



**Viera East
Community Development
District**

Unaudited Financial Reporting

November 30, 2018



TABLE OF CONTENTS

1	<u>Balance Sheet</u>
2-4	<u>General Fund Income Statement</u>
5	<u>Capital Reserve Income Statement</u>
6	<u>Capital Reserve Check Register</u>
7	<u>Debt Service Income Statement</u>
8-11	<u>Golf Course Income Statement</u>
12-13	<u>Month by Month- General Fund</u>
14-16	<u>Month by Month- Golf Course</u>
17	<u>Month by Month- Proshop</u>
18	<u>Long Term Debt Report</u>
19	<u>FY2019 Tax Receipt Schedule</u>

Viera East Community Development District

Combined Balance Sheet
November 30, 2018

Governmental Fund Types

Totals

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>(Memorandum only)</u>
Assets					
Operating Account	\$309,790	\$6,495		\$176,387	\$492,672
Accounts Receivable	-----			(\$287)	(\$287)
Assessment Receivable	-----			-----	\$0
Rent Receivable	-----			\$1,306	\$1,306
Due From Golf Course	\$12,009			-----	\$12,009
Due From General Fund	-----			\$14,590	\$14,590
Due From Capital Reserve	-----			\$8,438	\$8,438
Due from Debt Service	\$5,995			\$22,922	\$28,917
Due from Other	-----			\$2,289	\$2,289
Inventory - Pro Shop	-----			\$90,487	\$90,487
Investments:					
State Board	-----	\$257,035		-----	\$257,035
Benefit Assessment-Series 2012	-----			\$2,568	\$2,568
Reserve - Series 2012	-----			\$280,266	\$280,266
Bond Service 2006	-----			-----	\$962,918
Bond Service 2012	-----		\$962,918		\$365
Improvements (Net of Depreciation)	-----			\$1,251,716	\$1,251,716
Prepaid Expenses- Debt	-----			\$0	\$0
Prepaid Expenses- Operations	\$9,892			\$123,575	\$133,468
Total Assets	\$337,686	\$263,530	\$962,917.6	\$1,974,621	\$3,538,755
Liabilities					
Accounts Payable	\$2,192			\$10,179	\$12,371
Accrued Expenses	\$9,597			\$1,142	\$10,739
Deferred Revenue- Season Advance	-----			\$57,375	\$57,375
Deferred Revenue- Special Assessments O&M	-----			\$18,773	\$18,773
Deferred Revenue- Special Assessments Debt	-----			\$53,254	\$53,254
Deposit-Divots Grill	-----			\$2,000	\$2,000
Due to General Fund	-----		\$5,995	\$12,009	\$18,004
Accrued Interest Payable	-----			\$9,716	\$9,716
Accrued Principal Payable	-----			\$32,917	\$32,917
Golf Cart Lease Payable	-----			-----	\$0
Sales Tax Payable	-----			\$12,403	\$12,403
Event Deposits	-----			(\$190)	(\$190)
Due to Golf Course	\$14,590	\$8,438		\$22,922	\$45,950
Due to Debt Service	-----			-----	\$0
Due to Capital Reserve	-----			-----	\$0
Accrued Payroll Payable	-----			-----	\$0
Bonds Payable - Series 2012	-----			\$4,080,000	\$4,080,000
Bond Discount	-----			(\$20,623)	(\$20,623)
Deferred Loss	-----			(\$215,141)	(\$215,141)
Fund Equity					
Net Assets	-----			(\$2,079,191)	(\$2,079,191)
Fund Balances					
Assigned - First Quarter	\$176,000				\$176,000
Assigned - Prepaid Expenses	\$9,892				\$9,892
Unassigned	\$125,415	\$255,092			\$380,507
Restricted for Debt Service	-----		\$934,001		\$934,001
Total Liabilities, Fund Equity, Other	\$337,686	\$263,530	\$962,918	\$1,974,621	\$3,538,755

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 11/30/18	Actual 11/30/18	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$234,901	\$234,901	\$0
Golf Course Administrative Services	\$56,280	\$9,380	\$9,380	\$0
Interest Income	\$100	\$8	\$0	(\$8)
Total Revenues	\$864,536	\$244,289	\$244,281	(\$8)

