

Viera East
Community Development District
 Check Register Summary
 December 12, 2018 through January 16, 2019

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	12/13/18	3514-3522	\$ 8,794.10
	12/19/18	3523-3527	\$ 707.74
	1/3/19	3528-3534	\$ 1,750,288.40
	1/10/19	3535-3539	\$ 19,826.42
		Sub-Total	\$ 1,779,616.66
<i>Capital Reserve</i>			
			\$ -
		Sub-Total	\$ -
<i>Golf Course</i>			
	12/13/18	26336-26355	\$ 14,696.33
	12/19/18	26356-36379	\$ 26,517.57
	1/3/19	26380-26400	\$ 16,034.58
	1/10/19	26401-26417	\$ 10,395.93
		Sub-Total	\$ 67,644.41
Total			\$ 1,847,261.07

*** CHECK DATES 12/12/2018 - 01/16/2019 *** VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK....#
12/13/18	00186	12/10/18	20215	201812	340-53800-47900			DANNY'S RECYCLING & HAULING, INC	*	240.00	240.00 003514
					HAULING TRASH						
12/13/18	00040	11/01/18	112018	201811	300-20200-10100			NOVEMBER SERVICES	*	7,764.90	
								ECOR INDUSTRIES, INC.			7,764.90 003516
12/13/18	00040	11/02/18	341177	201811	330-53800-47200			MONTHLY AQUATIC SRVC	*	664.24	
		11/14/18	341392	201811	330-53800-47200			MONTHLY LAWN SRVC	*	198.00	
		11/26/18	341128	201811	330-53800-47200			AQUATIC WEED CONTROL SRVC	*	3,406.76	
		11/28/18	341178	201811	330-53800-47200			NATURAL AREA MGMT	*	200.00	
		11/30/18	341134	201811	330-53800-47200			AQUATIC WEED CONTROL SRVC	*	3,295.90	
		12/01/18	12012018	201812	330-53800-47200			AQUATIC SERVICES	*	7,764.90	
		11/02/18	341177	201811	330-53800-47200			MONTHLY AQUATIC SRVC	V	664.24	
		11/14/18	341392	201811	330-53800-47200			MONTHLY LAWN SRVC	V	198.00	
		11/26/18	341128	201811	330-53800-47200			AQUATIC WEED CONTROL SRVC	V	3,406.76	
		11/28/18	341178	201811	330-53800-47200			NATURAL AREA MGMT	V	200.00	
		11/30/18	341134	201811	330-53800-47200			AQUATIC WEED CONTROL SRVC	V	3,295.90	
		12/01/18	12012018	201811	330-53800-47200			AQUATIC SERVICES	V	7,764.90	
								ECOR INDUSTRIES, INC.			.00 003517
12/13/18	00111	11/30/18	448158-0	201811	340-53800-46000			SIGNS	*	345.75	
								FORESTRY SUPPLIERS, INC.			345.75 003518
12/13/18	00199	12/10/18	69419	201812	340-53800-46000			STICK EDGER BLADES	*	92.85	
								ISLANDER GOLF SUPPLY, INC.			92.85 003519
12/13/18	00169	11/28/18	W037151	201811	340-53800-46000			EQUIPMENT	*	266.90	
		12/04/18	W037151	201812	340-53800-46000			EQUIPMENT	*	266.90	

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 12/12/2018 - 01/16/2019 *** VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK....#
12/13/18	00205	11/28/18	12	340	53800	46000		ROBINSON EQUIPMENT CO., INC	*	266.90	
12/13/18	00169	11/28/18	12	340	53800	46000		TIM MELLOH	*	266.90	83.70 003521
12/19/18	00034	1/03/18	01	310	51300	49200		ROBINSON EQUIPMENT CO., INC	*	280.95	266.90 003522
12/19/18	00182	12/17/18	12	340	53800	47900		CITY OF COCOA	*	240.00	280.95 003523
12/19/18	00111	12/12/18	12	340	53800	46000		DANNY'S RECYCLING & HAULING, INC	*	98.65	240.00 003524
12/19/18	00210	12/10/18	12	340	53800	47300		FORESTRY SUPPLIERS, INC.	*	18.56	98.65 003525
12/19/18	00217	12/17/18	12	340	53800	46000		FPL	*	69.58	18.56 003526
1/02/19	00144	12/12/18	12	340	53800	49100		SOLID WASTE MANAGEMENT DEPT	*	1,986.00	69.58 003527
1/02/19	00177	12/31/18	12	310	51300	49200		BREVARD COUNTY TAX COLLECTOR	*	24.84	1,986.00 003528
1/02/19	00078	12/28/18	12	340	53800	46000		INES CAMPOS	*	22.95	62.29 003529
								ROCKLEDGE MOWER & SERVICE			22.95 003530

