

**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 October 31, 2017

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
<i>Assets</i>					
Operating Account	\$125,608	\$14,480	---	\$175,449	\$315,538
Accounts Receivable	---	---	---	(\$9,541)	(\$9,541)
Assessment Receivable	---	---	---	\$48,219	\$48,219
Rent Receivable	---	---	---	\$736	\$736
Due From Golf Course	\$79,528	---	---	---	\$79,528
Due From General Fund	---	---	---	\$30,809	\$30,809
Due From Capital Reserve	---	---	---	---	\$0
Due from Debt Service	\$5	---	---	---	\$5
Due from Other	---	---	---	\$1,029	\$1,029
Inventory - Pro Shop	---	---	---	\$76,501	\$76,501
<i>Investments:</i>					
State Board	---	\$213,452	---	---	\$213,452
Benefit Assessment- Series 2012	---	---	---	\$93,714	\$93,714
Reserve - Series 2012	---	---	---	\$281,215	\$281,215
Bond Service 2006	---	---	\$484,682	---	\$484,682
Improvements (Net of Depreciation)	---	---	---	\$1,322,853	\$1,322,853
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$14,213	---	---	\$93,902	\$108,115
<b>Total Assets</b>	<b>\$219,354</b>	<b>\$227,932</b>	<b>\$484,682</b>	<b>\$2,114,886</b>	<b>\$3,046,854</b>
<i>Liabilities</i>					
Accounts Payable	\$2,814	---	---	\$53,397	\$56,211
Accrued Expenses	\$8,573	---	---	\$1,158	\$9,732
Deferred Revenue- Season Advance	---	---	---	\$34,852	\$34,852
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$0
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$0
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	\$5	\$79,528	\$79,533
Accrued Interest Payable	---	---	---	\$88,642	\$88,642
Accrued Principal Payable	---	---	---	\$31,667	\$31,667
Golf Cart Lease Payable	---	---	---	---	\$0
Sales Tax Payable	---	---	---	\$9,835	\$9,835
Due to Golf Course	\$30,809	---	---	---	\$30,809
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$11,816	---	---	\$24,128	\$35,945
Bonds Payable - Series 2012	---	---	---	\$4,445,000	\$4,445,000
Bond Discount	---	---	---	(\$23,633)	(\$23,633)
Deferred Loss	---	---	---	(\$243,197)	(\$243,197)
<i>Fund Equity</i>					
Net Assets	---	---	---	(\$2,394,492)	(\$2,394,492)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$14,213	---	---	---	\$14,213
Unassigned	(\$24,871)	\$227,932	---	---	\$203,061
Restricted for Debt Service	---	---	\$484,677	---	\$484,677
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$219,354</b>	<b>\$227,932</b>	<b>\$484,682</b>	<b>\$2,114,886</b>	<b>\$3,046,854</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending October 31, 2017

	Adopted Budget	Prorated Budget 10/31/17	Actual 10/31/17	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$261	\$261	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0
Interest Income	\$100	\$8	\$0	(\$8)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$4,959</b>	<b>\$4,951</b>	<b>(\$8)</b>
<i>Administrative Expenditures</i>				
Supervisors Fees	\$30,195	\$2,516	\$2,272	\$244
Engineering Fees	\$5,000	\$417	\$0	\$417
Attorney's Fees	\$5,000	\$417	\$0	\$417
Dissemination	\$1,000	\$83	\$83	\$0
Trustee Fees	\$5,600	\$467	\$467	(\$0)
Annual Audit	\$6,500	\$542	\$542	(\$0)
Collection Agent	\$2,500	\$208	\$208	(\$0)
Management Fees	\$97,515	\$8,126	\$8,126	\$0
Postage	\$2,500	\$208	\$33	\$175
Printing & Binding	\$4,500	\$375	\$61	\$314
Insurance- Liability	\$7,293	\$608	\$565	\$43
Legal Advertising	\$2,500	\$208	\$0	\$208
Other Current Charges	\$1,500	\$125	\$74	\$51
Office Supplies	\$3,000	\$250	\$265	(\$15)
Dues & Licenses	\$175	\$15	\$15	(\$0)
Information Technology	\$3,400	\$283	\$283	\$0
<b>Total Administrative</b>	<b>\$178,178</b>	<b>\$14,848</b>	<b>\$12,994</b>	<b>\$1,854</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending October 31, 2017