Administrative Expenditures

Supervisors Fees	\$30,195	\$5,033	\$4,932	\$100
Engineering Fees	\$5,000	\$833	\$0	\$833
Attorney's Fees	\$5,000	\$833	\$0	\$833
Dissemination	\$1,000	\$167	\$167	\$0
Trustee Fees	\$5,600	\$933	\$933	(\$0)
Annual Audit	\$6,500	\$1,083	\$1,083	(\$0)
Collection Agent	\$2,500	\$417	\$417	(\$0)
Management Fees	\$100,440	\$16,740	\$16,740	\$0
Postage	\$1,500	\$250	\$223	\$27
Printing & Binding	\$2,500	\$417	\$101	\$315
Insurance- Liability	\$7,293	\$1,216	\$1,047	\$169
Legal Advertising	\$2,500	\$417	\$196	\$221
Other Current Charges	\$1,500	\$250	\$138	\$112
Office Supplies	\$3,000	\$500	\$41	\$459
Dues & Licenses	\$175	\$29	\$29	\$0
Information Technology	\$3,400	\$567	\$567	\$0
Total Administrative	\$178,103	\$29,684	\$26,614	\$3,070

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 11/30/18	Actual 11/30/18	Variance
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Operating Expenditures

Salaries	\$136,662	\$22,777	\$22,201	\$576
Administrative Fee	\$1,463	\$244	\$242	\$2
FICA Expense	\$10,455	\$1,743	\$1,673	\$70
Employee Insurance	\$8,893	\$1,482	\$1,588	(\$105)
Workers Compensation	\$2,679	\$447	\$579	(\$133)
Unemployment	\$853	\$142	\$0	\$142
Other Contractual	\$5,000	\$833	\$1,671	(\$837)
Training	\$500	\$83	\$0	\$83
Uniforms	\$500	\$83	\$0	\$83
Total Operating	\$167,005	\$27,834	\$27,953	(\$119)

Maintenance Expenditures

Canal Maintenance	\$14,000	\$2,333	\$0	\$2,333
Lake Bank Restoration	\$60,000	\$10,000	\$0	\$10,000
Environmental Services	\$20,000	\$3,333	\$1,120	\$2,213
Water Management System	\$99,000	\$16,500	\$15,130	\$1,370
Control Burns	\$15,000	\$2,500	\$0	\$2,500
Contingencies	\$9,000	\$1,500	\$446	\$1,054
Fire Line Maintenance	\$5,000	\$833	\$952	(\$119)
Basin Repair	\$4,000	\$667	\$0	\$667
Total Maintenance	\$226,000	\$37,667	\$17,648	\$20,018

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 11/30/18	Actual 11/30/18	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$147,875	\$24,646	\$20,756	\$3,890
Administrative Fees	\$3,454	\$576	\$530	\$46
FICA	\$11,312	\$1,885	\$1,510	\$375
Health Insurance	\$30,559	\$5,093	\$4,664	\$429
Workers Compensation	\$2,898	\$483	\$566	(\$83)
Unemployment	\$2,120	\$353	\$39	\$314
Telephone	\$4,500	\$750	\$1,081	(\$331)
Utilities	\$7,700	\$1,283	\$785	\$498
Property Appraiser	\$1,990	\$332	\$0	\$332
Insurance	\$1,447	\$241	\$270	(\$29)
Repairs	\$12,000	\$2,000	\$5,349	(\$3,349)
Fuel	\$7,500	\$1,250	\$2,265	(\$1,015)
Park Maintenance	\$3,000	\$500	\$835	(\$335)
Sidewalk Maintenance	\$5,000	\$833	\$0	\$833
Chemicals	\$5,000	\$833	\$244	\$590
Contingencies	\$5,000	\$833	\$5,346	(\$4,513)
Refuse	\$8,000	\$1,333	\$1,200	\$133
Office Supplies	\$750	\$125	\$0	\$125
Uniforms	\$3,000	\$500	\$510	(\$10)
Fire Alarm System	\$4,000	\$667	\$258	\$409
Rain Bird Pump System	\$18,500	\$3,083	\$4,597	(\$1,514)
Maintenance Reserve - Transfer Out	\$7,823	\$1,304	\$1,304	(\$0)
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$94,484	(\$94,484)
Total Grounds Maintenance	\$293,428	\$48,905	\$146,593	(\$97,688)
Total Expenditures	\$864,536	\$144,089	\$218,808	(\$74,719)
Excess Revenue/(Expenditures)	\$0		\$25,473	
Beginning Fund Balance	\$0		\$285,834	
Ending Fund Balance	\$0		\$311,307	

Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending November 30, 2018

	Adopted Budget	Prorated Budget 11/30/18	Actual 11/30/18	Variance
<u>Revenues</u>				
Interest Income	\$250	\$42	\$821	\$779
Reserve Funding - Transfer In (General)	\$7,823	\$1,304	\$1,304	\$0
Reserve Funding - Transfer In (Golf)	\$20,468	\$3,411	\$4,507	\$1,096
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$94,484	\$94,484
Total Revenues	\$28,541	\$4,757	\$101,116	\$96,359
<u>Expenditures</u>				
Capital Outlay	\$100,000	\$0	\$0	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$100,000	\$0	\$0	\$0
Excess Revenues/(Expenditures)	(\$71,459)		\$101,116	
Beginning Fund Balance	\$785,491		\$153,977	
Ending Fund Balance	\$714,032		\$255,092	

