



**Viera East
Community Development
District**

Unaudited Financial Reporting

August 31, 2018



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Viera East Community Development District

Combined Balance Sheet
August 31, 2018

Governmental Fund Types

Totals

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>(memorandum only)</u>
Assets					
Operating Account	\$341,416	\$8,662	---	\$379,399	\$729,477
Accounts Receivable	---	---	---	\$8,236	\$8,236
Assessment Receivable	---	---	---	---	\$0
Rent Receivable	---	---	---	\$732	\$732
Due From Golf Course	\$143,000	---	---	---	\$143,000
Due From General Fund	---	---	---	\$1,714	\$1,714
Due From Capital Reserve	---	---	---	\$6,000	\$6,000
Due from Debt Service	\$5,995	---	---	\$22,922	\$28,917
Due from Other	---	---	---	\$2,104	\$2,104
Inventory - Pro Shop	---	---	---	\$78,198	\$78,198
Investments:					
State Board	---	\$192,638	---	---	\$192,638
Benefit Assessment-Series 2012	---	---	---	\$87,001	\$87,001
Reserve - Series 2012	---	---	---	\$280,418	\$280,418
Bond Service 2006	---	---	\$497,849	---	\$497,849
Bond Service 2012	---	---	---	\$1,323	\$1,323
Improvements (Net of Depreciation)	---	---	---	\$1,259,416	\$1,259,416
Prepaid Expenses- Debt	---	---	---	\$31,666	\$31,666
Prepaid Expenses- Operations	\$33,326	---	---	\$39,449	\$42,775
Total Assets	\$493,736	\$201,301	\$497,849	\$2,198,579	\$3,391,464
Liabilities					
Accounts Payable	\$74,921	\$2,137	---	\$39,107	\$116,164
Accrued Expenses	---	---	---	\$167	\$167
Deferred Revenue- Season Advance	---	---	---	\$62,779	\$62,779
Deferred Revenue- Special Assessments O&M	---	---	---	\$1,877	\$1,877
Deferred Revenue- Special Assessments Debt	---	---	---	\$67,299	\$67,299
Deposit-Divots Grill	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$5,995	\$143,000	\$148,995
Accrued Interest Payable	---	---	---	\$52,056	\$52,056
Accrued Principal Payable	---	---	---	---	\$0
Golf Cart Lease Payable	---	---	---	---	\$0
Sales Tax Payable	---	---	---	\$10,674	\$10,674
Event Deposits	---	---	---	(\$3,561)	(\$3,561)
Due to Golf Course	\$1,714	\$6,000	\$22,922	---	\$30,636
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$8,563	---	---	\$19,949	\$28,512
Bonds Payable - Series 2012	---	---	---	\$4,080,000	\$4,080,000
Bond Discount	---	---	---	(\$20,623)	(\$20,623)
Deferred Loss	---	---	---	(\$225,134)	(\$225,134)
Fund Equity					
Net Assets	---	---	---	(\$2,031,011)	(\$2,031,011)
Fund Balances					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$3,326	---	---	---	\$3,326
Unassigned	\$229,212	\$193,164	---	---	\$422,376
Restricted for Debt Service	---	---	\$468,932	---	\$468,932
Total Liabilities, Fund Equity, Other	\$493,736	\$201,301	\$497,849	\$2,198,579	\$3,391,464

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 8/31/18	Actual 8/31/18	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$51,590	\$51,590	\$0
Interest Income	\$100	\$92	\$16	(\$76)
Total Revenues	\$864,536	\$859,838	\$859,762	(\$75)

Administrative Expenditures

Supervisors Fees	\$30,195	\$27,679	\$25,652	\$2,027
Engineering Fees	\$5,000	\$4,583	\$3,690	\$893
Attorney's Fees	\$5,000	\$4,583	\$928	\$3,655
Dissemination	\$1,000	\$917	\$917	\$0
Trustee Fees	\$5,600	\$5,133	\$5,113	\$20
Annual Audit	\$6,500	\$5,958	\$6,171	(\$213)
Collection Agent	\$2,500	\$2,292	\$2,292	(\$0)
Management Fees	\$97,515	\$89,389	\$89,389	\$0
Postage	\$2,500	\$2,292	\$670	\$1,622
Printing & Binding	\$4,500	\$4,125	\$668	\$3,457
Insurance- Liability	\$7,293	\$6,685	\$6,210	\$475
Legal Advertising	\$2,500	\$2,292	\$0	\$2,292
Other Current Charges	\$1,500	\$1,375	\$1,110	\$265
Office Supplies	\$3,000	\$2,750	\$1,240	\$1,510
Dues & Licenses	\$175	\$160	\$160	\$0
Information Technology	\$3,400	\$3,117	\$3,117	\$0
Total Administrative	\$178,178	\$163,330	\$147,326	\$16,004

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

	Adopted Budget	Prorated Budget 8/31/18	Actual 8/31/18	Variance
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Operating Expenditures

Salaries	\$131,660	\$120,688	\$120,420	\$269
Administrative Fee	\$1,199	\$1,099	\$1,333	(\$234)
FICA Expense	\$10,072	\$9,233	\$9,015	\$218
Employee Insurance	\$7,667	\$7,028	\$7,208	(\$180)
Workers Compensation	\$2,581	\$2,366	\$2,625	(\$259)
Unemployment	\$853	\$782	\$913	(\$131)
Other Contractual	\$6,500	\$5,958	\$6,824	(\$866)
Training	\$500	\$458	\$0	\$458
Uniforms	\$500	\$458	\$0	\$458
Total Operating	\$161,532	\$148,071	\$148,337	(\$266)

Maintenance Expenditures

Canal Maintenance	\$11,000	\$10,083	\$11,329	(\$1,246)
Lake Bank Restoration	\$60,000	\$55,000	\$0	\$55,000
Environmental Services	\$27,000	\$24,750	\$4,314	\$20,436
Water Management System	\$99,000	\$90,750	\$80,479	\$10,271
Control Burns	\$15,000	\$13,750	\$0	\$13,750
Contingencies	\$9,000	\$8,250	\$970	\$7,280
Fire Line Maintenance	\$5,000	\$4,583	\$3,053	\$1,531
Basin Repair	\$4,000	\$3,667	\$455	\$3,211
Total Maintenance	\$230,000	\$210,833	\$100,600	\$110,234

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 8/31/18	Actual 8/31/18	Variance
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Grounds Maintenance Expenditures