	Adopted Budget	Prorated Budget 10/31/17	Actual 10/31/17	Variance
<i>Operating Expenditures</i>				
Salaries	\$131,660	\$10,972	\$11,475	(\$503)
Administrative Fee	\$1,199	\$100	\$121	(\$21)
FICA Expense	\$10,072	\$839	\$852	(\$13)
Employee Insurance	\$7,667	\$639	\$580	\$59
Workers Compensation	\$2,581	\$215	\$239	(\$24)
Unemployment	\$853	\$71	\$0	\$71
Other Contractual	\$6,500	\$542	\$516	\$25
Training	\$500	\$42	\$0	\$42
Uniforms	\$500	\$42	\$0	\$42
<b>Total Operating</b>	<b>\$161,532</b>	<b>\$13,461</b>	<b>\$13,783</b>	<b>(\$322)</b>

*Maintenance Expenditures*

Canal Maintenance	\$11,000	\$917	\$0	\$917
Lake Bank Restoration	\$60,000	\$5,000	\$0	\$5,000
Environmental Services	\$27,000	\$2,250	\$0	\$2,250
Water Management System	\$99,000	\$8,250	\$7,565	\$685
Control Burns	\$15,000	\$1,250	\$0	\$1,250
Contingencies	\$9,000	\$750	\$0	\$750
Fire Line Maintenance	\$5,000	\$417	\$0	\$417
Basin Repair	\$4,000	\$333	\$0	\$333
<b>Total Maintenance</b>	<b>\$230,000</b>	<b>\$19,167</b>	<b>\$7,565</b>	<b>\$11,602</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending October 31, 2017

	Adopted Budget	Prorated Budget 10/31/17	Actual 10/31/17	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$145,559	\$12,130	\$12,485	(\$356)
Administrative Fees	\$3,289	\$274	\$286	(\$11)
FICA	\$11,135	\$928	\$897	\$31
Health Insurance	\$24,205	\$2,017	\$1,800	\$217
Workers Compensation	\$2,853	\$238	\$260	(\$22)
Unemployment	\$2,132	\$178	\$20	\$157
Telephone	\$2,000	\$167	\$366	(\$199)
Utilities	\$7,700	\$642	\$413	\$229
Property Appraiser	\$1,990	\$166	\$0	\$166
Insurance	\$1,359	\$113	\$98	\$16
Repairs	\$14,000	\$1,167	\$867	\$300
Fuel	\$16,500	\$1,375	\$0	\$1,375
Park Maintenance	\$3,000	\$250	\$154	\$96
Sidewalk Maintenance	\$5,000	\$417	\$0	\$417
Chemicals	\$5,000	\$417	\$0	\$417
Contingencies	\$6,000	\$500	\$72	\$428
Refuse	\$9,000	\$750	\$430	\$320
Office Supplies	\$1,000	\$83	\$0	\$83
Uniforms	\$3,000	\$250	\$304	(\$54)
Rain Bird Pump System	\$18,500	\$1,542	\$0	\$1,542
Maintenance Reserve - Transfer Out	\$11,604	\$967	\$967	\$0
<b>Total Grounds Maintenance</b>	<b>\$294,826</b>	<b>\$24,569</b>	<b>\$19,419</b>	<b>\$5,150</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$72,045</b>	<b>\$53,761</b>	<b>\$18,284</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>		<b>(\$48,810)</b>	
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$214,151</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$165,342</b>	

**Viera East**  
**Community Development District**  
 Capital Reserve Fund  
 Statement of Revenues & Expenditures  
 For Period Ending October 31, 2017