**Viera East
Community Development District**

Capital Reserve Fund

Capital Outlay Check Register Detail

For Period Ending November 30, 2018

Check Date	Vendor	Detail	Amount
<u>Capital Outlay</u>			
<i>FY2019</i>			
Total			<u>\$ -</u>

Viera East

Community Development District

Debt Service Fund

Statement of Revenues & Expenditures

For Period Ending November 30, 2018

	Adopted Budget	Prorated Budget 11/30/18	Actual 11/30/18	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$704,324	\$704,324	\$0
Interest Income	\$100	\$17	\$250	\$233
Total Revenues	\$2,423,270	\$704,341	\$704,574	\$233
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$239,631	\$239,631	\$239,631	\$0
Interest-5/1	\$239,631	\$0	\$0	\$0
Principal-5/1	\$1,910,000	\$0	\$0	\$0
Other Debt Service Costs	\$46,873	\$0	\$0	\$0
Total Expenditures	\$2,436,135	\$239,631	\$239,631	\$0
Excess Revenues/(Expenditures)	(\$12,865)		\$464,942	
Beginning Fund Balance	\$466,966		\$469,058	
Ending Fund Balance	\$454,101		\$934,001	

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	3,361	2,492	869	6,579	4,936	1,643
Member Rounds	10,000	640	669	(29)	1,237	1,325	(88)
Comp Rounds	6,000	566	401	165	1,050	795	255
Total Memberships	60	5	-	5	12	60	(48)
Revenue per Round							
Paid Rounds	\$35	\$33	\$43	(\$10)	\$32	\$40	(\$8)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,308,290	\$111,965	\$107,280	\$4,686	\$208,043	\$196,898	\$11,145
Gift Cards - Sales	\$25,000	\$1,251	\$2,050	(\$799)	\$1,993	\$3,763	(\$1,769)
Gift Cards - Usage	(\$25,000)	(\$489)	(\$2,050)	\$1,561	(\$1,451)	(\$3,763)	\$2,311
Season Advance/Trail Fees	\$210,000	\$19,567	\$17,220	\$2,347	\$34,995	\$31,605	\$3,390
Associate Memberships	\$42,000	\$3,397	\$3,444	(\$47)	\$6,873	\$6,321	\$552
Driving Range	\$80,000	\$5,514	\$6,560	(\$1,047)	\$10,623	\$12,040	(\$1,417)
Golf Lessons	\$2,100	\$175	\$172	\$3	\$350	\$316	\$34
Merchandise Sales	\$115,000	\$9,648	\$9,430	\$218	\$19,208	\$17,308	\$1,901
Restaurant	\$20,000	\$2,185	\$1,640	\$545	\$4,074	\$3,010	\$1,064
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$3,755	\$3,753	\$2
Miscellaneous Income	\$15,000	\$1,103	\$1,250	(\$147)	\$2,072	\$2,499	(\$427)
Total Revenues	\$1,814,917	\$156,193	\$148,872	\$7,321	\$290,534	\$273,749	\$16,785

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,132	\$1,250	\$118	\$1,645	\$2,499	\$854
Telephone/Internet	\$5,500	\$300	\$458	\$158	\$703	\$916	\$213
Postage	\$450	\$257	\$37	(\$219)	\$409	\$75	(\$334)
Printing & Binding	\$1,000	\$409	\$83	(\$326)	\$409	\$167	(\$242)
Utilities	\$5,000	\$397	\$417	\$20	\$765	\$833	\$68
Repairs & Maintenance	\$7,000	\$375	\$583	\$208	\$748	\$1,166	\$418
Advertising	\$45,000	\$3,044	\$3,749	\$704	\$7,887	\$7,497	(\$390)
Bank Charges	\$30,500	\$2,748	\$2,541	(\$207)	\$4,821	\$5,081	\$260
Office Supplies	\$1,500	\$752	\$125	(\$627)	\$1,826	\$250	(\$1,576)
Operating Supplies	\$8,500	\$811	\$708	(\$103)	\$1,238	\$1,416	\$178
Dues, Licenses & Subscriptions	\$2,500	\$13	\$208	\$195	\$676	\$417	(\$259)
Drug Testing - All Departments	\$200	\$0	\$17	\$17	\$0	\$33	\$33
Training, Education & Employee Relations	\$2,500	\$468	\$208	(\$260)	\$468	\$417	(\$52)
Contractual Security	\$5,000	\$112	\$417	\$304	\$281	\$833	\$552
IT Services	\$3,000	\$0	\$250	\$250	\$340	\$500	\$160
Total Golf Course Expenditures	\$132,650	\$10,818	\$11,050	\$232	\$22,216	\$22,099	(\$117)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,680	\$814	\$648	(\$166)	\$1,676	\$1,283	(\$394)
Pest Control	\$1,800	\$0	\$120	\$120	\$0	\$239	\$239
Equipment Lease	\$1,100	\$94	\$74	(\$21)	\$188	\$146	(\$43)
Total Restaurant Expenditures	\$12,580	\$908	\$842	(\$66)	\$1,865	\$1,667	(\$198)