Salaries	\$145,559	\$133,429	\$133,387	\$42
Administrative Fees	\$3,289	\$3,015	\$3,146	(\$131)
FICA	\$11,135	\$10,207	\$9,572	\$635
Health Insurance	\$24,205	\$22,188	\$25,313	(\$3,125)
Workers Compensation	\$2,853	\$2,615	\$3,100	(\$485)
Unemployment	\$2,132	\$1,954	\$1,772	\$182
Telephone	\$2,000	\$1,833	\$4,526	(\$2,693)
Utilities	\$7,700	\$7,058	\$4,764	\$2,294
Property Appraiser	\$1,990	\$1,824	\$1,986	(\$162)
Insurance	\$1,359	\$1,246	\$1,073	\$173
Repairs	\$14,000	\$12,833	\$11,601	\$1,232
Fuel	\$16,500	\$15,125	\$16,235	(\$1,110)
Park Maintenance	\$3,000	\$2,750	\$4,420	(\$1,670)
Sidewalk Maintenance	\$5,000	\$4,583	\$5,245	(\$662)
Chemicals	\$5,000	\$4,583	\$1,767	\$2,816
Contingencies	\$6,000	\$5,500	\$1,867	\$3,633
Refuse	\$9,000	\$8,250	\$4,231	\$4,019
Office Supplies	\$1,000	\$917	\$233	\$684
Uniforms	\$3,000	\$2,750	\$2,799	(\$49)
Rain Bird Pump System	\$18,500	\$16,958	\$18,345	(\$1,386)
Maintenance Reserve - Transfer Out	\$11,604	\$10,637	\$10,637	\$0
Total Grounds Maintenance	\$294,826	\$270,257	\$266,019	\$4,238
Total Expenditures	\$864,536	\$792,491	\$662,283	\$130,209
Excess Revenue/(Expenditures)	\$0		\$197,480	
Beginning Fund Balance	\$0		\$211,058	
Ending Fund Balance	\$0		\$408,538	

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

	Adopted Budget	Prorated Budget 8/31/18	Actual 8/31/18	Variance
<u>Revenues</u>				
Interest Income	\$250	\$229	\$3,046	\$2,817
Reserve Funding - Transfer In (General)	\$11,604	\$10,637	\$10,637	\$0
Reserve Funding - Transfer In (Golf)	\$30,899	\$28,324	\$31,734	\$3,410
Total Revenues	\$42,753	\$39,190	\$45,417	\$6,227
<u>Expenditures</u>				
Capital Outlay	\$125,000	\$77,483	\$77,483	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$77,483	\$77,483	\$0
Excess Revenues/(Expenditures)	(\$82,247)		(\$32,066)	
Beginning Fund Balance	\$785,491		\$225,229	
Ending Fund Balance	\$703,244		\$193,164	

**Viera East
Community Development District**

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

Check Date	Vendor	Detail	Amount
Capital Outlay			
<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
9/7/18	Pike Creek Turf, Inc	Tee Box Project	\$ 2,137.00
Total			\$ 77,482.69

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 8/31/18	Actual 8/31/18	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$92	\$2,157	\$2,066
Total Revenues	\$2,423,270	\$2,423,262	\$2,425,327	\$2,066
<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	\$46,873	\$46,873	\$0
Total Expenditures	\$2,440,211	\$2,440,211	\$2,440,211	\$0
Excess Revenues/(Expenditures)	(\$16,941)		(\$14,883)	
Beginning Fund Balance	\$466,966		\$483,815	
Ending Fund Balance	\$450,026		\$468,932	

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	3,048	2,645	403	37,453	35,369	2,084
Member Rounds	10,000	421	710	(289)	6,580	9,495	(2,915)
Comp Rounds	6,000	537	426	111	6,025	5,697	328
Total Memberships	60	3	-	3	55	60	(5)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$30	\$29	\$0	\$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	\$90,867	\$77,777	\$13,090	\$1,225,494	\$1,228,235	(\$2,740)
Gift Cards - Sales	\$25,000	\$534	\$1,500	(\$966)	\$11,856	\$23,688	(\$11,831)
Gift Cards - Usage	(\$25,000)	(\$1,071)	(\$1,500)	\$429	(\$17,650)	(\$23,688)	\$6,037
Season Advance/Trail Fees	\$210,000	\$14,019	\$12,600	\$1,419	\$171,875	\$198,975	(\$27,100)
Associate Memberships	\$42,000	\$2,054	\$2,520	(\$466)	\$36,142	\$39,795	(\$3,654)
Driving Range	\$72,000	\$5,652	\$4,320	\$1,332	\$71,257	\$68,220	\$3,037
Golf Lessons	\$2,100	\$175	\$126	\$49	\$1,925	\$1,990	(\$65)
Merchandise Sales	\$115,000	\$12,857	\$6,900	\$5,957	\$124,379	\$108,963	\$15,417
Restaurant	\$10,000	\$1,372	\$600	\$772	\$21,545	\$9,475	\$12,070
Special Assessments - Operations	\$22,527	\$1,877	\$1,879	(\$2)	\$20,650	\$20,648	\$2
Miscellaneous Income	\$15,000	\$760	\$1,251	(\$491)	\$14,814	\$13,749	\$1,065
Total Revenues	\$1,784,917	\$129,097	\$107,973	\$21,124	\$1,682,287	\$1,690,049	(\$7,763)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000	\$1,349	\$1,501	\$152	\$11,052	\$16,499	\$5,447
Telephone/Internet	\$9,308	\$393	\$776	\$383	\$4,528	\$8,532	\$4,004
Postage	\$450	\$293	\$38	(\$255)	\$1,987	\$412	(\$1,575)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$2,324	\$917	(\$1,407)
Utilities	\$5,000	\$575	\$417	(\$158)	\$4,665	\$4,583	(\$82)
Repairs & Maintenance	\$7,000	\$853	\$584	(\$269)	\$7,492	\$6,416	(\$1,076)
Advertising	\$45,000	\$5,370	\$3,753	(\$1,617)	\$46,617	\$41,247	(\$5,370)
Bank Charges	\$30,500	\$2,047	\$2,544	\$497	\$30,870	\$27,956	(\$2,913)
Office Supplies	\$1,500	\$158	\$125	(\$33)	\$2,542	\$1,375	(\$1,167)
Operating Supplies	\$9,500	\$874	\$792	(\$81)	\$3,493	\$8,708	\$5,215
Dues, Licenses & Subscriptions	\$2,000	\$213	\$167	(\$46)	\$7,751	\$1,833	(\$5,918)
Drug Testing - All Departments	\$500	\$46	\$42	(\$4)	\$494	\$458	(\$35)
Training, Education & Employee Relations	\$2,500	\$302	\$209	(\$93)	\$4,753	\$2,292	(\$2,462)
Contractual Security	\$5,000	\$133	\$417	\$284	\$2,324	\$4,583	\$2,259
IT Services	\$3,000	\$170	\$250	\$80	\$2,631	\$2,750	\$119
Total Golf Course Expenditures	\$140,258	\$12,775	\$11,698	(\$1,078)	\$133,523	\$128,560	(\$4,962)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$931	\$639	(\$292)	\$8,904	\$8,546	(\$359)
Pest Control	\$1,800	\$0	\$128	\$128	\$128	\$1,709	\$1,581
Equipment Lease	\$1,100	\$92	\$78	(\$14)	\$906	\$1,044	\$138
Total Restaurant Expenditures	\$11,900	\$1,023	\$845	(\$178)	\$9,939	\$11,299	\$1,360