	Adopted Budget	Prorated Budget 10/31/17	Actual 10/31/17	Variance
<u>Revenues</u>				
Interest Income	\$250	\$21	\$261	\$240
Reserve Funding - Transfer In (General)	\$11,604	\$967	\$967	\$0
Reserve Funding - Transfer In (Golf)	\$30,899	\$2,575	\$1,490	(\$1,085)
<b>Total Revenues</b>	<b>\$42,753</b>	<b>\$3,563</b>	<b>\$2,717</b>	<b>(\$845)</b>
<u>Expenditures</u>				
Capital Outlay	\$125,000	\$15	\$15	\$0
Transfer Out	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$125,000</b>	<b>\$15</b>	<b>\$15</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$82,247)</b>		<b>\$2,702</b>	
<b>Beginning Fund Balance</b>	<b>\$785,491</b>		<b>\$225,229</b>	
<b>Ending Fund Balance</b>	<b>\$703,244</b>		<b>\$227,932</b>	

**Viera East  
Community Development District**

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending October 31, 2017

Check Date	Vendor	Detail	Amount
<u>Capital Outlay</u>			
<i>FY2018</i>			
10/20/17	Regions Bank	Wire Transfer Fee	\$ 15.00
Total			<u>\$ 15.00</u>

**Viera East**  
**Community Development District**  
 Debt Service Fund  
 Statement of Revenues & Expenditures  
 For Period Ending October 31, 2017

	Adopted Budget	Prorated Budget 10/31/17	Actual 10/31/17	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$783	\$783	\$0
Interest Income	\$100	\$8	\$80	\$71
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$791</b>	<b>\$862</b>	<b>\$71</b>
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$291,669	\$0	\$0	\$0
Interest-5/1	\$291,669	\$0	\$0	\$0
Principal-5/1	\$1,810,000	\$0	\$0	\$0
Other Debt Service Costs	\$46,873	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$2,440,211</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$16,941)</b>		<b>\$862</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$483,815</b>	
<b>Ending Fund Balance</b>	<b>\$450,026</b>		<b>\$484,677</b>	

Viera East  
Community Development District  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending October 31, 2017

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	2,647	2,444	203	2,647	2,444	203
Member Rounds	10,000	429	656	(227)	429	656	(227)
Comp Rounds	6,000	405	394	11	405	394	11
Total Memberships	60	5	-	5	-	60	(60)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$31	\$36	(\$5)	\$31	\$36	(\$5)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,296,290	\$82,152	\$88,796	(\$6,644)	\$82,152	\$88,796	(\$6,644)
Gift Cards - Sales	\$25,000	\$188	\$1,713	(\$1,525)	\$188	\$1,713	(\$1,525)
Gift Cards - Usage	(\$25,000)	(\$725)	(\$1,713)	\$987	(\$725)	-\$1,713	\$987
Season Advance/Trail Fees	\$210,000	\$16,716	\$14,385	\$2,331	\$16,716	\$14,385	\$2,331
Associate Memberships	\$42,000	\$2,449	\$2,877	(\$428)	\$2,449	\$2,877	(\$428)
Driving Range	\$72,000	\$3,816	\$4,932	(\$1,116)	\$3,816	\$4,932	(\$1,116)
Golf Lessons	\$2,100	\$175	\$144	\$31	\$175	\$144	\$31
Merchandise Sales	\$115,000	\$7,249	\$7,878	(\$628)	\$7,249	\$7,878	(\$628)
Restaurant	\$10,000	\$737	\$685	\$52	\$737	\$685	\$52
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$1,877	\$1,876	\$1
Miscellaneous Income	\$15,000	\$834	\$1,250	(\$415)	\$834	\$1,250	(\$415)
<b>Total Revenues</b>	<b>\$1,784,917</b>	<b>\$115,468</b>	<b>\$122,822</b>	<b>(\$7,355)</b>	<b>\$115,468</b>	<b>\$122,822</b>	<b>(\$7,355)</b>
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000	\$1,319	\$1,499	\$180	\$1,319	\$1,499	\$180
Telephone/Internet	\$9,308	\$393	\$775	\$382	\$393	\$775	\$382
Postage	\$450	\$447	\$37	(\$409)	\$447	\$37	(\$409)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Utilities	\$5,000	\$281	\$417	\$136	\$281	\$417	\$136
Repairs & Maintenance	\$7,000	\$405	\$583	\$178	\$405	\$583	\$178
Advertising	\$45,000	\$3,585	\$3,749	\$164	\$3,585	\$3,749	\$164
Bank Charges	\$30,500	\$1,222	\$2,541	\$1,319	\$1,222	\$2,541	\$1,319
Office Supplies	\$1,500	\$191	\$125	(\$66)	\$191	\$125	(\$66)
Operating Supplies	\$9,500	\$691	\$791	\$100	\$691	\$791	\$100
Dues, Licenses & Subscriptions	\$2,000	\$161	\$167	\$6	\$161	\$167	\$6
Drug Testing - All Departments	\$500	\$89	\$42	(\$47)	\$89	\$42	(\$47)
Training, Education & Employee Relations	\$2,500	\$142	\$208	\$66	\$142	\$208	\$66
Contractual Security	\$5,000	\$120	\$417	\$297	\$120	\$417	\$297
IT Services	\$3,000	\$0	\$250	\$250	\$0	\$250	\$250
<b>Total Golf Course Expenditures</b>	<b>\$140,258</b>	<b>\$9,046</b>	<b>\$11,683</b>	<b>\$2,637</b>	<b>\$9,046</b>	<b>\$11,683</b>	<b>\$2,637</b>