<i>Golf Operation Expenditures</i>							
Salaries	\$233,200	\$16,181	\$19,433	\$3,251	\$33,672	\$38,865	\$5,193
Administrative Fee	\$16,543	\$1,338	\$1,379	\$40	\$2,658	\$2,757	\$99
FICA Expense	\$18,280	\$1,238	\$1,523	\$285	\$2,576	\$3,047	\$471
Health Insurance	\$506	\$38	\$42	\$4	\$77	\$84	\$8
Workers Compensation	\$4,684	\$442	\$390	(\$52)	\$920	\$781	(\$139)
Unemployment	\$10,726	\$512	\$894	\$382	\$1,071	\$1,788	\$717
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Utilities	\$20,500	\$1,666	\$1,708	\$42	\$3,242	\$3,417	\$175
Repairs	\$250	\$525	\$21	(\$504)	\$525	\$42	(\$483)
Pest Control	\$1,800	\$63	\$150	\$87	\$63	\$300	\$237
Supplies	\$3,000	\$686	\$250	(\$436)	\$2,752	\$500	(\$2,252)
Uniforms	\$1,500	\$0	\$125	\$125	\$173	\$250	\$77
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$333	\$333
Fuel	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Cart Lease	\$46,500	\$3,965	\$3,875	(\$90)	\$7,751	\$7,750	(\$1)
Cart Maintenance	\$4,000	\$0	\$333	\$333	\$215	\$667	\$452
Driving Range	\$10,000	\$0	\$833	\$833	\$0	\$1,667	\$1,667
Total Golf Operation Expenditures	\$374,489	\$26,655	\$31,206	\$4,551	\$55,693	\$62,413	\$6,720
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$5,700	\$6,417	\$717	\$13,559	\$12,833	(\$726)
Total Merchandise Sales	\$77,000	\$5,700	\$6,417	\$717	\$13,559	\$12,833	(\$726)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$400,000	\$33,522	\$33,333	(\$189)	\$68,982	\$66,667	(\$2,316)
Administrative Fees	\$12,000	\$857	\$1,000	\$143	\$1,726	\$2,000	\$274
FICA Expense	\$30,600	\$2,491	\$2,550	\$59	\$5,046	\$5,100	\$54
Employee Insurance	\$52,157	\$1,908	\$4,346	\$2,438	\$5,798	\$8,693	\$2,895
Workers Compensation	\$7,840	\$915	\$653	(\$261)	\$1,878	\$1,307	(\$571)
Unemployment	\$7,000	\$0	\$583	\$583	\$85	\$1,167	\$1,082
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$70	\$70
Consulting Fees	\$6,000	\$500	\$500	\$0	\$1,000	\$1,000	\$0
Fire Alarm System	\$4,000	\$86	\$333	\$247	\$215	\$667	\$452
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$417	\$417
Utilities/Water	\$26,200	\$1,516	\$2,183	\$667	\$3,462	\$4,367	\$904
Repairs	\$42,000	\$3,818	\$3,500	(\$318)	\$8,862	\$7,000	(\$1,862)
Fuel & Oil	\$45,000	\$2,629	\$3,750	\$1,121	\$5,363	\$7,500	\$2,137
Pest Control	\$1,500	\$257	\$125	(\$132)	\$514	\$250	(\$264)
Irrigation/Drainage	\$34,000	\$1,628	\$2,833	\$1,205	\$3,150	\$5,667	\$2,517
Sand and Topsoil	\$17,500	\$2,208	\$1,458	(\$750)	\$7,627	\$2,917	(\$4,711)
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$0	\$1,167	\$1,167
Fertilizer	\$130,000	\$13,172	\$10,833	(\$2,338)	\$20,733	\$21,667	\$934
Seed/Sod	\$14,000	\$1,579	\$1,167	(\$412)	\$3,157	\$2,333	(\$824)
Trash Removal	\$2,000	\$0	\$167	\$167	\$138	\$333	\$195
Contingency	\$6,000	\$0	\$500	\$500	\$1,800	\$1,000	(\$800)
First Aid	\$600	\$0	\$50	\$50	\$169	\$100	(\$69)
Office Supplies	\$500	\$0	\$42	\$42	\$807	\$83	(\$724)
Operating Supplies	\$18,000	\$490	\$1,500	\$1,010	\$1,794	\$3,000	\$1,206
Training	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$167	\$167
Uniforms	\$10,500	\$588	\$875	\$287	\$1,322	\$1,750	\$428
Equipment Rental	\$2,500	\$0	\$208	\$208	\$0	\$417	\$417
Equipment Lease	\$160,000	\$13,469	\$13,333	(\$136)	\$26,939	\$26,667	(\$272)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Total Golf Course Maintenance	\$1,043,317	\$81,632	\$86,943	\$5,311	\$170,569	\$173,886	\$3,317

