157	21.20%	\$ 802,110	\$ (802,110)	\$ -	\$ 6,047
Recreation Fund	\$ 580,882	15.24%	\$ 576,535	\$ (576,535)	\$ -	\$ 4,347
	\$ 3,812,209	100.00%	\$ 3,783,684	\$ (3,783,684)	\$ -	\$ 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 7/31/17	Actuals 7/31/18	Variance	Year to Date 7/31/17	Year to Date 7/31/18	Variance
<i>Revenues:</i>						
Greens Fees	\$67,623	\$ 72,213	\$ 4,590	\$1,057,711	\$1,134,628	\$ 76,916
Gift Cards - Sales	\$240	\$ 780	\$ 541	\$ 9,267	\$ 11,322	\$ 2,056
Gift Cards - Usage	(\$1,408)	(832)	\$ 576	\$ (21,131)	\$ (16,580)	\$ 4,551
Season Advance/Trail Fees	\$14,774	\$ 12,789	\$ (1,986)	\$ 179,843	\$ 157,855	\$ (21,987)
Associate Memberships	\$1,185	\$ 1,343	\$ 158	\$ 23,888	\$ 34,088	\$ 10,199
Driving Range	\$4,616	\$ 4,333	\$ (282)	\$ 62,894	\$ 65,605	\$ 2,711
Golf Lessons	\$26	\$ 175	\$ 149	\$ 1,795	\$ 1,750	\$ (45)
Merchandise Sales	\$7,094	\$ 12,099	\$ 5,005	\$ 105,971	\$ 111,522	\$ 5,551
Restaurant	\$123	\$ 1,216	\$ 1,094	\$ 8,931	\$ 20,173	\$ 11,242
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$ 18,773	\$ 18,773	\$ -
Miscellaneous Income	\$735	\$ 498	\$ (237)	\$ 8,357	\$ 14,054	\$ 5,696
Total Revenues	<u>\$ 96,886</u>	<u>\$ 106,493</u>	<u>\$ 9,607</u>	<u>\$1,456,299</u>	<u>\$1,553,190</u>	<u>\$ 96,891</u>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 11,665	\$ 10,872	\$ 793	\$ 118,710	\$ 120,745	\$ (2,036)
Restaurant	\$ 892	\$ 930	\$ (38)	\$ 9,860	\$ 8,916	\$ 944
Golf Operations	\$ 21,680	\$ 27,060	\$ (5,380)	\$ 248,333	\$ 280,266	\$ (31,932)
Merchandise Sales	\$ 8,662	\$ 8,923	\$ (260)	\$ 78,808	\$ 73,746	\$ 5,062
Golf Course Maintenance	\$ 75,251	\$ 92,019	\$ (16,768)	\$ 751,368	\$ 831,142	\$ (79,774)
Administrative	\$ 11,782	\$ 12,920	\$ (1,139)	\$ 114,159	\$ 121,157	\$ (6,998)
Reserves	\$ 2,416	\$ 2,506	\$ (90)	\$ 29,595	\$ 30,424	\$ (829)
Total Expenditures	<u>\$ 132,348</u>	<u>\$ 155,231</u>	<u>\$ (22,882)</u>	<u>\$1,350,833</u>	<u>\$1,466,396</u>	<u>\$ (115,563)</u>
<b>Operating Income/(Loss)</b>	<u><b>\$ (35,463)</b></u>	<u><b>\$ (48,738)</b></u>	<u><b>\$ (13,275)</b></u>	<u><b>\$ 105,466</b></u>	<u><b>\$ 86,794</b></u>	<u><b>\$ (18,672)</b></u>

## Viera East Cash Flow Analysis FY 2018

	Actuals												Projections		
	October	November	December	January	February	March	April	May	June	July	August	September	Totals		
<b>I. Cash Flows:</b>															
<b>Starting Funds</b>															
Carry Forward	\$ 65,313	\$ 48,582	\$ 70,402	\$ 85,357	\$ 98,080	\$ 151,735	\$ 220,234	\$ 243,231	\$ 219,461	\$ 201,156	\$ 152,418	\$ 130,747	\$ 1,771,075		
<b>Revenues</b>															
Golf Course	\$ 115,468	\$ 150,030	\$ 156,441	\$ 146,015	\$ 209,224	\$ 230,618	\$ 185,772	\$ 127,833	\$ 125,297	\$ 106,493	\$ 127,007	\$ 90,879	\$ 1,771,075		
Course Operations	\$ 114,731	\$ 148,232	\$ 152,746	\$ 143,594	\$ 207,442	\$ 227,079	\$ 183,689	\$ 126,639	\$ 123,590	\$ 105,276	\$ 126,297	\$ 90,374	\$ 1,749,687		
Restaurant	\$ 737	\$ 1,798	\$ 3,695	\$ 2,421	\$ 1,783	\$ 3,539	\$ 2,083	\$ 1,194	\$ 1,707	\$ 1,216	\$ 710	\$ 505	\$ 21,388		
<b>Total All Cash</b>	\$ 180,781	\$ 198,612	\$ 226,843	\$ 237,372	\$ 307,304	\$ 382,353	\$ 406,006	\$ 371,064	\$ 344,758	\$ 307,648	\$ 279,425	\$ 221,626	\$ 1,771,075		
<b>Expenses</b>															
Golf Course	\$ 132,198	\$ 128,210	\$ 141,486	\$ 133,293	\$ 155,669	\$ 162,119	\$ 162,775	\$ 151,603	\$ 143,602	\$ 155,231	\$ 148,678	\$ 147,634	\$ 1,762,397		
Course Operations	\$ 137,305	\$ 127,346	\$ 140,706	\$ 132,400	\$ 154,690	\$ 161,227	\$ 161,820	\$ 150,759	\$ 142,615	\$ 154,307	\$ 147,833	\$ 147,033	\$ 1,752,035		
Restaurant	\$ 893	\$ 864	\$ 780	\$ 892	\$ 879	\$ 892	\$ 955	\$ 844	\$ 987	\$ 930	\$ 845	\$ 601	\$ 10,362		
<b>Cash Less Expenses</b>	\$ 48,582	\$ 70,402	\$ 85,357	\$ 98,080	\$ 151,735	\$ 220,234	\$ 243,231	\$ 219,461	\$ 201,156	\$ 152,418	\$ 130,747	\$ 73,992	\$ 1,771,075		
<b>Projected Revenues FY 2018</b>													\$ 1,771,075		
<b>Projected Expenses FY 2018</b>													\$ 1,762,397		
<b>Projected Surplus(Deficit) FY 2018</b>													\$ 8,679		