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 12/12/2018 - 01/16/2019 ***
 VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
1/02/19	00043	1/03/19	01032019	201812	340-58100-10300			STATE BOARD OF ADMINISTRATION	*	651.88	651.88 003531
1/02/19	00017	1/03/19	01032019	201812	300-20700-10000			MAINT RESERVE DEC 2018	*	265,610.59	
1/03/19		1/03/19	01032019	201812	300-20700-10000			ASSMNT RECEIPT DISTRIBUTN	*	64,108.26	
1/03/19		1/03/19	01032019	201812	300-20700-10000			ASSMNT RECEIPT DISTRIBUTN	*	1,817.09	
1/03/19		1/03/19	01032019	201812	300-20700-10000			DUE TO GOLF	*	375.00	
1/03/19		1/03/19	01032019	201812	300-20700-10000			AP 12/06/18 DUE TO GOLF	*	702.03	
1/03/19		1/03/19	01032019	201812	300-20700-10000			AP 12/13/18 DUE TO GOLF	*	1,570.55	
1/03/19		1/03/19	01032019	201812	300-20700-10000			AP 12/20/18 DUE TO GOLF	*	12,647.14	
1/03/19		1/03/19	01032019	201812	300-20700-10000			PAYROLL 12/14/18 DUE GOLF	*	12,480.26	
1/03/19		1/03/19	01032019	201812	300-20700-10000			PAYROLL 12/28/18 DUE GOLF	*	12,772.91	
1/03/19		1/03/19	01032019	201812	300-20700-10000			PAYROLL 11/30/18 DUE GOLF	*	372,083.83	003532
1/02/19	00134	1/03/19	01032019	201812	300-20700-10100			VIERA EAST CDD - GOLF COURSE	*	1,108,004.08	
1/03/19		1/03/19	01032019	201812	300-20700-10100			ASSMNT RECEIPT DISTRIBUTN	*	267,429.89	
1/03/19		1/03/19	01032019	201812	300-20700-10100			ASSMNT RECEIPT DISTRIBUTN	*	1,375,433.97	003533
1/02/19	00211	12/21/18	00051851	201812	340-53800-22000			VIERA EAST CDD - SERIES 2006	*	47.48	
1/10/19	00189	1/04/19	1200551	201901	340-53800-41000			WORKSITE SOLUTIONS	*	413.74	47.48 003534
1/10/19	00186	1/08/19	20379	201901	340-53800-47900			TELEPHONE/TELECOM	*	240.00	
1/10/19	00126	1/01/19	338	201901	310-51300-34000			BLUELINE TELECOM GROUP, LLC	*	413.74	413.74 003535
1/01/19	338	1/01/19	338	201901	310-51300-35100			HAULING AND RECYCLING	*	240.00	
1/01/19	338	1/01/19	338	201901	310-51300-35100			DANNY'S RECYCLING & HAULING, INC	*	8,370.00	240.00 003536
1/01/19	338	1/01/19	338	201901	310-51300-35100			MANAGEMENT FEES JAN 2019	*	283.33	
1/01/19	338	1/01/19	338	201901	310-51300-35100			INFORMATION TECH JAN 2019	*		

VIERA EAST-GENERAL FUND

*** CHECK DATES 12/12/2018 - 01/16/2019 ***
 VIERA EAST-GENERAL FUND
 BANK A VIERA EAST-GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
1/01/19	338	201901	310-51300-31700							*	83.33	
			DISS AGENT SRVCS JAN 2019									
1/01/19	338	201901	320-53800-51000							*	17.80	
			OFFICE SUPPLIES									
1/01/19	338	201901	310-51300-42000							*	2.42	
			POSTAGE									
1/01/19	338	201901	310-51300-42500							*	53.70	
			COPIES									
1/01/19	338	201901	320-53800-51000							*	28.00	
			AP CHECK PAPER									
GOVERNMENTAL MANAGEMENT SERVICES												
1/10/19	00218	12/15/18	31705705	201812	340	53800	54500			*	8.19	8,838.58
			SERVICE CHARGE									
JOHNSON CONTROLS SECURITY SOLUTIONS												
1/10/19	00010	11/30/18	20014	201811	330	53800	47100			*	1,680.00	
			2019 ENGINEERING SERVICES									
		11/30/18	20015	201811	330	53800	47100			*	4,805.91	
			2018-2019 MONITORING									
		12/31/18	20016	201812	330	53800	47100			*	2,240.00	
			2019 ENGINEERING SERVICES									
		12/31/18	20017	201812	330	53800	47100			*	1,600.00	
			2018-2019 MONITORING									
KEVIN L ERWIN CONSULTING												
											10,325.91	003539

TOTAL FOR BANK A 1,779,616.66
 TOTAL FOR REGISTER 1,779,616.66

VIERA --VIERA EAST-- HSMITH

*** CHECK DATES 12/12/2018 - 01/16/2019 *** VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
12/13/18	00782	12/11/18	94485	201812	340-57200-51100			LINENS MATS	*	25.50	
12/13/18	00782	12/11/18	94485	201812	320-57200-51100			LINENS MATS	*	71.59	
12/13/18	00268	11/08/18	585897	201811	300-14200-10000			MONTEREY MENS POLO	*	959.99	
12/13/18	01413	11/20/18	90667259	201811	300-14200-10000			A.M. PLAYER	*	5,102.05	
12/13/18		11/21/18	90667832	201811	300-14200-10000			PINNACLE 15 PACK BALLS	*	833.17	
12/13/18								GOLF GLOVES/FOOTJOY			97.09 026336
12/13/18	00390	11/29/18	92976871	201811	300-14200-10000			ACUSHNET COMPANY	*	233.83	
12/13/18		12/03/18	9297824	201812	300-14200-10000			CALLAWAY GLOVES	*	106.86	
12/13/18								CALLAWAY SUPERSOFT BALLS			340.69 026339
12/13/18	00024	12/26/18	12262018	201812	390-57200-43000			UTILITIES	*	466.54	
12/13/18	01243	10/30/18	G1441501	201810	300-14200-10000			CITY OF COCOA UTILITIES	*	1,066.00	466.54 026340
12/13/18		12/03/18	G1477652	201812	300-14200-10000			PUMA MENS POLO	*	63.78	
12/13/18								GOLF PUMA BELT			1,129.78 026341
12/13/18	01340	11/26/18	0123635-	201811	350-57200-51100			COBRA GOLF, INC	*	105.00	
12/13/18		12/03/18	0123848-	201812	350-57200-51100			GOLF PRODUCTS	*	634.25	
12/13/18								GOLF SUPPLIES			739.25 026342
12/13/18	01394	12/02/18	1756060	201812	330-57200-54600			EASY PICKER GOLF PRODUCTS, INC.	*	94.16	
12/13/18								MACHINE RENTAL FEE			
12/13/18	01196	12/11/18	91668626	201812	350-57200-46300			ECOLAB	*	222.05	94.16 026343
12/13/18								VEHICLE SERVICED			222.05 026344