Viera East  
Community Development District  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending October 31, 2017

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$804	\$590	(\$214)	\$804	\$590	(\$214)
Pest Control	\$1,800	\$0	\$118	\$118	\$0	\$118	\$118
Equipment Lease	\$1,100	\$89	\$72	(\$17)	\$89	\$72	(\$17)
<b>Total Restaurant Expenditures</b>	<b>\$11,900</b>	<b>\$893</b>	<b>\$781</b>	<b>(\$112)</b>	<b>\$893</b>	<b>\$781</b>	<b>(\$112)</b>
<i>Golf Operation Expenditures</i>							
Salaries	\$222,204	\$17,326	\$18,516	\$1,190	\$17,326	\$18,516	\$1,190
Administrative Fee	\$12,858	\$1,233	\$1,071	(\$161)	\$1,233	\$1,071	(\$161)
FICA Expense	\$17,253	\$1,325	\$1,438	\$112	\$1,325	\$1,438	\$112
Health Insurance	\$461	\$86	\$38	(\$48)	\$86	\$38	(\$48)
Workers Compensation	\$4,420	\$361	\$368	\$7	\$361	\$368	\$7
Unemployment	\$9,322	\$615	\$777	\$161	\$615	\$777	\$161
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Utilities	\$20,500	\$1,504	\$1,708	\$204	\$1,504	\$1,708	\$204
Repairs	\$250	\$0	\$21	\$21	\$0	\$21	\$21
Pest Control	\$1,800	\$0	\$150	\$150	\$0	\$150	\$150
Supplies	\$3,000	\$191	\$250	\$59	\$191	\$250	\$59
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$125	\$125
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$167	\$167
Fuel	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Cart Lease	\$42,636	\$5,654	\$3,553	(\$2,101)	\$5,654	\$3,553	(\$2,101)
Cart Maintenance	\$4,000	\$0	\$333	\$333	\$0	\$333	\$333
Driving Range	\$10,000	\$632	\$833	\$202	\$632	\$833	\$202
<b>Total Golf Operation Expenditures</b>	<b>\$353,204</b>	<b>\$28,927</b>	<b>\$29,433</b>	<b>\$506</b>	<b>\$28,927</b>	<b>\$29,433</b>	<b>\$506</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$11,172	\$6,417	(\$4,756)	\$11,172	\$6,417	(\$4,756)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$11,172</b>	<b>\$6,417</b>	<b>(\$4,756)</b>	<b>\$11,172</b>	<b>\$6,417</b>	<b>(\$4,756)</b>

Viera East  
Community Development District  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending October 31, 2017