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Arbitrage	\$600	\$50	\$50	\$0	\$100	\$100	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$167	\$167	\$0
Trustee Fees	\$3,750	\$313	\$313	\$0	\$625	\$625	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$250	\$250	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$9,380	\$9,380	\$0
Insurance	\$75,000	\$5,390	\$6,250	\$860	\$10,779	\$12,500	\$1,721
Property Taxes	\$7,500	\$601	\$625	\$24	\$1,203	\$1,250	\$47
Total Administrative Expenditures	\$147,130	\$11,252	\$12,261	\$1,009	\$22,504	\$24,522	\$2,018
Renewal & Replacement Operating Reserves	\$20,468	\$2,687	\$1,706	(\$981)	\$4,507	\$3,411	(\$1,096)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$20,468	\$2,687	\$1,706	(\$981)	\$4,507	\$3,411	(\$1,096)
Total Revenues	\$1,814,917	\$156,193	\$148,872	\$7,321	\$290,534	\$273,749	\$16,785
Total Expenditures	\$1,807,635	\$139,651	\$150,424	\$10,773	\$290,913	\$300,832	\$9,919
Operating Income (Loss)	\$7,283	\$16,542	(\$1,552)	\$18,095	(\$379)	(\$27,083)	\$26,704
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$93,059	\$93,059	\$0
Interest Income	\$1,000	\$94	\$83	\$11	\$185	\$167	\$18
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$171,638)	(\$14,303)	(\$14,303)	(\$0)	(\$28,606)	(\$28,606)	(\$0)
Principal Expense	(\$395,000)	(\$32,917)	(\$32,917)	(\$0)	(\$65,833)	(\$65,833)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$7,283)	(\$596)	(\$607)	\$11	(\$1,195)	(\$1,214)	\$18
Change in Net Assets	\$0	\$15,946	(\$2,159)	\$18,105	(\$1,575)	(\$28,296)	\$26,722
Beginning Net Assets	\$0	----	-----	-----	(\$2,077,617)	-----	-----
Ending Net Assets	\$0	----	-----	-----	(\$2,079,191)	-----	-----

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$0	\$234,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234,901
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,690	\$239,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$244,281

Administrative Expenditures

Supervisors Fees	\$2,297	\$2,635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,932
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	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$933
Annual Audit	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,083
Collection Agent	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Management Fees	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,740
Postage	\$104	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$223
Printing & Binding	\$65	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
Insurance- Liability	\$523	\$523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,047
Legal Advertising	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196
Other Current Charges	\$82	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138
Office Supplies	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
Dues & Licenses	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
Information Technology	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567
Total Administrative	\$13,061	\$13,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,614

Operating Expenditures

Salaries	\$11,601	\$10,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,201
Administration Fee	\$125	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$242
FICA Expense	\$870	\$803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,673
Health Insurance	\$701	\$886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,588
Workers Compensation	\$289	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$579
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$577	\$1,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,671
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	\$14,164	\$13,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,953

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	\$1,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,120
Water Management System	\$7,565	\$7,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,130
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$223	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$446
Fire Line Maintenance	\$952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$952
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$9,860	\$7,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,648

Grounds Maintenance Expenditures

Salaries	\$10,763	\$9,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,756
Administrative Fees	\$271	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$530
PICA	\$772	\$738	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,510
Health Insurance	\$2,426	\$2,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,664
Workers Compensation	\$293	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$566
Unemployment	\$20	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
Telephone	\$425	\$656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,081
Utilities	\$406	\$379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$785
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance- Property	\$135	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$270
Repairs	\$3,185	\$2,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,349
Fuel	\$1,347	\$918	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,265
Park Maintenance	\$142	\$693	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$835
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$244
Contingencies	\$0	\$5,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,346
Refuse	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$720
Office Supplies	\$0	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$480
Uniforms	\$250	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$510
Fire Alarm System	\$129	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258
Rain Bird Pump System	\$2,298	\$2,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,597
Maintenance Reserve- Transfer Out	\$652	\$652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,304
Maintenance Reserve- Transfer Out (PY Excess)	\$94,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,484
Total Grounds Maintenance	\$118,963	\$27,630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146,593