<i>Golf Operation Expenditures</i>							
Salaries	\$222,204	\$18,006	\$18,516	\$510	\$185,522	\$203,679	\$18,157
Administrative Fee	\$12,858	\$1,342	\$1,071	(\$270)	\$14,536	\$11,786	(\$2,750)
FICA Expense	\$17,253	\$1,378	\$1,438	\$60	\$14,204	\$15,815	\$1,611
Health Insurance	\$461	\$38	\$38	\$0	\$394	\$423	\$28
Workers Compensation	\$4,420	\$514	\$368	(\$146)	\$4,272	\$4,052	(\$220)
Unemployment	\$9,322	\$610	\$777	\$167	\$7,518	\$8,545	\$1,027
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Utilities	\$20,500	\$1,649	\$1,708	\$60	\$19,210	\$18,792	(\$418)
Repairs	\$250	\$0	\$21	\$21	\$161	\$229	\$68
Pest Control	\$1,800	\$0	\$150	\$150	\$128	\$1,522	\$1,522
Supplies	\$3,000	\$234	\$250	\$16	\$8,269	\$2,750	(\$5,519)
Uniforms	\$1,500	\$192	\$125	(\$67)	\$1,897	\$1,375	(\$522)
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$1,833	\$1,833
Fuel	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Cart Lease	\$42,636	\$3,786	\$3,553	(\$233)	\$40,154	\$39,083	(\$1,071)
Cart Maintenance	\$4,000	\$86	\$333	\$248	\$5,794	\$3,667	(\$2,127)
Driving Range	\$10,000	\$1,763	\$833	(\$930)	\$7,805	\$9,167	\$1,362
Total Golf Operation Expenditures	\$353,204	\$29,597	\$29,433	(\$165)	\$309,863	\$323,761	\$13,898
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$10,553	\$6,417	(\$4,136)	\$84,299	\$70,583	(\$13,716)
Total Merchandise Sales	\$77,000	\$10,553	\$6,417	(\$4,136)	\$84,299	\$70,583	(\$13,716)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$417,502	\$36,169	\$34,792	(\$1,377)	\$357,400	\$382,710	\$25,310
Administrative Fees	\$8,698	\$913	\$725	(\$188)	\$8,579	\$7,973	(\$606)
FICA Expense	\$32,727	\$2,604	\$2,727	\$123	\$26,122	\$30,000	\$3,878
Employee Insurance	\$58,955	\$3,948	\$4,913	\$965	\$38,602	\$54,042	\$15,440
Workers Compensation	\$8,384	\$1,320	\$699	(\$622)	\$8,515	\$7,685	(\$830)
Unemployment	\$6,617	\$171	\$551	\$380	\$6,165	\$6,066	(\$100)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$385	\$385
Consulting Fees	\$6,000	\$500	\$500	\$0	\$5,500	\$5,500	\$0
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$2,292	\$2,292
Utilities/Water	\$25,700	\$1,956	\$2,142	\$185	\$22,741	\$23,558	\$817
Repairs	\$42,000	\$4,450	\$3,500	(\$950)	\$40,675	\$38,500	(\$2,175)
Fuel & Oil	\$35,000	(\$7,796)	\$2,917	\$10,713	\$35,428	\$32,083	(\$3,345)
Pest Control	\$1,500	\$257	\$125	(\$132)	\$2,833	\$1,375	(\$1,458)
Irrigation/Drainage	\$34,000	\$3,060	\$2,833	(\$227)	\$21,475	\$31,167	\$9,692
Sand and Topsoil	\$17,500	\$1,262	\$1,458	\$196	\$17,195	\$16,042	(\$1,153)
Flower/Mulch	\$14,000	\$719	\$583	(\$135)	\$7,376	\$6,417	(\$959)
Fertilizer	\$120,000	\$11,890	\$10,000	(\$1,890)	\$119,225	\$110,000	(\$9,225)
Seed/Sod	\$2,000	\$135	\$167	\$31	\$1,488	\$1,833	\$345
Trash Removal	\$6,000	\$818	\$500	(\$318)	\$14,016	\$5,500	(\$8,516)
Contingency	\$600	\$0	\$50	\$50	\$915	\$550	(\$365)
First Aid	\$500	\$0	\$42	\$42	\$1,311	\$458	(\$853)
Office Supplies	\$18,000	\$2,045	\$1,500	(\$545)	\$17,099	\$16,500	(\$599)
Training	\$500	\$0	\$42	\$42	\$2,876	\$458	(\$2,418)
Janitorial Supplies	\$800	\$0	\$67	\$67	\$1,294	\$733	(\$561)
Soil & Water Testing	\$10,500	\$0	\$83	\$83	\$987	\$917	(\$71)
Uniforms	\$4,000	\$604	\$875	\$271	\$6,198	\$9,625	\$3,427
Equipment Rental	\$148,000	\$0	\$333	\$333	\$644	\$3,667	\$3,023
Equipment Lease	\$500	\$13,469	\$12,333	(\$1,136)	\$132,347	\$135,667	\$3,320
Small Tools	\$0	\$0	\$42	\$42	\$0	\$458	\$458
Total Golf Course Maintenance	\$1,030,903	\$79,206	\$85,909	\$6,702	\$910,349	\$944,994	\$34,646