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$417,502	\$33,113	\$34,792	\$1,679	\$33,113	\$34,792	\$1,679
Administrative Fees	\$8,698	\$723	\$725	\$2	\$723	\$725	\$2
FICA Expense	\$32,727	\$2,479	\$2,727	\$248	\$2,479	\$2,727	\$248
Employee Insurance	\$58,955	\$1,290	\$4,913	\$3,623	\$1,290	\$4,913	\$3,623
Workers Compensation	\$8,384	\$686	\$699	\$13	\$686	\$699	\$13
Unemployment	\$6,617	\$175	\$551	\$376	\$175	\$551	\$376
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$35	\$35
Consulting Fees	\$6,000	\$500	\$500	\$0	\$500	\$500	\$0
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$208	\$208
Utilities/Water	\$25,700	\$2,008	\$2,142	\$133	\$2,008	\$2,142	\$133
Repairs	\$42,000	\$3,883	\$3,500	(\$383)	\$3,883	\$3,500	(\$383)
Fuel & Oil	\$35,000	\$4,697	\$2,917	(\$1,780)	\$4,697	\$2,917	(\$1,780)
Pest Control	\$1,500	\$247	\$125	(\$122)	\$247	\$125	(\$122)
Irrigation/Drainage	\$34,000	\$1,174	\$2,833	\$1,659	\$1,174	\$2,833	\$1,659
Sand and Topsoil	\$17,500	\$549	\$1,458	\$909	\$549	\$1,458	\$909
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$0	\$583	\$583
Fertilizer	\$120,000	\$5,303	\$10,000	\$4,697	\$5,303	\$10,000	\$4,697
Seed/Sod	\$14,000	\$406	\$1,167	\$761	\$406	\$1,167	\$761
Trash Removal	\$2,000	\$271	\$167	(\$104)	\$271	\$167	(\$104)
Contingency	\$6,000	\$585	\$500	(\$85)	\$585	\$500	(\$85)
First Aid	\$600	\$78	\$50	(\$28)	\$78	\$50	(\$28)
Office Supplies	\$500	\$815	\$42	(\$773)	\$815	\$42	(\$773)
Operating Supplies	\$18,000	\$0	\$1,500	\$1,500	\$0	\$1,500	\$1,500
Training	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Janitorial Supplies	\$800	\$1,173	\$67	(\$1,106)	\$1,173	\$67	(\$1,106)
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$83	\$83
Uniforms	\$10,500	\$771	\$875	\$104	\$771	\$875	\$104
Equipment Rental	\$4,000	\$492	\$333	(\$159)	\$492	\$333	(\$159)
Equipment Lease	\$148,000	\$11,562	\$12,333	\$771	\$11,562	\$12,333	\$771
Small Tools	\$500	\$0	\$42	\$42	\$0	\$42	\$42
<b>Total Golf Course Maintenance</b>	<b>\$1,030,903</b>	<b>\$72,981</b>	<b>\$85,909</b>	<b>\$12,928</b>	<b>\$72,981</b>	<b>\$85,909</b>	<b>\$12,928</b>

Viera East  
Community Development District  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending October 31, 2017