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 12/12/2018 - 01/16/2019 *** VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
12/13/18	00076	12/26/18	12262018	201812	300-13100-10500			FLORIDA CITY GAS	*	197.20	197.20 026345
12/13/18	00587	11/30/18	562979	201811	390-57200-46100			CONV PREMIUM GAS	*	621.60	
11/30/18	562979	201811	300-13100-10000					CONV PREMIUM GAS	*	306.16	
11/30/18	562980	201811	390-57200-46100					DYED DIESEL FUEL	*	140.88	
11/30/18	562980	201811	300-13100-10000					DYED DIESEL FUEL	*	69.38	
12/13/18	00180	11/30/18	17418NAP	201811	390-57200-46000			GLOVER OIL COMPANY INC	*	1,301.82	1,138.02 026346
12/06/18	013232	201812	390-57200-46000					AUTO SUPPLIES	*	66.63	
12/13/18	01358	11/30/18	06512362	201811	390-57200-46000			NAPA AUTO PARTS	*	26.02	1,368.45 026347
12/07/18	00694	12/07/18	587471	201812	390-57200-46000			NEXAIR, LLC	*	94.40	26.02 026348
12/10/18	587515	201812	390-57200-46000					BATTERIES	*	93.22	
12/05/18	01293	12/05/18	INV19543	201812	390-57200-47500			PRECISION SMALL ENGINE CO., INC.	*	740.00	187.62 026349
12/13/18	01210	12/01/18	80523897	201812	320-57200-51000			RESIDEX LLC	*	72.46	740.00 026350
12/03/18	01440	12/03/18	12032018	201812	320-57200-22400			STAPLES ADVANTAGE	*	91.70	72.46 026351
12/13/18	01421	11/30/18	1118-TR7	201811	300-13100-10000			STEWARD ROCKLEDGE HOSPITAL INC	*	8.33	91.70 026352
11/30/18	1118-TR7	201811	300-13100-10000					INSURANCE	*	33.33	
11/30/18	1118-TR7	201811	300-13100-10000					INSURANCE	*		

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 12/12/2018 - 01/16/2019 *** VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
12/13/18	00117	11/30/18	1118	TR7	201811	390	-57200-22000	INSURANCE	*	58.34	
12/13/18	00117	12/05/18	40872370		201812	390	-57200-46000	WAGEWORKS, INC.	*	220.42	100.00 026353
12/13/18	01441	12/10/18	1001		201812	390	-57200-51100	WESCOTURF INC.	*	284.84	220.42 026354
12/10/18	1001	12/10/18	1001		201812	300	-13100-10000	SHOEBOX LIGHT	*	284.83	
12/10/18	1001	12/10/18	1001		201812	300	-13100-10000	SHOEBOX LIGHT	*	284.83	
12/19/18	01413	12/11/18	90677184		201812	300	-14200-10000	YELLOWBLUE LED	*	87.58	569.67 026355
12/14/18	90679475	12/14/18	90679475		201812	300	-14200-10000	GOLF SHOES MERCHANDISE	*	440.86	
12/14/18	90679478	12/14/18	90679478		201812	300	-14200-10000	GOLF GLOVES	*	581.48	
12/19/18	00546	11/10/18	11-13450		201812	390	-57200-46000	ACUSHNET COMPANY	*	46.00	1,109.92 026356
12/19/18	00101	12/03/18	94443199		201812	300	-14200-10000	BOULEVARD TIRE CENTER	*	679.67	46.00 026357
12/19/18	01388	12/04/18	AR383628		201812	390	-57200-54600	CUTTER & BUCK INC	*	154.00	679.67 026358
12/19/18	01333	12/15/18	12152018		201812	300	-34700-00714	DEX IMAGING	*	506.40	154.00 026359
12/15/18	12152018	12/15/18	12152018		201812	320	-57200-48000	DIVOTS GRILLE	*	1,200.00	
12/15/18	12152018	12/15/18	12152018		201812	300	-11500-10000	DIVOTS GRILLE	*	197.20	
12/19/18	01335	12/11/18	17453635		201812	390	-57200-54600	DIVOTS GRILLE	*	7,542.43	1,509.20 026360
12/19/18	01335	12/11/18	17453635		201812	390	-57200-54600	INSTALLMENT DUE	*	7,542.43	7,542.43 026361

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 12/12/2018 - 01/16/2019 *** VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... #
12/19/18	01326	12/12/18	4438480-	201812	390-57200-47100			FIS OUTDOOR	*	1,107.35	1,107.35 026362
12/19/18	00108	00021166	201812	320-57200-48000				NEWSPAPER ADVERTISEMENT	*	142.01	
12/19/18	01438	12/15/18	40011	201812	320-57200-54000			FLORIDA TODAY	*	422.50	142.01 026363
12/19/18	00035	12/10/18	12102018	201812	350-57200-43000			FLORIDA STATE GOLF ASSOCIATION	*	1,032.73	422.50 026364
12/10/18		12102018	201812	320-57200-43000				ELECTRICITY	*	251.06	
12/10/18		12102018	201812	300-11500-10000				ELECTRICITY	*	143.69	
12/10/18		12102018	201812	390-57200-43000				ELECTRIC	*	1,493.44	
12/10/18		12102018	201812	300-13100-10000				ELECTRIC	*	373.35	
12/10/18		12102018	201812	320-57200-43000				ELECTRIC	*	20.56	
12/31/18		12102018	201812	330-57200-43000				ELECTRIC	*	645.28	
12/31/18		12102018	201812	340-57200-43000				ELECTRICITY	*	645.27	
12/19/18	01427	12/11/18	272914	201812	300-14200-10000			FPL	*	469.95	4,605.38 026365
12/11/18		272914	201812	340-57200-51100				GOLF ACCESSORIES SOFT SPI	*	48.00	
12/19/18	01189	12/10/18	6233	201812	320-57200-48000			GLOBAL GOLF SALES	*	350.00	517.95 026366
12/13/18	00180	12/13/18	014699	201812	390-57200-46000			MAVERICK MULTIMEDIA INC	*	82.28	350.00 026367
12/19/18	99999	12/19/18	VOID	201812	000-00000-00000			NAPA AUTO PARTS	C	.00	82.28 026368
								VOID CHECK			.00 026369