Viera East
Community Development District
 Golf Course/Recreation Fund – Operations
 Statement of Revenues & Expenditures
 For Period Ending August 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	\$1,375	\$1,375
Arbitrage	\$600	\$0	\$50	\$50	\$450	\$550	\$100
Dissemination	\$1,000	\$83	\$83	\$0	\$917	\$917	\$0
Trustee Fees	\$3,750	\$307	\$313	\$5	\$3,410	\$3,438	\$27
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,375	\$1,375	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$51,590	\$51,590	\$0
Insurance	\$71,000	\$7,211	\$5,917	(\$1,294)	\$69,508	\$65,083	(\$4,425)
Property Taxes	\$6,000	\$504	\$500	(\$4)	\$6,827	\$5,500	(\$1,327)
Total Administrative Expenditures	\$141,630	\$12,920	\$11,803	(\$1,118)	\$134,077	\$129,828	(\$4,250)
Renewal & Replacement Operating Reserves	\$30,899	\$2,130	\$2,575	\$445	\$32,554	\$28,324	(\$4,229)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,899	\$2,130	\$2,575	\$445	\$32,554	\$28,324	(\$4,229)
Total Revenues	\$1,784,917	\$129,097	\$107,973	\$21,124	\$1,682,287	\$1,690,049	(\$7,763)
Total Expenditures	\$1,785,795	\$148,205	\$148,678	\$473	\$1,614,603	\$1,637,350	\$22,747
Operating Income (Loss)	(\$878)	(\$19,108)	(\$40,705)	\$21,596	\$67,684	\$52,699	\$14,984
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$44,377	\$46,530	(\$2,153)	\$509,673	\$511,825	(\$2,153)
Interest Income	\$1,000	\$72	\$83	(\$12)	\$713	\$917	(\$203)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$178,478)	(\$14,873)	(\$14,873)	(\$0)	(\$163,605)	(\$163,604)	(\$0)
Principal Expense	(\$380,000)	(\$31,667)	(\$31,667)	(\$0)	(\$348,333)	(\$348,333)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$878	(\$2,091)	\$73	(\$2,165)	(\$1,552)	\$804	(\$2,357)
Change in Net Assets	\$0	(\$21,200)	(\$40,632)	\$19,432	\$66,131	\$53,504	\$12,627
Beginning Net Assets	\$0	---	---	---	(\$2,097,142)	---	---
Ending Net Assets	\$0	---	---	---	(\$2,031,011)	---	---

Vierra 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	\$43,681	\$12,868	\$5,286	\$21,178	\$4,263	\$34,681	\$0	\$6,047	\$0	\$808,157
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	\$51,590
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	\$10,737	\$0	\$859,762

Administrative Expenditures

Supervisors' Fees	\$2,272	\$3,293	\$1,580	\$1,250	\$2,503	\$2,503	\$2,272	\$3,754	\$1,138	\$2,459	\$2,529	\$0	\$25,652
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	\$83	\$83	\$917
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$463	\$463	\$463	\$463	\$463	\$5,113
Annual Audit	\$542	\$542	\$542	\$588	\$542	\$542	\$575	\$575	\$575	\$575	\$575	\$575	\$6,171
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$2,292
Management Fees	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$8,126	\$89,389
Postage	\$33	\$130	\$143	\$77	\$56	\$59	\$43	\$36	\$31	\$21	\$41	\$0	\$670
Printing & Binding	\$61	\$68	\$62	\$54	\$0	\$72	\$91	\$67	\$0	\$75	\$118	\$0	\$668
Insurance- Liability	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$6,210
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	\$160	\$0	\$1,110
Office Supplies	\$265	\$250	\$250	\$20	\$150	\$20	\$20	\$77	\$146	\$20	\$20	\$0	\$1,240
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$160
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$3,117
Total Administrative	\$12,994	\$15,232	\$12,409	\$11,971	\$12,997	\$12,984	\$13,257	\$15,040	\$12,222	\$15,034	\$13,186	\$0	\$147,326

Operating Expenditures

Salaries	\$11,475	\$10,397	\$11,213	\$10,056	\$11,219	\$10,114	\$11,524	\$10,509	\$11,574	\$11,078	\$11,260	\$0	\$120,420
Administration Fee	\$121	\$117	\$121	\$109	\$121	\$117	\$121	\$113	\$134	\$129	\$129	\$0	\$1,333
PICA Expense	\$852	\$771	\$848	\$750	\$840	\$756	\$863	\$787	\$877	\$827	\$843	\$0	\$9,015
Health Insurance	\$580	\$430	\$732	\$586	\$839	\$674	\$611	\$720	\$886	\$674	\$674	\$0	\$7,208
Workers' Compensation	\$239	\$217	\$234	\$209	\$234	\$211	\$240	\$252	\$316	\$167	\$308	\$0	\$2,625
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	\$695	\$0	\$6,824
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	\$13,909	\$0	\$148,337

Vierra 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	\$858	\$1,795	\$0	\$0	\$0	\$0	\$0	\$400
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	\$14,831	\$400	\$0	\$100,600

Grounds Maintenance Expenditures

Salaries	\$12,485	\$12,041	\$12,460	\$11,121	\$12,413	\$12,082	\$11,838	\$11,204	\$12,831	\$12,390	\$12,523	\$0	\$133,387.47
Administrative Fees	\$286	\$276	\$286	\$258	\$286	\$276	\$286	\$267	\$315	\$306	\$306	\$0	\$3,146.39
FCIA	\$897	\$865	\$899	\$827	\$900	\$856	\$835	\$791	\$943	\$870	\$888	\$0	\$9,571.67
Health Insurance	\$1,800	\$1,395	\$1,867	\$3,877	\$2,834	\$2,279	\$2,313	\$1,859	\$2,505	\$2,350	\$2,232	\$0	\$25,312.80
Workers Compensation	\$260	\$251	\$259	\$231	\$258	\$251	\$247	\$267	\$350	\$338	\$390	\$0	\$3,100.21
Unemployment	\$20	\$20	\$20	\$702	\$608	\$359	(\$46)	\$27	\$21	\$20	\$20	\$0	\$1,772.46
Telephone	\$366	\$366	\$366	\$865	\$366	\$366	\$366	\$366	\$366	\$366	\$366	\$0	\$4,526.04
Utilities	\$413	\$401	\$401	\$419	\$466	\$520	\$474	\$401	\$578	\$310	\$381	\$0	\$4,764.24
Property Appraiser	\$98	\$98	\$98	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986.00
Insurance- Property	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$98	\$0	\$1,072.50
Repairs	\$867	\$1,481	\$589	\$231	\$796	\$190	\$3,780	\$1,482	\$561	\$980	\$646	\$0	\$11,600.98
Fuel	\$0	\$0	\$210	\$403	\$136	\$0	\$291	\$0	\$0	\$0	\$15,196	\$0	\$16,234.94
Park Maintenance	\$154	\$712	\$170	\$172	\$156	\$177	\$163	\$164	\$1,697	\$694	\$160	\$0	\$4,419.69
Sidewalk Repair	\$0	\$0	\$3,265	\$0	\$1,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,245.25
Chemicals	\$0	\$202	\$129	\$51	\$627	\$0	\$0	\$0	\$522	\$0	\$236	\$0	\$1,767.04
Contingencies	\$72	\$0	\$490	\$350	\$210	\$0	\$744	\$0	\$0	\$0	\$0	\$0	\$1,866.52
Refuse	\$430	\$645	\$215	\$741	\$645	\$215	\$430	\$215	\$215	\$240	\$240	\$0	\$4,231.30
Office Supplies	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232.97
Uniforms	\$304	\$182	\$199	\$182	\$182	\$182	\$182	\$227	\$191	\$518	\$451	\$0	\$2,799.00
Rain Bird Pump System	\$0	\$3,104	\$0	\$0	\$1,450	\$2,298	\$2,298	\$2,298	\$2,299	\$2,298	\$2,298	\$0	\$18,344.66
Maintenance Reserve- Transfer Out	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$967	\$0	\$10,637.00
Total Grounds Maintenance	\$19,419	\$23,004	\$22,889	\$21,510	\$27,363	\$21,335	\$25,265	\$20,634	\$24,459	\$22,746	\$37,394	\$0	\$266,019