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$125	\$125
Arbitrage	\$600	\$50	\$50	\$0	\$50	\$50	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$83	\$83	\$0
Trustee Fees	\$3,750	\$313	\$313	\$0	\$313	\$313	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$125	\$125	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$4,690	\$4,690	\$0
Insurance	\$71,000	\$5,266	\$5,917	\$650	\$5,266	\$5,917	\$650
Property Taxes	\$6,000	\$504	\$500	(\$4)	\$504	\$500	(\$4)
<b>Total Administrative Expenditures</b>	<b>\$141,630</b>	<b>\$11,031</b>	<b>\$11,803</b>	<b>\$771</b>	<b>\$11,031</b>	<b>\$11,803</b>	<b>\$771</b>
Renewal & Replacement	\$30,899	\$1,490	\$2,575	\$1,085	\$1,490	\$2,575	\$1,085
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$30,899</b>	<b>\$1,490</b>	<b>\$2,575</b>	<b>\$1,085</b>	<b>\$1,490</b>	<b>\$2,575</b>	<b>\$1,085</b>
<b>Total Revenues</b>	<b>\$1,784,917</b>	<b>\$115,468</b>	<b>\$122,822</b>	<b>(\$7,355)</b>	<b>\$115,468</b>	<b>\$122,822</b>	<b>(\$7,355)</b>
<b>Total Expenditures</b>	<b>\$1,785,795</b>	<b>\$135,540</b>	<b>\$148,600</b>	<b>\$13,060</b>	<b>\$135,540</b>	<b>\$148,600</b>	<b>\$13,060</b>
<b>Operating Income (Loss)</b>	<b>(\$878)</b>	<b>(\$20,072)</b>	<b>(\$25,777)</b>	<b>\$5,705</b>	<b>(\$20,072)</b>	<b>(\$25,777)</b>	<b>\$5,705</b>
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$46,530	\$46,530	\$0
Interest Income	\$1,000	\$62	\$83	(\$22)	\$62	\$83	(\$22)
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$178,478)	(\$14,873)	(\$14,873)	(\$0)	(\$14,873)	(\$14,873)	(\$0)
Principal Expense	(\$380,000)	(\$31,667)	(\$31,667)	(\$0)	(\$31,667)	(\$31,667)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$878</b>	<b>\$51</b>	<b>\$73</b>	<b>(\$22)</b>	<b>\$51</b>	<b>\$73</b>	<b>(\$22)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>(\$20,021)</b>	<b>(\$25,704)</b>	<b>\$5,683</b>	<b>(\$20,021)</b>	<b>(\$25,704)</b>	<b>\$5,683</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>(\$2,374,471)</b>	<b>----</b>	<b>----</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>----</b>	<b>----</b>	<b>----</b>	<b>(\$2,394,492)</b>	<b>----</b>	<b>----</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$261
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$4,951</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,951</b>
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,272
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$467
Annual Audit	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$542
Collection Agent	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208
Management Fees	\$8,126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,126
Postage	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
Printing & Binding	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
Insurance- Liability	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$565
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
Office Supplies	\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265
Dues & Licenses	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Information Technology	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
<b>Total Administrative</b>	<b>\$12,994</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,994</b>
<i>Operating Expenditures</i>													
Salaries	\$11,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,475
Administration Fee	\$121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$121
FICA Expense	\$852	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$852
Health Insurance	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$580
Workers Compensation	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$516
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
<b>Total Operating</b>	<b>\$13,783</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,783</b>