*****INVALID VENDOR NUMBER*****
 VIER --VIERA EAST-- HSMITH

VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK....#
12/19/18	01324	1/08/19	01082019	201812	320-57200-41000			REGIONS	*	104.00	
1/08/19		01082019	201812	320-57200-54000				REGIONS	*	12.99	
1/08/19		01082019	201812	320-57200-49000				INTEREST CHARGES	*	55.46	
1/08/19		01082019	201812	320-57200-51000				AMAZON	*	98.89	
1/08/19		01082019	201812	300-13100-10000				AMAZON	*	11.78	
1/08/19		01082019	201812	320-57200-51200				PGA REGISTRATION	*	35.00	
1/08/19		01082019	201812	390-57200-51100				SIGN AND MOUNTING	*	391.63	
1/08/19		01082019	201812	340-57200-51100				USGA	*	11.49	
1/08/19		01082019	201812	320-57200-48000				DIVOTS GRILLE	*	100.00	
1/08/19		01082019	201812	320-57200-48000				BOLDWATER	*	175.00	
1/08/19		01082019	201812	320-57200-51200				LOWES SUPPLIES	*	125.95	
1/08/19		01082019	201812	340-57200-51100				LOWES SUPPLIES	*	43.13	
1/08/19		01082019	201812	320-57200-51200				LITTLE CAESARS	*	70.02	
1/08/19		01082019	201812	320-57200-51200				AMAZON SUPPLIES	*	479.11	
1/08/19		01082019	201812	320-57200-51200				SEMINAR REGISTRATION	*	105.00	
1/08/19		01082019	201812	320-57200-48000				BOLDWATER	*	33.00	
12/19/18	00176	12/17/18	52106055	201812	390-57200-46000			REGIONS BANK	*	1,852.45	026370
12/19/18	00130	12/19/18	22230558	201812	340-57200-51100			ROYAL BATTERY DIST, INC.	*	85.65	026371
12/19/18	00136	12/08/18	5805629	201812	350-57200-46100			SYSO	*	519.30	026372
12/08/18		5805629	201812	390-57200-54600				CUSHMAN OASIS	*	242.41	
12/08/18		5805629	201812	390-57200-54600				CUSHMAN HAULER	*	510.35	

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*** CHECK DATES 12/12/2018 - 01/16/2019 *** VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
12/08/18	5805629	201812	390	-	57200	-	54600	TORO SAND PRO	*	430.63	
12/08/18	5805629	201812	310	-	57200	-	49300	2018 EQT TAX	*	513.24	
12/19/18	00378	805099	201812	300	-	14200	-	10000	*	200.00	1,696.63 026373
								GOLF CLUBS			
12/19/18	01165	63410169	201812	300	-	13100	-	10000	*	146.67	200.00 026374
								GF ADMIN			
12/10/18	63410169	201812	300	-	13100	-	10000	GF MAINT	*	287.88	
12/10/18	63410169	201812	390	-	57200	-	22000	GC MAINT	*	464.53	
12/10/18	63410169	201812	340	-	57200	-	22000	GC OPERATIONS	*	37.01	
12/19/18	00117	40873419	201812	390	-	57200	-	46000	*	373.61	936.09 026375
								SUPPLIES			
12/19/18	01442	1120	201812	320	-	57200	-	48000	*	225.00	373.61 026376
								SIDE BAR AD DEC			
12/14/18	1120	201812	300	-	15500	-	10000	SIDE BAR AD JAN-MAY	*	1,125.00	
12/14/18	1120	201812	320	-	57200	-	48000	SIDE BAR AD DEC	V	225.00	
12/14/18	1120	201812	300	-	15500	-	10000	SIDE BAR AD JAN-MAY	V	1,125.00	
12/19/18	00587	564016	201812	390	-	57200	-	46110	*	1,178.46	.00 026377
								PREMIUM OIL			
12/10/18	564016	201812	300	-	13100	-	10000	PREMIUM OIL	*	580.43	
12/10/18	564017	201812	390	-	57200	-	46110	ULTRA LOW SULFER DIESEL	*	346.05	
12/10/18	564017	201812	300	-	13100	-	10000	ULTRA LOW SULFER DIESEL	*	170.44	
12/19/18	00176	512032B	201812	390	-	57200	-	46000	*	309.77	2,275.38 026378
								SUPPLIES			
								ROYAL BATTERY DIST, INC.			309.77 026379

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 12/12/2018 - 01/16/2019 *** VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
1/02/19	00065	12/26/18	07133100	201812	320-57200	34100		BRIGHT HOUSE NETWORKS	*	307.17	307.17 026380
1/02/19	00024	1/15/19	01152019	201901	320-57200	43000		UTILITIES	*	74.42	
1/02/19	01344	1/02/18	S45771	201901	320-57200	46000		CITY OF COCOA UTILITIES	*	116.00	74.42 026381
1/02/19	01333	12/31/18	12312018	201812	300-34700	00714		REPAIRS TO FAN MOTOR	*	479.49	116.00 026382
1/02/19	01355	1/01/19	7082	201901	350-57200	46100		DIAL PLUMBING & A/C INC.	*	580.25	
1/02/19	01372	12/24/18	23943596	201812	320-57200	34100		DIVOTS GRILLE	*	936.00	1,059.74 026383
1/02/19	00483	12/14/18	12142018	201812	300-13100	10000		LEASE PAYMENT	*	93.12	
1/02/19	01363	12/31/18	47234	201812	390-57200	47100		GPS TECHNOLOGIES, INC.	*	93.11	936.00 026384
1/02/19	00180	12/20/18	016147	201812	390-57200	46000		FINANCIAL SERVICES	*	72.31	
1/02/19	01363	12/31/18	47234	201812	390-57200	47100		FINANCIAL SERVICES	*	11.69	186.23 026385
1/02/19	00180	12/20/18	016147	201812	390-57200	46000		GREAT AMERICA FINANCIAL SVCS	*	200.23	
1/02/19	01363	12/31/18	47234	201812	390-57200	47100		IRRIGATION COMPUTER PYMNT	*	141.90	426.13 026386
1/02/19	01363	12/31/18	47234	201812	390-57200	47100		SUPPLIES	*	214.18	
1/02/19	01363	12/31/18	47234	201812	390-57200	47100		LOWE'S	*	348.00	214.18 026387
1/02/19	01363	12/31/18	47234	201812	390-57200	47100		NAPA AUTO PARTS	*	348.00	
1/02/19	01363	12/31/18	47234	201812	390-57200	47100		IRRIGATION COMPUTER PYMNT	*	348.00	348.00 026388
1/02/19	01363	12/31/18	47234	201812	390-57200	47100		RAINBIRD INTERNATIONAL SERVICES	*	348.00	348.00 026388