Total Expenditures	\$53,761	\$62,080	\$57,767	\$59,533	\$54,605	\$64,474	\$62,634	\$56,265	\$59,551	\$66,723	\$64,890	\$0	\$662,283
Excess Revenue/(Expenditures)	(\$48,810)	\$113,690	\$455,734	(\$11,151)	(\$37,045)	(\$54,498)	(\$36,762)	(\$47,312)	(\$20,180)	(\$62,033)	(\$54,153)	\$0	\$1,97,480

Vierra East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Number of Rounds													
Paid Rounds	2,647	3,298	3,234	3,292	4,243	4,698	4,314	3,174	2,924	2,581	3,048	0	37,453
Member Rounds	429	694	637	948	697	786	638	452	441	437	421	0	6,580
Comp Rounds	405	541	549	688	678	719	557	420	477	454	537	0	6,025
Revenue per Round													
Paid Rounds	\$31	\$32	\$34	\$31	\$38	\$38	\$33	\$28	\$31	\$28	\$30	\$0	\$354
Revenues:													
Greens Fees	\$82,152	\$107,108	\$109,381	\$102,291	\$160,783	\$180,353	\$140,871	\$89,084	\$90,392	\$72,213	\$90,867	\$0	\$1,225,494
Gift Cards - Usage	\$188	\$1,019	\$3,373	\$67	\$956	\$785	\$1,592	\$798	\$1,186	\$780	\$534	\$0	\$11,856
Season Advance/Trail Fees	(\$725)	(\$1,711)	(\$2,683)	(\$2,379)	(\$2,093)	(\$2,443)	(\$1,689)	(\$1,113)	(\$1,110)	(\$832)	(\$1,071)	\$0	(\$17,650)
Associate Memberships	\$16,716	\$18,058	\$17,058	\$17,424	\$16,684	\$17,357	\$15,390	\$13,255	\$13,125	\$12,789	\$14,019	\$0	\$171,875
Driving Range	\$2,449	\$4,266	\$3,239	\$5,530	\$3,950	\$3,634	\$2,607	\$5,648	\$1,422	\$1,343	\$2,054	\$0	\$36,142
Golf Lessons	\$3,816	\$6,821	\$6,875	\$6,696	\$8,578	\$9,622	\$9,331	\$5,229	\$4,253	\$4,333	\$5,652	\$0	\$71,257
Merchandise Sales	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$1,925
Restaurant	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$15,190	\$11,790	\$11,045	\$11,604	\$12,099	\$12,857	\$0	\$124,379
Special Assessments - Operations	\$737	\$1,798	\$3,695	\$2,421	\$1,783	\$3,539	\$2,083	\$1,194	\$1,707	\$1,216	\$1,372	\$0	\$21,545
Miscellaneous Income	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$20,650
	\$834	\$1,817	\$699	\$3,028	\$3,848	\$329	\$1,745	\$590	\$665	\$498	\$760	\$0	\$14,814
Total Revenues	\$115,468	\$150,030	\$156,441	\$146,015	\$209,224	\$230,618	\$185,772	\$127,833	\$125,297	\$106,493	\$129,097	\$0	\$1,682,287
Golf Course Expenditures:													
Other Contractual Services	\$1,319	\$681	\$1,123	\$543	\$781	\$893	\$1,167	\$944	\$794	\$1,457	\$1,349	\$0	\$11,052
Telephone/Internet	\$393	\$289	\$497	\$393	\$448	\$374	\$433	\$393	\$393	\$521	\$393	\$0	\$4,528
Postage	\$447	\$0	\$253	\$0	\$250	\$107	\$132	\$250	\$144	\$113	\$293	\$0	\$1,987
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	\$575	\$0	\$4,665
Repairs & Maintenance	\$405	\$270	\$546	\$265	\$2,079	\$1,291	\$450	\$680	\$363	\$291	\$853	\$0	\$7,492
Advertising	\$3,585	\$1,156	\$7,073	\$2,770	\$4,879	\$4,569	\$6,873	\$3,149	\$3,654	\$3,539	\$5,370	\$0	\$46,617
Bank Charges	\$1,222	\$2,149	\$2,754	\$2,720	\$3,173	\$4,053	\$4,281	\$3,634	\$2,387	\$2,450	\$2,047	\$0	\$30,870
Office Supplies	\$191	\$134	\$254	\$0	\$134	\$663	\$252	\$439	\$188	\$130	\$158	\$0	\$2,542
Operating Supplies	\$691	\$195	\$180	\$72	\$421	\$144	\$216	\$294	\$144	\$263	\$874	\$0	\$3,493
Dues, Licenses & Subscriptions	\$161	\$110	\$22	\$976	\$446	\$3,237	\$13	\$920	\$487	\$1,166	\$213	\$0	\$7,751
Drug Testing - All Departments	\$89	\$89	\$0	\$110	\$68	\$0	\$0	\$0	\$46	\$46	\$46	\$0	\$494
Training, Education & Employee Relations	\$142	\$0	\$2,804	\$0	\$163	\$26	\$340	\$829	\$87	\$61	\$302	\$0	\$4,753
Contractual Security	\$120	\$1,061	\$170	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$133	\$0	\$2,324
IT Services	\$0	\$139	\$255	\$290	\$0	\$625	\$257	\$0	\$640	\$255	\$170	\$0	\$2,631
Total Golf Course Expenditures	\$9,046	\$6,808	\$17,031	\$9,170	\$13,396	\$16,513	\$16,151	\$12,092	\$9,666	\$10,874	\$12,775	\$0	\$133,523
Restaurant Expenditures:													
Utilities	\$804	\$773	\$689	\$891	\$788	\$801	\$738	\$753	\$897	\$839	\$931	\$0	\$8,904
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	\$92	\$0	\$906
Total Restaurant Expenditures	\$893	\$864	\$780	\$892	\$879	\$892	\$955	\$844	\$987	\$930	\$1,023	\$0	\$9,939