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

<u>Rounds of Golf</u>	Monthly		Year to Date	
<b>Paid Rounds</b>				
Rounds of Golf- Associate Member	393	11%	4,694	10%
Rounds of Golf- CDD Resident	501	14%	8,003	18%
Rounds of Golf - Public	1,520	44%	16,793	37%
Rounds of Golf - Golf Now / EZ Links	219	6%	3,750	8%
Rounds of Golf- Tournaments	56	2%	1,229	3%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	-109	-3%	728	-2%
<b>Total Paid Rounds</b>	<b>2,580</b>		<b>33,741</b>	
<b>Member Rounds</b>				
Rounds of Golf - Members	437	13%	5,821	13%
<b>Total Member Rounds</b>	<b>437</b>		<b>5,821</b>	
<b>Comp Rounds</b>				
Rounds of Golf- Staff/Comp	148	4%	1,420	3%
Rounds of Golf- GolfNow EZ Links - Trade	199	6%	2,503	6%
Rounds of Golf- Other Comp	107	3%	1,462	3%
<b>Total Comp Rounds</b>	<b>454</b>		<b>5,385</b>	
<b>TOTAL ROUNDS OF GOLF</b>	<b>3,471</b>	<b>100%</b>	<b>44,947</b>	<b>100%</b>

PY - PREVIOUS YEAR			
PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
370	3,763	23	931
412	8,065	89	-62
1,151	10,283	369	6,510
660	7,586	-441	-3,836
39	2,141	17	-912
29	1,186	-29	-1,186
-30	-675	-79	-53
<b>2,631</b>	<b>32,349</b>	<b>-51</b>	<b>1,392</b>
510	7,632	-73	-1,811
<b>510</b>	<b>7,632</b>	<b>-73</b>	<b>-1,811</b>
113	1,435	35	-15
209	3,058	-10	-555
130	1,467	-23	-5
<b>452</b>	<b>5,960</b>	<b>2</b>	<b>-575</b>
<b>3,593</b>	<b>45,941</b>	<b>-122</b>	<b>-994</b>

<u>Revenues</u>	Monthly		Year to Date	
<b>Greens Fee Revenue</b>				
Rounds of Golf- Associate Member	\$11,872	17%	\$170,177	15%
Rounds of Golf- CDD Resident	\$12,898	18%	\$237,347	21%
Rounds of Golf - Public	\$39,409	56%	\$554,264	49%
Rounds of Golf - Golf Now / EZ Links	\$6,996	10%	\$137,380	12%
Rounds of Golf- Tournaments	\$1,577	2%	\$40,736	4%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,928)	-3%	(\$16,152)	-1%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$70,824</b>	<b>100%</b>	<b>\$1,123,752</b>	<b>100%</b>

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$8,839	\$127,825	\$3,033	\$42,352
\$10,303	\$237,919	\$2,595	(\$572)
\$30,672	\$350,156	\$8,737	\$204,108
\$17,084	\$258,786	(\$10,088)	(\$121,406)
\$912	\$67,729	\$665	(\$26,993)
\$767	\$37,268	(\$767)	(\$37,268)
(\$504)	(\$11,916)	(\$1,424)	(\$4,236)
<b>\$68,073</b>	<b>\$1,067,767</b>	<b>\$2,751</b>	<b>\$55,985</b>

<u>Average \$ per Round of Golf</u>	Monthly	Year to Date
<b>Average \$ per round of Golf</b>		
Rounds of Golf- Associate Member	\$30.21	\$36.25
Rounds of Golf- CDD Resident	\$25.74	\$29.66
Rounds of Golf - Public	\$25.93	\$33.01
Rounds of Golf - Golf Now / EZ Links	\$31.95	\$36.63
Rounds of Golf- Tournaments	\$28.16	\$33.15
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$17.69	\$22.19
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$27.45</b>	<b>\$33.31</b>

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$23.89	\$33.97	\$6.32	\$2.29
\$25.01	\$29.50	\$0.74	\$0.16
\$26.65	\$34.05	(\$0.72)	(\$1.05)
\$25.88	\$34.11	\$6.06	\$2.52
\$23.38	\$31.63	\$4.78	\$1.51
\$26.45	\$31.42	(\$26.45)	(\$31.42)
\$16.80	\$17.65	\$0.89	\$4.53
<b>\$25.87</b>	<b>\$33.01</b>	<b>\$1.58</b>	<b>\$0.30</b>

	Monthly	Year to Date
<b>Membership Revenue</b>	<b>\$12,788</b>	<b>\$157,851</b>
Average \$ per round of Golf	\$29.26	\$27.12

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$14,774	\$179,842	(\$1,986)	(\$21,991)
\$28.97	\$23.56	\$0.29	\$3.55