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 12/12/2018 - 01/16/2019 ***
 VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
1/02/19	01210	12/22/18	80526436	201812	320	-57200	-51000	SUPPLIES	*	130.51	130.51 026389
1/02/19	00434	1/03/19	01032019	201812	390	-58100	-10300	STAPLES ADVANTAGE MAIN RESERVE DEC 2018	*	3,123.86	3,123.86
1/02/19	01443	12/27/18	1598	201812	390	-57200	-49000	STATE BOARD OF ADMINISTRATION CHANGE TUBE FIXTURE	*	143.63	3,123.86 026390
1/02/19	01599	1/02/19	201901	390	-57200	-49000	ELECTRICIAN	*	1,228.17	1,228.17	1,371.80 026391
1/02/19	00130	1/02/19	22232830	201901	340	-57200	-51100	STINGRAY ELECTRIC AND CONTROLS LLC SUPPLIES	*	654.36	654.36 026392
1/02/19	01366	12/23/18	5824629	201812	350	-57200	-46100	SYSO EQUIPMENT PAYMENT	*	3,355.31	3,355.31
12/24/18	5824630	201812	390	-57200	-54600	EQUIPMENT PAYMENT	*	652.34	652.34	4,007.65 026393	
1/01/19	01281	1/01/19	01012019	201901	390	-57200	-34100	TCF EQUIPMENT FINANCE GOLF COURSE CNSLTING SRVCS	*	500.00	500.00 026394
1/02/19	00807	12/04/18	91211193	201812	390	-57200	-54100	THOMAS TRAMMELL UNIFORMS	*	146.92	146.92
12/11/18	91211205	201812	390	-57200	-54100	UNIFORMS	*	146.92	146.92	587.68 026395	
12/18/18	91211217	201812	390	-57200	-54100	UNIFORMS	*	146.92	146.92	345.91	
12/25/18	91211230	201812	390	-57200	-54100	UNIFORMS	*	146.92	146.92	162.37	
1/01/19	00068	1/01/19	9058676	201901	320	-57200	-34100	UNIFIRST CORPORATION DUMPSTER	*	345.91	345.91
1/01/19	9059119	201901	390	-57200	-47900	DUMPSTER	*	162.37	162.37	508.28 026396	
1/02/19	00117	12/18/18	40874201	201812	390	-57200	-46000	WASTE MANAGEMENT SUPPLIES	*	496.15	496.15

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 12/12/2018 - 01/16/2019 *** VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
1/02/19	01397	12/21/18	40874706	201812	390-57200-46000			WESCOTURF INC.	*	75.86	572.01 026397
1/02/19	01397	12/26/18	659465	201812	350-57200-46100			FINANCIAL SERVICES	*	130.00	
1/02/19	01397	12/26/18	659689	201812	350-57200-46100			GOLF CAR PAYMENT	*	164.26	
1/02/19	01441	12/31/18	1004	201812	390-57200-49000			YAMAHA MOTOR FINANCE CORP, USA	*	418.61	294.26 026398
1/02/19	01196	12/17/18	91673192	201812	390-57200-46000			VEHICLE PARTS/ REPAIRS	*	197.69	418.61 026399
1/10/19	00782	1/08/19	97128	201901	340-57200-51100			E-Z-GO A TEXTRON COMPANY	*	25.50	197.69 026400
1/10/19	01413	12/21/18	90682644	201812	300-14200-10000			A LINEN CONNECTION	*	908.95	97.09 026401
1/10/19	00987	1/01/19	22607	201901	320-57200-48000			ACUSHNET COMPANY	*	465.00	2,019.78 026402
1/10/19	00324	12/27/18	10027825	201812	300-14200-10000			BLUEWATER CREATIVE GROUP INC	*	1,838.10	465.00 026403
1/10/19	01132	12/22/18	3682663-	201812	300-13100-10000			BRIDGESTONE GOLF, INC.	*	228.33	1,838.10 026404
1/10/19	01132	12/22/18	3682663-	201812	300-13100-10000			GF ADMIN	*	139.89	
1/10/19	01132	12/22/18	3682663-	201812	300-13100-10000			GF MAINT	*		