Total Expenditures	\$156,048	\$62,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$218,808
Excess Revenue/(Expenditures)	(\$151,350)	\$176,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,473

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	3,218	3,361	0	0	0	0	0	0	0	0	0	0	6,579
Member Rounds	597	640	0	0	0	0	0	0	0	0	0	0	1,237
Comp Rounds	484	566	0	0	0	0	0	0	0	0	0	0	1,050
<i>Revenue per Round</i>													
Paid Rounds	\$30	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63

Revenues:

Greens Fees	\$96,077	\$111,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208,043
Gift Cards - Sales	\$743	\$1,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,993
Season Advance - Usage	(\$963)	(\$489)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,451)
Associate Memberships	\$15,428	\$19,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,995
Driving Range	\$3,476	\$3,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,873
Golf Lessons	\$5,109	\$5,514	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,623
Merchandise Sales	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350
Restaurant	\$9,560	\$9,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,208
Special Assessments - Operations	\$1,889	\$2,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,074
Miscellaneous Income	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,755
	\$969	\$1,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,072
Total Revenues	\$134,341	\$156,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290,534

Golf Course Expenditures:

Other Contractual Services	\$513	\$1,132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,645
Telephone/Internet	\$403	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$703
Postage	\$152	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$409
Printing & Binding	\$0	\$409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$409
Utilities	\$368	\$397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$765
Repairs & Maintenance	\$373	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$748
Advertising	\$4,843	\$3,044	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,887
Bank Charges	\$2,073	\$2,748	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,821
Office Supplies	\$1,074	\$752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,826
Operating Supplies	\$427	\$811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,238
Dues, Licenses & Subscriptions	\$663	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$676
Drug Testing - All Departments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$468
Contractual Security	\$169	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281
IT Services	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$340
Total Golf Course Expenditures	\$11,399	\$10,818	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,216

Restaurant Expenditures:

Utilities	\$863	\$814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,676
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$94	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
Total Restaurant Expenditures	\$957	\$908	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,865

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
Dissemination	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Annual Audit	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Insurance	\$5,390	\$5,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,779
Property Taxes	\$601	\$601	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,203
Total Administrative Expenditures	\$11,252	\$11,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,504
<i>Reserves:</i>													
Renewal & Replacement	\$1,820	\$2,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,507
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,820	\$2,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,507
Total Revenues	\$134,341	\$156,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290,534
Total Expenditures	\$151,262	\$139,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290,913
Operating Income (Loss)	(\$16,921)	\$16,542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$379)
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,059
Interest Income	\$91	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$14,303)	(\$14,303)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$28,606)
Principal Expense	(\$32,917)	(\$32,917)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$65,833)
Total Non Operating Revenues/(Expenditures)	(\$399)	(\$596)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,195)
Net Non Operating Income / (Loss)	(\$17,521)	\$15,946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,575)

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	\$9,560	\$9,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,208
Total Revenues	\$9,560	\$9,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,208
<i>Expenditures</i>													
Cost of Goods Sold	\$7,860	\$5,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,559
Total Expenditures	\$7,860	\$5,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,559
Operating Income (Loss)	\$1,700	\$3,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,649

**Viera East
Community Development District
Special Assessment Receipts - FY2019**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
11/10/18	\$ 62,799	\$ 13,313	\$ 39,917	\$ 9,569	\$ 62,799
11/26/18	\$ 1,045,266	\$ 221,588	\$ 664,407	\$ 159,272	\$ 1,045,266
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
	\$ 1,108,065	\$ 234,901	\$ 704,324	\$ 168,840	\$ 1,108,065

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 704,324	\$ (704,324)	\$ -	\$ 1,718,846
General Fund	\$ 808,157	21.20%	\$ 234,901	\$ (234,901)	\$ -	\$ 573,256
Recreation Fund	\$ 580,882	15.24%	\$ 168,840	\$ (168,840)	\$ -	\$ 412,042
	\$ 3,812,209	100.00%	\$ 1,108,065	\$ (1,108,065)	\$ -	\$ 2,704,144