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Management System	\$7,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,565
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$7,565</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,565</b>
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$12,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,485
Administrative Fees	\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286
FICA	\$897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$897
Health Insurance	\$1,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,800
Workers Compensation	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
Unemployment	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
Telephone	\$366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$366
Utilities	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$413
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance- Property	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98
Repairs	\$867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$867
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Maintenance	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$154
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Refuse	\$430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$430
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$304
Rain Bird Pump System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance Reserve- Transfer Out	\$967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$967
<b>Total Grounds Maintenance</b>	<b>\$19,419</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,419</b>
<b>Total Expenditures</b>	<b>\$53,761</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,761</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$48,810)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$48,810)</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	2,647	0	0	0	0	0	0	0	0	0	0	0	2,647
Member Rounds	429	0	0	0	0	0	0	0	0	0	0	0	429
Comp Rounds	405	0	0	0	0	0	0	0	0	0	0	0	405
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
<i>Revenues:</i>													
Greens Fees	\$82,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,152
Gift Cards - Sales	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
Gift Cards - Usage	(\$725)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$725)
Season Advance/Trail Fees	\$16,716	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,716
Associate Memberships	\$2,449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,449
Driving Range	\$3,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,816
Golf Lessons	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Merchandise Sales	\$7,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,249
Restaurant	\$737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$737
Special Assessments - Operations	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,877
Miscellaneous Income	\$834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$834
<b>Total Revenues</b>	<b>\$115,468</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,468</b>
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,319
Telephone/Internet	\$393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$393
Postage	\$447	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$447
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281
Repairs & Maintenance	\$405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$405
Advertising	\$3,585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,585
Bank Charges	\$1,222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,222
Office Supplies	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
Operating Supplies	\$691	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$691
Dues, Licenses & Subscriptions	\$161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161
Drug Testing - All Departments	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
Training, Education & Employee Relations	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Contractual Security	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Expenditures</b>	<b>\$9,046</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,046</b>
<i>Restaurant Expenditures:</i>													
Utilities	\$804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$804
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
<b>Total Restaurant Expenditures</b>	<b>\$893</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$893</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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,326
Administrative Fee	\$1,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,233
FICA Expense	\$1,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,325
Health Insurance	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86
Workers Compensation	\$361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$361
Unemployment	\$615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$615
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,504
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$5,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,654
Cart Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Driving Range	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$632
<b>Total Golf Operation Expenditures</b>	<b>\$28,927</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,927</b>
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$11,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,172
<b>Total Merchandise Sales</b>	<b>\$11,172</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,172</b>
<i>Golf Course Maintenance:</i>													
Salaries	\$33,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,113
Administrative Fees	\$723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$723
FICA Expense	\$2,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,479
Employee Insurance	\$1,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,290
Workers Compensation	\$686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$686
Unemployment	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$2,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,008
Repairs	\$3,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,883
Fuel & Oil	\$4,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,697
Pest Control	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
Irrigation/Drainage	\$1,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,174
Sand and Topsoil	\$549	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$549
Flower/Mulch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fertilizer	\$5,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,303
Seed/Sod	\$406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$406
Trash Removal	\$271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$271
Contingency	\$585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$585
First Aid	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$78
Office Supplies	\$815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$815
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$1,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,173
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$771	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$771
Equipment Rental	\$492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$492
Equipment Lease	\$11,562	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,562
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$72,981</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$72,981</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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$313
Annual Audit	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Insurance	\$5,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,266
Property Taxes	\$504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
<b>Total Administrative Expenditures</b>	<b>\$11,031</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,031</b>
<i>Reserves:</i>													
Renewal & Replacement	\$1,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,490
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$1,490</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,490</b>
<b>Total Revenues</b>	<b>\$115,468</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,468</b>
<b>Total Expenditures</b>	<b>\$135,540</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$135,540</b>
<b>Operating Income (Loss)</b>	<b>(\$20,072)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$20,072)</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,530
Interest Income	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$14,873)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$14,873)
Principal Expense	(\$31,667)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,667)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$51</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$20,021)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$20,021)</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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,249
<b>Total Revenues</b>	<b>\$7,249</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,249</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$11,172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,172
<b>Total Expenditures</b>	<b>\$11,172</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,172</b>
<b>Operating Income (Loss)</b>	<b>(\$3,923)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$3,923)</b>



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

	Actuals 10/31/16	Actuals 10/31/17	Variance	Year to Date 10/31/16	Year to Date 10/31/17	Variance
<i>Revenues:</i>						
Greens Fees	\$ 81,980	\$ 82,152	\$ 172	\$ 81,980	\$ 82,152	\$ 172
Gift Cards - Sales	\$ 410	\$ 188	\$ (222)	\$ 410	\$ 188	\$ (222)
Gift Cards - Usage	\$ (1,537)	\$ (725)	\$ 811	\$ (1,537)	\$ (725)	\$ 811
Season Advance/Trail Fees	\$ 19,881	\$ 16,716	\$ (3,165)	\$ 19,881	\$ 16,716	\$ (3,165)
Associate Memberships	\$ 3,397	\$ 2,449	\$ (948)	\$ 3,397	\$ 2,449	\$ (948)
Driving Range	\$ 4,540	\$ 3,816	\$ (724)	\$ 4,540	\$ 3,816	\$ (724)
Golf Lessons	\$ 210	\$ 175	\$ (35)	\$ 210	\$ 175	\$ (35)
Merchandise Sales	\$ 7,005	\$ 7,249	\$ 244	\$ 7,005	\$ 7,249	\$ 244
Restaurant	\$ 464	\$ 737	\$ 273	\$ 464	\$ 737	\$ 273
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$ -	\$ 1,877	\$ 1,877	\$ -
Miscellaneous Income	\$ 283	\$ 834	\$ 551	\$ 283	\$ 834	\$ 551
<b>Total Revenues</b>	<b>\$ 118,510</b>	<b>\$ 115,468</b>	<b>\$ (3,043)</b>	<b>\$ 118,510</b>	<b>\$ 115,468</b>	<b>\$ (3,043)</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 9,373	\$ 9,046	\$ 327	\$ 9,373	\$ 9,046	\$ 327
Restaurant	\$ 974	\$ 893	\$ 81	\$ 974	\$ 893	\$ 81
Golf Operations	\$ 21,668	\$ 28,927	\$ (7,259)	\$ 21,668	\$ 28,927	\$ (7,259)
Merchandise Sales	\$ 5,349	\$ 11,172	\$ (5,824)	\$ 5,349	\$ 11,172	\$ (5,824)
Golf Course Maintenance	\$ 60,076	\$ 72,981	\$ (12,905)	\$ 60,076	\$ 72,981	\$ (12,905)
Administrative	\$ 11,288	\$ 11,031	\$ 257	\$ 11,288	\$ 11,031	\$ 257
Reserves	\$ 2,197	\$ 1,490	\$ 707	\$ 2,197	\$ 1,490	\$ 707
<b>Total Expenditures</b>	<b>\$ 110,925</b>	<b>\$ 135,540</b>	<b>\$ (24,615)</b>	<b>\$ 110,925</b>	<b>\$ 135,540</b>	<b>\$ (24,615)</b>
<b>Operating Income/(Loss)</b>	<b>\$ 7,586</b>	<b>\$ (20,072)</b>	<b>\$ (27,658)</b>	<b>\$ 7,586</b>	<b>\$ (20,072)</b>	<b>\$ (27,658)</b>