VIER --VIERA EAST-- HSMITH

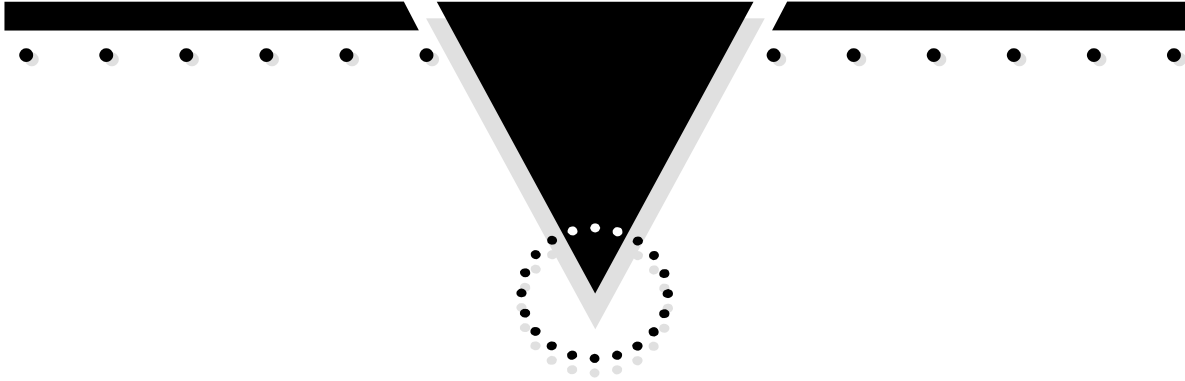
CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
1/10/19	00101	12/26/18	94493572	201812	340	57200	54100		COLONIAL LIFE	*	58.15		719.27 026405
			SUPPLIES										
1/10/19	01417	1/01/19	B2BSI530	201901	320	57200	48000		CUTTER & BUCK INC	*	350.00		58.15 026406
			SOCIAL MEDIA ELITE JANUAR										
1/10/19	00587	12/28/18	563750	201812	390	57200	46100		EZLINKS GOLF LLC	*	931.38		350.00 026407
			OIL AND GAS										
12/28/18		563750	201812	300	13100	10000				*	458.73		
			OIL AND GAS										
12/28/18		563751	201812	390	57200	46100				*	209.84		
			OIL AND GAS										
12/28/18		563751	201812	300	13100	10000				*	103.35		
			OIL AND GAS										
1/10/19	01071	1/01/19	339	201901	310	57200	31700		GLOVER OIL COMPANY INC	*	83.33		1,703.30 026408
			DISSEMINATION SRVCS JAN19										
1/10/19	00159	1/07/19	69464	201901	390	57200	46000		GOVERNMENTAL MANAGEMENT SERVICES	*	109.42		83.33 026409
			GOLF COURSE SUPPLIES										
1/10/19	00015	12/15/18	31705706	201812	390	57200	54400		ISLANDER GOLF SUPPLY, INC.	*	11.15		109.42 026410
			SERVICE CHARGE										
1/10/19	01444	12/28/18	124012	201812	320	57200	48000		JOHNSON CONTROLS SECURITY SOLUTIONS	*	715.00		11.15 026411
			ST JOHN ADVERTISEMENT										
1/10/19	01350	12/31/18	16584750	201801	350	57200	46100		LPI	*	235.79		715.00 026412
			GOLF BALL MACHINE PAYMENT										
1/10/19	01240	12/18/18	11051240	201812	350	57200	51100		MARLIN BUSINESS BANK	*	460.67		235.79 026413
			GOFL PENCILS WITH ERASERS										
			NATIONAL PEN COMPANY										
			NATIONAL PEN COMPANY										

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
1/10/19	00043	1/02/19	14500398	201901	300-14200-10000			PING INC	*	398.48	398.48 026415
1/10/19	01210	12/29/18	80526946	201812	320-57200-51000			PING HAT/HEADWEAR	*	65.42	
								SUPPLIES			
								STAPLES ADVANTAGE			65.42 026416
1/10/19	01366	12/29/18	5834851	201901	390-57200-54600			EQUIPMENT PAYMENT DUE	*	1,065.98	1,065.98 026417

TOTAL FOR BANK B 67,644.41
 TOTAL FOR REGISTER 67,644.41

VIER --VIERA EAST-- HSMITH



**Viera East
Community Development
District**

**Unaudited Financial Reporting
December 31, 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
December 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	\$2,452,858	\$6,495	---	\$599,082	\$3,058,436
Accounts Receivable	---	---	---	(\$200)	(\$200)
Assessment Receivable	---	---	---	---	\$0
Rent Receivable	---	---	---	\$1,359	\$1,359
Due From Golf Course	\$17,864	---	---	---	\$17,864
Due From General Fund	---	---	---	\$1,107	\$1,107
Due From Capital Reserve	---	---	---	\$8,438	\$8,438
Due from Debt Service	\$5,995	---	---	\$22,922	\$28,917
Due from Other	---	---	---	\$2,486	\$2,486
Inventory - Pro Shop	---	---	---	\$92,559	\$92,559
Investments:					
State Board	---	\$261,369	---	---	\$261,369
Benefit Assessment-Series 2012	---	---	---	\$2,569	\$2,569
Reserve - Series 2012	---	---	---	\$280,335	\$280,335
Bond Service 2006	---	---	\$2,338,415	---	\$2,338,415
Bond Service 2012	---	---	---	\$365	\$365
Improvements (Net of Depreciation)	---	---	---	\$1,253,559	\$1,253,559
Prepaid Expenses- Debt	---	---	---	\$0	\$0
Prepaid Expenses- Operations	\$8,860	---	---	\$130,787	\$139,647
Total Assets	\$2,485,576	\$267,865	\$2,338,415	\$2,395,368	\$7,487,224
Liabilities					
Accounts Payable	\$1,760,623	---	---	\$15,048	\$1,775,671
Accrued Expenses	\$13,979	---	---	\$5,003	\$18,982
Deferred Revenue- Season Advance	---	---	---	\$85,981	\$85,981
Deferred Revenue- Special Assessments O&M	---	---	---	\$16,895	\$16,895
Deferred Revenue- Special Assessments Debt	---	---	---	\$336,444	\$336,444
Deposit-Divots Grill	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$5,995	\$17,864	\$23,858
Accrued Interest Payable	---	---	---	\$24,019	\$24,019
Accrued Principal Payable	---	---	---	\$98,750	\$98,750
Golf Cart Lease Payable	---	---	---	---	\$0
Sales Tax Payable	---	---	---	\$14,693	\$14,693
Event Deposits	---	---	---	(\$411)	(\$411)
Due to Golf Course	\$1,107	\$8,438	---	---	\$32,467
Due to Debt Service	---	---	\$22,922	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$4,901	---	---	\$11,701	\$16,602
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	---	---	---	(\$2,076,854)	(\$2,076,854)
Fund Balances					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$8,860	---	---	---	\$8,860
Unassigned	\$520,106	\$259,427	---	---	\$779,533
Restricted for Debt Service	---	---	\$2,309,498	---	\$2,309,498
Total Liabilities, Fund Equity, Other	\$2,485,576	\$267,865	\$2,338,415	\$2,395,368	\$7,487,224

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 12/31/18	Actual 12/31/18	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$693,625	\$693,625	\$0
Golf Course Administrative Services	\$56,280	\$14,070	\$14,070	\$0
Interest Income	\$100	\$8	\$0	(\$8)
Total Revenues	\$864,536	\$707,703	\$707,695	(\$8)