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

	Actuals 11/30/17	Actuals 11/30/18	Variance	Year to Date 11/30/17	Year to Date 11/30/18	Variance
<i>Revenues:</i>						
Greens Fees	\$107,108	\$ 111,965	\$ 4,857	\$189,260	\$ 208,043	\$ 18,783
Gift Cards - Sales	\$1,019	\$ 1,251	\$ 232	\$1,207	\$ 1,993	\$ 787
Gift Cards - Usage	(\$1,711)	\$ (489)	\$ 1,223	(\$2,437)	\$ (1,451)	\$ 985
Season Advance/Trail Fees	\$18,058	\$ 19,567	\$ 1,509	\$34,774	\$ 34,995	\$ 221
Associate Memberships	\$4,266	\$ 3,397	\$ (869)	\$6,715	\$ 6,873	\$ 158
Driving Range	\$6,821	\$ 5,514	\$ (1,308)	\$10,637	\$ 10,623	\$ (14)
Golf Lessons	\$175	\$ 175	\$ -	\$350	\$ 350	\$ -
Merchandise Sales	\$8,801	\$ 9,648	\$ 847	\$16,050	\$ 19,208	\$ 3,158
Restaurant	\$1,798	\$ 879	\$ (919)	\$2,535	\$ 2,768	\$ 233
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$3,755	\$ 3,755	\$ -
Miscellaneous Income	\$1,817	\$ 1,103	\$ (714)	\$2,652	\$ 2,072	\$ (579)
Total Revenues	\$ 150,030	\$ 154,888	\$ 4,858	\$ 265,498	\$ 289,228	\$ 23,731

	\$	\$	\$	\$	\$	\$
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 6,808	\$ 10,818	\$ (4,010)	\$ 15,854	\$ 22,216	\$ (6,362)
Restaurant	\$ 864	\$ 908	\$ (44)	\$ 1,757	\$ 1,865	\$ (107)
Golf Operations	\$ 25,250	\$ 26,655	\$ (1,405)	\$ 52,072	\$ 55,693	\$ (3,621)
Merchandise Sales	\$ 3,136	\$ 5,700	\$ (2,564)	\$ 12,130	\$ 13,559	\$ (1,430)
Golf Course Maintenance	\$ 78,811	\$ 81,632	\$ (2,820)	\$ 152,733	\$ 170,569	\$ (17,836)
Administrative	\$ 11,031	\$ 11,252	\$ (220)	\$ 22,063	\$ 22,504	\$ (441)
Reserves	\$ 2,309	\$ 2,687	\$ (377)	\$ 3,799	\$ 4,507	\$ (708)
Total Expenditures	\$ 128,210	\$ 139,651	\$ (11,441)	\$ 260,408	\$ 290,913	\$ (30,505)
Operating Income/(Loss)	\$ 21,820	\$ 15,237	\$ (6,583)	\$ 5,089	\$ (1,685)	\$ (6,774)

Viera East Cash Flow Analysis FY 2019

I. Cash Flows:

	Actuals		Projections												Totals
	October	November	December	January	February	March	April	May	June	July	August	September			
Starting Funds															
Carry Forward	\$ 85,290	\$ 68,736													
Revenues															
Golf Course	\$ 134,341	\$ 156,193	\$ 139,335	\$ 173,917	\$ 204,790	\$ 234,556	\$ 186,856	\$ 153,702	\$ 141,991	\$ 117,049	\$ 128,999	\$ 92,804	\$ 1,864,533		
Course Operations	\$ 132,452	\$ 154,009	\$ 137,997	\$ 172,381	\$ 202,866	\$ 232,288	\$ 184,256	\$ 151,644	\$ 140,301	\$ 115,487	\$ 127,717	\$ 91,364	\$ 1,842,761		
Restaurant	\$ 1,889	\$ 2,185	\$ 1,338	\$ 1,536	\$ 1,924	\$ 2,268	\$ 2,600	\$ 2,058	\$ 1,690	\$ 1,562	\$ 1,282	\$ 1,420	\$ 21,752		
Total All Cash	\$ 219,630	\$ 224,929	\$ 224,613	\$ 248,106	\$ 302,347	\$ 386,111	\$ 421,958	\$ 424,442	\$ 415,681	\$ 382,071	\$ 360,492	\$ 302,894	\$ 1,864,533		
Expenses															
Golf Course	\$ 150,895	\$ 139,651	\$ 150,424	\$ 150,549	\$ 150,793	\$ 151,009	\$ 151,218	\$ 150,752	\$ 150,659	\$ 150,578	\$ 150,402	\$ 150,500	\$ 1,797,429		
Course Operations	\$ 149,938	\$ 138,743	\$ 149,582	\$ 149,582	\$ 149,582	\$ 149,582	\$ 149,457	\$ 149,596	\$ 149,596	\$ 149,596	\$ 149,607	\$ 149,607	\$ 1,784,445		
Restaurant	\$ 957	\$ 908	\$ 842	\$ 966	\$ 1,210	\$ 1,427	\$ 1,635	\$ 1,294	\$ 1,063	\$ 982	\$ 806	\$ 893	\$ 12,984		
Cash Less Expenses	\$ 68,736	\$ 85,278	\$ 74,189	\$ 97,557	\$ 151,555	\$ 235,102	\$ 270,740	\$ 273,690	\$ 265,022	\$ 231,493	\$ 210,090	\$ 152,393			