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	\$16,149	\$18,006	\$0	\$185,522
Administrative Fee	\$1,233	\$1,239	\$1,307	\$1,276	\$1,416	\$1,309	\$1,347	\$1,255	\$1,481	\$1,330	\$1,342	\$0	\$14,536
FICA Expense	\$1,325	\$1,153	\$1,182	\$1,130	\$1,369	\$1,437	\$1,428	\$1,211	\$1,357	\$1,235	\$1,378	\$0	\$14,204
Health Insurance	\$86	(\$24)	\$35	\$46	\$46	\$38	\$38	\$13	\$38	\$38	\$38	\$0	\$394
Workers Compensation	\$361	\$314	\$322	\$308	\$372	\$391	\$389	\$376	\$484	\$441	\$514	\$0	\$4,272
Unemployment	\$615	\$425	\$441	\$889	\$993	\$968	\$525	\$815	\$657	\$580	\$610	\$0	\$7,518
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	\$1,649	\$0	\$19,210
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	\$234	\$0	\$8,269
Uniforms	\$0	\$0	\$0	\$0	\$0	\$207	\$0	\$0	\$796	\$702	\$192	\$0	\$1,897
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	\$3,786	\$0	\$40,154
Cart Maintenance	\$0	\$986	\$509	\$934	\$730	\$21	\$563	\$1,752	\$0	\$213	\$86	\$0	\$5,794
Driving Range	\$632	\$632	(\$233)	\$3,409	\$0	\$0	\$1,182	\$421	\$0	\$0	\$1,763	\$0	\$7,805
Total Golf Operation Expenditures	\$26,823	\$25,250	\$26,206	\$28,429	\$30,328	\$30,018	\$31,236	\$27,959	\$26,957	\$27,060	\$29,557	\$0	\$309,863

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	\$10,553	\$0	\$84,299
Total Merchandise Sales	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$1,398	\$8,923	\$10,553	\$0	\$84,299

Golf Course Maintenance:

Salaries	\$33,113	\$31,794	\$30,646	\$29,409	\$33,417	\$31,312	\$33,108	\$31,154	\$34,671	\$32,608	\$36,169	\$0	\$357,400
Administrative Fees	\$723	\$721	\$781	\$704	\$779	\$754	\$779	\$729	\$861	\$834	\$913	\$0	\$85,759
FICA Expense	\$2,479	\$2,380	\$2,303	\$2,167	\$2,462	\$2,370	\$2,370	\$2,230	\$2,572	\$2,572	\$2,612	\$0	\$26,122
Employee Insurance	\$1,290	\$2,054	\$2,808	\$4,471	\$3,544	\$3,505	\$5,286	\$2,878	\$4,927	\$3,890	\$3,948	\$0	\$38,602
Workers Compensation	\$686	\$660	\$636	\$612	\$692	\$649	\$688	\$743	\$942	\$887	\$1,320	\$0	\$8,515
Unemployment	\$175	\$191	\$237	\$1,803	\$1,410	\$957	\$596	\$456	\$142	\$27	\$171	\$0	\$6,165
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	\$500	\$0	\$5,500
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	\$1,630	\$1,956	\$0	\$22,741
Repairs	\$3,883	\$3,416	\$3,741	\$2,102	\$2,490	\$5,249	\$6,414	\$2,630	\$2,163	\$4,136	\$4,450	\$0	\$40,675
Fuel & Oil	\$4,697	\$2,619	\$3,492	\$3,478	\$4,360	\$5,016	\$1,876	\$7,664	\$3,663	\$6,359	(\$7,796)	\$0	\$35,528
Pest Control	\$247	\$247	\$257	\$550	\$257	\$5,016	\$257	\$257	\$0	\$257	\$257	\$0	\$2,833
Irrigation/Drainage	\$1,174	\$846	\$889	\$1,914	\$1,199	\$1,042	\$3,161	\$3,464	\$2,235	\$2,492	\$3,060	\$0	\$21,475
Sand and Topsoil	\$549	\$1,916	\$1,466	\$1,979	\$1,901	\$920	\$1,775	\$2,288	\$1,573	\$1,567	\$1,262	\$0	\$17,195
Flower/Mulch	\$0	\$114	\$0	\$0	\$1,260	\$315	\$719	\$719	\$2,239	\$1,291	\$719	\$0	\$7,376
Fertilizer	\$5,303	\$12,709	\$11,544	\$11,081	\$10,415	\$11,445	\$11,659	\$6,701	\$11,973	\$14,506	\$11,890	\$0	\$119,225
Seed/Sod	\$406	\$2,477	\$2,477	\$1,984	\$1,579	\$0	\$0	\$2,292	\$709	\$709	\$709	\$0	\$13,341
Trash Removal	\$271	\$135	\$0	\$0	\$271	\$678	\$271	\$135	\$135	\$135	\$135	\$0	\$1,488
Contingency	\$585	\$1,137	\$585	\$2,968	\$2,901	\$1,678	\$818	\$818	\$818	\$888	\$818	\$0	\$14,016
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	\$2,045	\$0	\$17,099
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	\$604	\$0	\$6,198
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	\$13,469	\$0	\$132,347
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	\$92,019	\$79,206	\$0	\$910,349