Administrative Expenditures

Supervisors Fees	\$30,195	\$7,549	\$6,998	\$551
Engineering Fees	\$5,000	\$1,250	\$0	\$1,250
Attorney's Fees	\$5,000	\$1,250	\$0	\$1,250
Dissemination	\$1,000	\$250	\$250	\$0
Trustee Fees	\$5,600	\$1,400	\$1,400	(\$0)
Annual Audit	\$6,500	\$1,625	\$1,625	(\$0)
Collection Agent	\$2,500	\$625	\$625	(\$0)
Management Fees	\$100,440	\$25,110	\$25,110	\$0
Postage	\$1,500	\$375	\$266	\$109
Printing & Binding	\$2,500	\$625	\$174	\$451
Insurance- Liability	\$7,293	\$1,823	\$1,570	\$253
Legal Advertising	\$2,500	\$625	\$196	\$429
Other Current Charges	\$1,500	\$375	\$227	\$148
Office Supplies	\$3,000	\$750	\$41	\$709
Dues & Licenses	\$175	\$44	\$44	\$0
Information Technology	\$3,400	\$850	\$850	\$0
Total Administrative	\$178,103	\$44,526	\$39,376	\$5,150

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

	Adopted Budget	Prorated Budget 12/31/18	Actual 12/31/18	Variance
--	-------------------	-----------------------------	--------------------	----------

Operating Expenditures

Salaries	\$136,662	\$34,166	\$35,051	(\$886)
Administrative Fee	\$1,463	\$366	\$384	(\$18)
FICA Expense	\$10,455	\$2,614	\$2,636	(\$22)
Employee Insurance	\$8,893	\$2,223	\$2,180	\$44
Workers Compensation	\$2,679	\$670	\$930	(\$261)
Unemployment	\$853	\$213	\$0	\$213
Other Contractual	\$5,000	\$1,250	\$1,932	(\$682)
Training	\$500	\$125	\$0	\$125
Uniforms	\$500	\$125	\$0	\$125
Total Operating	\$167,005	\$41,751	\$43,113	(\$1,362)

Maintenance Expenditures

Canal Maintenance	\$14,000	\$3,500	\$0	\$3,500
Lake Bank Restoration	\$60,000	\$15,000	\$0	\$15,000
Environmental Services	\$20,000	\$5,000	\$11,646	(\$6,646)
Water Management System	\$99,000	\$24,750	\$22,695	\$2,055
Control Burns	\$15,000	\$3,750	\$0	\$3,750
Contingencies	\$9,000	\$2,250	\$670	\$1,580
Fire Line Maintenance	\$5,000	\$1,250	\$952	\$298
Basin Repair	\$4,000	\$1,000	\$0	\$1,000
Total Maintenance	\$226,000	\$56,500	\$35,962	\$20,538

Viera East

Community Development District

General Fund

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

	Adopted Budget	Prorated Budget 12/31/18	Actual 12/31/18	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$147,875	\$36,969	\$32,859	\$4,110
Administrative Fees	\$3,454	\$864	\$845	\$18
FICA	\$11,312	\$2,828	\$2,373	\$455
Health Insurance	\$30,559	\$7,640	\$7,178	\$461
Workers Compensation	\$2,898	\$725	\$896	(\$172)
Unemployment	\$2,120	\$530	\$62	\$468
Telephone	\$4,500	\$1,125	\$1,081	\$44
Utilities	\$7,700	\$1,925	\$1,158	\$767
Property Appraiser	\$1,990	\$498	\$1,986	(\$1,489)
Insurance	\$1,447	\$362	\$405	(\$43)
Repairs	\$12,000	\$3,000	\$6,626	(\$3,626)
Fuel	\$7,500	\$1,875	\$3,953	(\$2,078)
Park Maintenance	\$3,000	\$750	\$1,135	(\$385)
Sidewalk Maintenance	\$5,000	\$1,250	\$0	\$1,250
Chemicals	\$5,000	\$1,250	\$244	\$1,006
Contingencies	\$5,000	\$1,250	\$5,384	(\$4,134)
Refuse	\$8,000	\$2,000	\$1,680	\$320
Office Supplies	\$750	\$188	\$0	\$188
Uniforms	\$3,000	\$750	\$510	\$240
Fire Alarm System	\$4,000	\$1,000	\$395	\$605
Rain Bird Pump System	\$18,500	\$4,625	\$4,597	\$28
Maintenance Reserve - Transfer Out	\$7,823	\$1,956	\$1,956	(\$0)
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$94,484	(\$94,484)
Total Grounds Maintenance	\$293,428	\$73,357	\$169,808	(\$96,451)
Total Expenditures	\$864,536	\$216,134	\$288,259	(\$72,125)
Excess Revenue/(Expenditures)	\$0		\$419,436	
Beginning Fund Balance	\$0		\$285,530	
Ending Fund Balance	\$0		\$704,965	

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

	Adopted Budget	Prorated Budget 12/31/18	Actual 12/31/18	Variance
<u>Revenues</u>				
Interest Income	\$250	\$63	\$1,379	\$1,317
Reserve Funding - Transfer In (General)	\$7,823	\$1,956	\$1,956	\$0
Reserve Funding - Transfer In (Golf)	\$20,468	\$5,117	\$7,631	\$2,514
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$94,484	\$94,484
Total Revenues	\$28,541	\$7,135	\$105,450	\$98,315
<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)		\$105,450	
Beginning Fund Balance	\$785,491		\$153,977	
Ending Fund Balance	\$714,032		\$259,427	

**Viera East
Community Development District**

Capital Reserve Fund

Capital Outlay Check Register Detail

For Period Ending December 31, 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 December 31, 2018

	Adopted Budget	Prorated Budget 12/31/18	Actual 12/31/18	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,079,758	\$2,079,758	\$0
Interest Income	\$100	\$25	\$313	\$288
Total Revenues	\$2,423,270	\$2,079,783	\$2,080,071	\$288
<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)		\$1,840,440	
Beginning Fund Balance	\$466,966		\$469,058	
Ending Fund Balance	\$454,101		\$2,309,498	