**Viera East  
Community Development District  
Detailed Rounds of Golf Report  
Oct-17**

<u>Rounds of Golf</u>	Monthly		Year to Date	
<b><u>Paid Rounds</u></b>				
Rounds of Golf- Associate Member	299	9%	299	9%
Rounds of Golf- CDD Resident	667	19%	667	19%
Rounds of Golf - Public	1,469	42%	1,469	42%
Rounds of Golf - Golf Now / EZ Links	268	8%	268	8%
Rounds of Golf- Tournaments	56	2%	56	2%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	-110	-3%	-110	-3%
<b>Total Paid Rounds</b>	<b>2,649</b>		<b>2,649</b>	
<b><u>Member Rounds</u></b>				
Rounds of Golf - Members	431	12%	431	12%
<b>Total Member Rounds</b>	<b>431</b>		<b>431</b>	
<b><u>Comp Rounds</u></b>				
Rounds of Golf- Staff/Comp	118	3%	118	3%
Rounds of Golf- GolfNow EZ Links - Trade	205	6%	205	6%
Rounds of Golf- Other Comp	64	2%	64	2%
<b>Total Comp Rounds</b>	<b>387</b>		<b>387</b>	
<b>TOTAL ROUNDS OF GOLF</b>	<b>3,467</b>	<b>100%</b>	<b>3,467</b>	<b>100%</b>

<u>Revenues</u>	Monthly		Year to Date	
<b><u>Greens Fee Revenue</u></b>				
Rounds of Golf- Associate Member	\$9,964	12%	\$9,964	12%
Rounds of Golf- CDD Resident	\$17,904	22%	\$17,904	22%
Rounds of Golf - Public	\$45,875	56%	\$45,875	56%
Rounds of Golf - Golf Now / EZ Links	\$8,630	11%	\$8,630	11%
Rounds of Golf- Tournaments	\$1,264	2%	\$1,264	2%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,257)	-3%	(\$2,257)	-3%
<b>TOTAL GREENS FEE REVENUE</b>	<b>\$81,380</b>	<b>100%</b>	<b>\$81,380</b>	<b>100%</b>

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date	
<b><u>Average \$ per round of Golf</u></b>				
Rounds of Golf- Associate Member	\$33.32		\$33.32	
Rounds of Golf- CDD Resident	\$26.84		\$26.84	
Rounds of Golf - Public	\$31.23		\$31.23	
Rounds of Golf - Golf Now / EZ Links	\$32.20		\$32.20	
Rounds of Golf- Tournaments	\$22.57		\$22.57	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$20.52		\$20.52	
<b>TOTAL - Average \$ per round of Golf</b>	<b>\$30.72</b>		<b>\$30.72</b>	

	Monthly		Year to Date	
<b>Membership Revenue</b>	<b>\$16,715</b>		<b>\$16,718</b>	
<b>Average \$ per round of Golf</b>	<b>\$38.78</b>		<b>\$38.79</b>	