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
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$917
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$307	\$307	\$307	\$307	\$307	\$307	\$3,410
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,375
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	\$51,590
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	\$69,508
Property Taxes	\$504	\$504	\$1,444	\$845	\$504	\$504	\$504	\$504	\$504	\$504	\$504	\$504	\$6,827
Total Administrative Expenditures	\$11,031	\$11,031	\$12,064	\$10,646	\$11,072	\$13,481	\$12,970	\$12,970	\$12,970	\$12,920	\$12,920	\$12,920	\$134,077
<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	\$2,130	\$0	\$32,554
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	\$2,506	\$2,130	\$0	\$32,554
Total Revenues	\$115,468	\$150,030	\$156,441	\$146,015	\$209,224	\$230,618	\$185,772	\$127,833	\$125,297	\$106,493	\$129,097	\$0	\$1,682,287
Total Expenditures	\$132,198	\$128,210	\$141,486	\$133,293	\$155,569	\$162,430	\$162,775	\$151,603	\$143,602	\$155,233	\$148,205	\$0	\$1,614,603
Operating Income (Loss)	(\$16,731)	\$21,820	\$14,955	\$12,722	\$53,656	\$68,188	\$22,997	(\$23,770)	(\$18,305)	(\$48,740)	(\$19,108)	\$0	\$67,684
<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	\$44,377	\$0	\$509,673
Interest Income	\$62	\$64	\$46	\$48	\$48	\$43	\$58	\$154	\$60	\$58	\$72	\$0	\$713
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)	(\$14,873)	(\$14,873)	(\$163,605)
Principal Expense	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$31,667)	(\$348,333)
Total Non Operating Revenues/(Expenditures)	\$51	\$54	\$36	\$38	\$38	\$33	\$48	\$144	\$50	\$48	(\$2,091)	\$0	(\$1,552)
Net Non Operating Income / (Loss)	(\$16,679)	\$21,874	\$14,991	\$12,760	\$53,693	\$68,221	\$23,044	(\$23,626)	(\$18,255)	(\$48,692)	(\$21,200)	\$0	\$66,131

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	\$12,857	\$0	\$124,379
Total Revenues	\$7,249	\$8,801	\$12,754	\$8,305	\$12,684	\$15,190	\$11,790	\$11,045	\$11,604	\$12,099	\$12,857	\$0	\$124,379
<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	\$10,553	\$0	\$84,299
Total Expenditures	\$8,994	\$3,136	\$10,120	\$1,854	\$8,399	\$11,041	\$8,716	\$11,165	\$1,398	\$8,923	\$10,553	\$0	\$84,299
Operating Income (Loss)	(\$1,744)	\$5,665	\$2,634	\$6,452	\$4,285	\$4,148	\$3,074	(\$120)	\$10,206	\$3,176	\$2,304	\$0	\$40,080

**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:	\$280,418
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
8/13/2018 (5)	\$ 268	\$ 57	\$ 171	\$ 41	\$ 268
8/31/2018 (6)	\$ 46,873	\$ -	\$ 46,873	\$ -	\$ 46,873
8/31/2018 (7)	\$ 28,912	\$ 5,990	\$ (28,912)	\$ 22,922	\$ -
	\$ 3,859,737	\$ 808,157	\$ 2,423,170	\$ 599,498	\$ 3,830,825

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,423,170	\$ (2,423,170)	\$ -	\$ -
General Fund	\$ 808,157	21.20%	\$ 808,157	\$ (808,157)	\$ -	\$ 0
Recreation Fund	\$ 580,882	15.24%	\$ 599,498	\$ (599,498)	\$ -	\$ (18,616)
	\$ 3,812,209	100.00%	\$ 3,830,825	\$ (3,830,825)	\$ -	\$ (18,616)

- (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
- (5) Represents Interest Distribution
- (6) Represents Debt Service Fund Collection Cost
- (7) Represents Adjustment for overfunding Debt Service

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

	Actuals 8/31/17	Actuals 8/31/18	Variance	Year to Date 8/31/17	Year to Date 8/31/18	Variance
<i>Revenues:</i>						
Greens Fees	\$70,080	\$ 90,867	\$ 20,787	\$1,127,791	\$1,225,494	\$ 97,703
Gift Cards - Sales	\$658	\$ 534	\$ (124)	\$ 9,924	\$ 11,856	\$ 1,932
Gift Cards - Usage	(\$1,843)	\$ (1,071)	\$ 773	\$ (22,974)	\$ (17,650)	\$ 5,324
Season Advance/Trail Fees	\$15,173	\$14,019	\$ (1,154)	\$ 195,016	\$ 171,875	\$ (23,141)
Associate Memberships	\$1,580	\$ 2,054	\$ 474	\$ 25,468	\$ 36,142	\$ 10,673
Driving Range	\$4,607	\$ 5,652	\$ 1,045	\$ 67,501	\$ 71,257	\$ 3,756
Golf Lessons	\$175	\$ 175	\$ -	\$ 1,970	\$ 1,925	\$ (45)
Merchandise Sales	\$7,013	\$12,857	\$ 5,844	\$ 112,985	\$ 124,379	\$ 11,395
Restaurant	\$748	\$1,372	\$ 624	\$ 9,679	\$ 21,545	\$ 11,866
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$ 20,650	\$ 20,650	\$ -
Miscellaneous Income	\$541	\$ 760	\$ 219	\$ 8,898	\$ 14,814	\$ 5,916
Total Revenues	\$ 100,610	\$ 129,097	\$ 28,487	\$1,556,908	\$1,682,287	\$ 125,378
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 10,189	\$12,775	\$ (2,586)	\$ 128,899	\$ 133,523	\$ (4,623)
Restaurant	\$ 991	\$ 1,023	\$ (32)	\$ 10,851	\$ 9,939	\$ 912
Golf Operations	\$ 28,909	\$ 29,597	\$ (688)	\$ 275,277	\$ 309,863	\$ (34,586)
Merchandise Sales	\$ 3,025	\$ 10,553	\$ (7,528)	\$ 81,832	\$ 84,299	\$ (2,467)
Golf Course Maintenance	\$ 82,692	\$ 79,206	\$ 3,486	\$ 836,038	\$ 910,349	\$ (74,311)
Administrative	\$ 11,782	\$12,920	\$ (1,139)	\$ 125,941	\$ 134,077	\$ (8,136)
Reserves	\$ 1,938	\$ 2,130	\$ (192)	\$ 31,533	\$ 32,554	\$ (1,021)
Total Expenditures	\$ 139,525	\$ 148,205	\$ (8,680)	\$1,490,371	\$1,614,603	\$ (124,232)
Operating Income/(Loss)	\$ (38,916)	\$ (19,108)	\$ 19,807	\$ 66,537	\$ 67,684	\$ 1,146