Projected Revenues FY 2019 \$ 1,864,533
Projected Expenses FY 2019 \$ 1,797,429
Projected Surplus(Deficit) FY \$ 67,104

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

PY - PREVIOUS YEAR

<u>Rounds of Golf</u>	Monthly		Year to Date		PY	PY	Vs. PY	Vs. PY
					Monthly	Year to Date	Monthly	Year to Date
<u>Paid Rounds</u>								
Rounds of Golf- Associate Member	599	13%	1,135	13%	429	728	170	407
Rounds of Golf- CDD Resident	836	18%	1,573	18%	935	1,602	-99	-29
Rounds of Golf - Public	1,553	34%	3,197	36%	1,287	2,756	266	441
Rounds of Golf - Golf Now / EZ Links	307	7%	538	6%	510	778	-203	-240
Rounds of Golf- Tournaments	141	3%	253	3%	192	248	-51	5
Rounds of Golf- Misc	-	0%	-	0%	0	0	0	0
Rain Check Issued	-85	-2%	-127	-1%	-55	-165	-30	38
Total Paid Rounds	3,351		6,569		3,298	5,947	53	622
<u>Member Rounds</u>								
Rounds of Golf - Members	644	14%	1,238	14%	682	1,113	-38	125
Total Member Rounds	644		1,238		682	1,113	-38	125
<u>Comp Rounds</u>								
Rounds of Golf- Staff/Comp	124	3%	250	3%	159	277	-35	-27
Rounds of Golf- GolfNow EZ Links - Trade	277	6%	520	6%	256	461	21	59
Rounds of Golf- Other Comp	165	4%	290	3%	114	178	51	112
Total Comp Rounds	566		1,060		529	916	37	144
TOTAL ROUNDS OF GOLF	4,561	100%	8,867	100%	4,509	7,976	52	891

<u>Revenues</u>	Monthly		Year to Date		PY	PY	Vs. PY	Vs. PY
					Monthly	Year to Date	Monthly	Year to Date
<u>Greens Fee Revenue</u>								
Rounds of Golf- Associate Member	\$21,498	19%	\$38,711	19%	\$15,407	\$25,371	\$6,091	\$13,340
Rounds of Golf- CDD Resident	\$24,256	22%	\$43,742	21%	\$27,620	\$45,524	(\$3,364)	(\$1,782)
Rounds of Golf - Public	\$50,417	45%	\$98,831	48%	\$43,569	\$89,444	\$6,848	\$9,387
Rounds of Golf - Golf Now / EZ Links	\$11,986	11%	\$20,233	10%	\$18,435	\$27,065	(\$6,449)	(\$6,832)
Rounds of Golf- Tournaments	\$5,713	5%	\$8,813	4%	\$4,128	\$5,392	\$1,585	\$3,421
Rounds of Golf- Misc	\$0	0%	\$0	0%	\$0	\$0	\$0	\$0
Rain Check Issued	(\$1,824)	-2%	(\$2,580)	-1%	(\$1,702)	(\$3,959)	(\$122)	\$1,379
TOTAL GREENS FEE REVENUE	\$112,046	100%	\$207,750	100%	\$107,457	\$188,837	\$4,589	\$18,913

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date		PY	PY	Vs. PY	Vs. PY
					Monthly	Year to Date	Monthly	Year to Date
<u>Average \$ per round of Golf</u>								
Rounds of Golf- Associate Member	\$35.89		\$34.11		\$35.91	\$34.85	(\$0.02)	(\$0.74)
Rounds of Golf- CDD Resident	\$29.01		\$27.81		\$29.54	\$28.42	(\$0.53)	(\$0.61)
Rounds of Golf - Public	\$32.46		\$30.91		\$33.85	\$32.45	(\$1.39)	(\$1.54)
Rounds of Golf - Golf Now / EZ Links	\$39.04		\$37.61		\$36.15	\$34.79	\$2.90	\$2.82
Rounds of Golf- Tournaments	\$40.52		\$34.83		\$21.50	\$21.74	\$19.02	\$13.09
Rounds of Golf- Misc	\$0.00		\$0.00		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Rain Check Issued	\$21.46		\$20.31		\$30.95	\$23.99	(\$9.49)	(\$3.68)
TOTAL - Average \$ per round of Golf	\$33.44		\$31.63		\$32.58	\$31.75	\$0.85	(\$0.13)

<u>Membership Revenue</u>	Monthly		Year to Date		PY	PY	Vs. PY	Vs. PY
					Monthly	Year to Date	Monthly	Year to Date
Average \$ per round of Golf	\$26.42		\$26.21		\$39.49	\$43.86	(\$13.07)	(\$17.65)
Membership Revenue	\$17,017		\$32,444		\$26,932	\$48,813	(\$9,915)	(\$16,369)