Vierra East Cash Flow Analysis FY 2018

		Actuals												Projections	
		October	November	December	January	February	March	April	May	June	July	August	September	Totals	
I. Cash Flows:															
Starting Funds															
Carry Forward		\$ 65,313	\$ 48,582	\$ 70,402	\$ 85,357	\$ 98,080	\$ 151,735	\$ 220,234	\$ 243,231	\$ 219,461	\$ 201,156	\$ 152,418	\$ 133,310		
Revenues															
Golf Course		\$ 115,468	\$ 150,030	\$ 156,441	\$ 146,015	\$ 209,224	\$ 230,618	\$ 185,772	\$ 127,833	\$ 125,297	\$ 106,493	\$ 129,097	\$ 90,879	\$ 1,773,165	
Course Operations		\$ 114,737	\$ 148,232	\$ 152,746	\$ 143,594	\$ 207,442	\$ 227,079	\$ 183,689	\$ 126,639	\$ 123,590	\$ 105,276	\$ 127,725	\$ 90,374	\$ 1,751,715	
Restaurant		\$ 737	\$ 1,798	\$ 3,695	\$ 2,421	\$ 1,783	\$ 3,539	\$ 2,083	\$ 1,194	\$ 1,707	\$ 1,216	\$ 1,372	\$ 505	\$ 22,050	
Total All Cash		\$ 180,787	\$ 198,672	\$ 226,843	\$ 231,372	\$ 307,304	\$ 382,353	\$ 406,006	\$ 371,064	\$ 344,758	\$ 307,648	\$ 287,515	\$ 224,188	\$ 1,773,165	
Expenses															
Golf Course		\$ 132,198	\$ 128,210	\$ 141,486	\$ 133,293	\$ 155,569	\$ 162,119	\$ 162,775	\$ 151,603	\$ 143,602	\$ 155,231	\$ 148,205	\$ 147,634	\$ 1,761,924	
Course Operations		\$ 131,305	\$ 127,346	\$ 140,706	\$ 132,400	\$ 154,690	\$ 161,227	\$ 161,820	\$ 150,759	\$ 142,615	\$ 154,307	\$ 147,002	\$ 147,033	\$ 1,751,204	
Restaurant		\$ 893	\$ 864	\$ 780	\$ 892	\$ 879	\$ 892	\$ 955	\$ 844	\$ 987	\$ 930	\$ 1,203	\$ 607	\$ 10,720	
Cash Less Expenses		\$ 48,582	\$ 70,402	\$ 85,357	\$ 98,080	\$ 151,735	\$ 220,234	\$ 243,231	\$ 219,461	\$ 201,156	\$ 152,418	\$ 133,310	\$ 76,554		
												Projected Revenues FY 2018		\$ 1,773,165	
												Projected Expenses FY 2018		\$ 1,761,924	
												Projected Surplus(Deficit) FY 2018		\$ 11,241	

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

PY - PREVIOUS YEAR

Rounds of Golf	Monthly		Year to Date	
Paid Rounds				
Rounds of Golf- Associate Member	606	15%	5,300	11%
Rounds of Golf- CDD Resident	661	17%	8,664	18%
Rounds of Golf - Public	1,650	41%	18,443	38%
Rounds of Golf - Golf Now / EZ Links	214	5%	3,964	8%
Rounds of Golf- Tournaments	54	1%	1,283	3%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	-137	-3%	865	-2%
Total Paid Rounds	3,048		36,789	
Member Rounds				
Rounds of Golf - Members	421	11%	6,242	13%
Total Member Rounds	421		6,242	
Comp Rounds				
Rounds of Golf- Staff/Comp	151	4%	1,571	3%
Rounds of Golf- GolfNow EZ Links - Trade	217	5%	2,720	6%
Rounds of Golf- Other Comp	162	4%	1,624	3%
Total Comp Rounds	530		5,915	
TOTAL ROUNDS OF GOLF	3,999	100%	48,946	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
412	4,175	194	1,125
617	8,682	44	-18
1,365	11,648	285	6,795
325	7,911	-111	-3,947
36	2,177	18	-894
0	1,186	0	-1,186
-24	-699	-113	-166
2,731	35,080	317	1,709
425	8,057	-4	-1,815
425	8,057	-4	-1,815
175	1,610	-24	-39
191	3,249	26	-529
58	1,525	104	99
424	6,384	106	-469
3,580	49,521	419	-575

Revenues	Monthly		Year to Date	
Greens Fee Revenue				
Rounds of Golf- Associate Member	\$18,498	21%	\$188,675	16%
Rounds of Golf- CDD Resident	\$16,585	19%	\$253,932	21%
Rounds of Golf - Public	\$47,061	53%	\$601,325	50%
Rounds of Golf - Golf Now / EZ Links	\$7,345	8%	\$144,725	12%
Rounds of Golf- Tournaments	\$1,976	2%	\$42,712	4%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,868)	-3%	(\$19,020)	-2%
TOTAL GREENS FEE REVENUE	\$88,597	100%	\$1,212,349	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$12,206	\$140,031	\$6,292	\$48,644
\$13,887	\$251,806	\$2,698	\$2,126
\$34,665	\$384,821	\$12,396	\$216,504
\$8,717	\$267,503	(\$1,372)	(\$122,778)
\$966	\$68,695	\$1,010	(\$25,983)
\$0	\$37,265	\$0	(\$37,265)
(\$431)	(\$12,347)	(\$2,437)	(\$6,673)
\$70,010	\$1,137,774	\$18,587	\$74,575

Average \$ per Round of Golf	Monthly		Year to Date	
Average \$ per round of Golf				
Rounds of Golf- Associate Member	\$30.52		\$35.60	
Rounds of Golf- CDD Resident	\$25.09		\$29.31	
Rounds of Golf - Public	\$28.52		\$32.60	
Rounds of Golf - Golf Now / EZ Links	\$34.32		\$36.51	
Rounds of Golf- Tournaments	\$36.59		\$33.29	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$20.93		\$21.99	
TOTAL - Average \$ per round of Golf	\$29.07		\$32.95	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$29.63	\$33.54	\$0.90	\$2.06
\$22.51	\$29.00	\$2.58	\$0.31
\$25.40	\$33.04	\$3.13	(\$0.43)
\$26.82	\$33.81	\$7.50	\$2.70
\$26.83	\$31.55	\$9.76	\$1.74
#DIV/0!	\$31.42	#DIV/0!	(\$31.42)
\$17.96	\$17.66	\$2.98	\$4.32
\$25.64	\$32.43	\$3.43	\$0.52

	Monthly	Year to Date
Membership Revenue	\$13,611	\$171,462
Average \$ per round of Golf	\$32.33	\$27.47

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$15,173	\$195,015	(\$1,562)	(\$23,553)
\$35.70	\$24.20	(\$3.37)	\$3.26