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	3,107	2,861	246	9,686	7,796	1,890
Member Rounds	10,000	645	768	(123)	1,882	2,093	(211)
Comp Rounds	6,000	599	461	138	1,649	1,256	393
Total Memberships	60	13	-	13	25	60	(35)
Revenue per Round							
Paid Rounds	\$35	\$35	\$40	(\$4)	\$33	\$40	(\$7)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,308,290	\$109,258	\$113,167	(\$3,909)	\$317,300	\$310,065	\$7,236
Gift Cards - Sales	\$25,000	\$3,602	\$2,163	\$1,440	\$5,596	\$5,925	(\$329)
Gift Cards - Usage	(\$25,000)	(\$1,780)	(\$2,163)	\$383	(\$3,231)	(\$5,925)	\$2,694
Season Advance/Trail Fees	\$210,000	\$18,164	\$18,165	(\$1)	\$53,159	\$49,770	\$3,389
Associate Memberships	\$42,000	\$2,844	\$3,633	(\$789)	\$9,717	\$9,954	(\$237)
Driving Range	\$80,000	\$5,973	\$6,920	(\$947)	\$16,596	\$18,960	(\$2,364)
Golf Lessons	\$2,100	\$175	\$182	(\$7)	\$525	\$498	\$27
Merchandise Sales	\$115,000	\$12,429	\$9,948	\$2,482	\$31,637	\$27,255	\$4,382
Restaurant	\$20,000	\$5,199	\$1,730	\$3,469	\$9,273	\$4,740	\$4,533
Special Assessments - Operations	\$22,527	\$1,877	\$1,876	\$1	\$5,632	\$5,629	\$3
Miscellaneous Income	\$15,000	\$968	\$1,250	(\$281)	\$3,041	\$3,749	(\$708)
Total Revenues	\$1,814,917	\$158,710	\$156,870	\$1,839	\$449,244	\$430,619	\$18,624
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$764	\$1,250	\$486	\$2,408	\$3,749	\$1,340
Telephone/Internet	\$5,500	\$519	\$458	(\$61)	\$1,222	\$1,374	\$152
Postage	\$450	\$0	\$37	\$37	\$409	\$112	(\$296)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$409	\$250	(\$159)
Utilities	\$5,000	\$281	\$417	\$135	\$1,046	\$1,250	\$203
Repairs & Maintenance	\$7,000	\$0	\$583	\$583	\$748	\$1,749	\$1,001
Advertising	\$45,000	\$4,819	\$3,749	(\$1,070)	\$12,706	\$11,246	\$11,460
Bank Charges	\$30,500	\$2,948	\$2,541	(\$408)	\$7,769	\$7,622	(\$147)
Office Supplies	\$1,500	\$612	\$125	(\$487)	\$2,438	\$375	(\$2,063)
Operating Supplies	\$8,500	\$406	\$708	\$302	\$1,644	\$2,124	\$480
Dues, Licenses & Subscriptions	\$2,500	\$585	\$208	(\$377)	\$1,261	\$625	(\$637)
Drug Testing - All Departments	\$200	\$92	\$17	(\$75)	\$92	\$50	(\$42)
Training, Education & Employee Relations	\$2,500	\$815	\$208	(\$607)	\$1,284	\$625	(\$659)
Contractual Security	\$5,000	\$112	\$417	\$304	\$393	\$1,250	\$856
IT Services	\$3,000	\$0	\$250	\$250	\$340	\$750	\$410
Total Golf Course Expenditures	\$132,650	\$11,954	\$11,050	(\$904)	\$34,170	\$33,149	(\$1,021)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,680	\$645	\$743	\$98	\$2,321	\$2,026	(\$295)
Pest Control	\$1,800	\$0	\$138	\$138	\$0	\$377	\$377
Equipment Lease	\$1,100	\$94	\$84	(\$10)	\$282	\$230	(\$52)
Total Restaurant Expenditures	\$12,580	\$739	\$966	\$227	\$2,604	\$2,633	\$29

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Operation Expenditures</i>							
Salaries	\$233,200	\$18,525	\$19,433	\$907	\$52,198	\$58,298	\$6,100
Administrative Fee	\$16,543	\$1,625	\$1,379	(\$247)	\$4,283	\$4,136	(\$148)
FICA Expense	\$18,280	\$1,918	\$1,523	(\$395)	\$4,494	\$4,570	\$76
Health Insurance	\$506	\$38	\$42	\$4	\$115	\$126	\$11
Workers Compensation	\$4,684	\$696	\$390	(\$306)	\$1,616	\$1,171	(\$445)
Unemployment	\$10,726	\$500	\$894	\$393	\$1,571	\$2,681	\$1,110
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$125	\$125
Utilities	\$20,500	\$1,678	\$1,708	\$30	\$4,920	\$5,125	\$205
Repairs	\$250	\$0	\$21	\$21	\$525	\$63	(\$463)
Pest Control	\$1,800	\$0	\$150	\$150	\$63	\$450	\$387
Supplies	\$3,000	\$1,847	\$250	(\$1,597)	\$4,599	\$750	(\$3,849)
Uniforms	\$1,500	\$58	\$125	\$67	\$231	\$375	\$144
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$0	\$500	\$500
Fuel	\$500	\$0	\$42	\$42	\$0	\$125	\$125
Cart Lease	\$46,500	\$3,920	\$3,875	(\$45)	\$11,671	\$11,625	(\$46)
Cart Maintenance	\$4,000	\$24	\$333	\$309	\$239	\$1,000	\$761
Driving Range	\$10,000	\$0	\$833	\$833	\$0	\$2,500	\$2,500
Total Golf Operation Expenditures	\$374,489	\$30,832	\$31,206	\$375	\$86,525	\$93,619	\$7,095

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$8,942	\$6,417	(\$2,526)	\$22,502	\$19,250	(\$3,252)
Total Merchandise Sales	\$77,000	\$8,942	\$6,417	(\$2,526)	\$22,502	\$19,250	(\$3,252)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$400,000	\$39,979	\$33,333	(\$6,645)	\$108,961	\$100,000	(\$8,961)
Administrative Fees	\$12,000	\$1,037	\$1,000	(\$37)	\$2,763	\$3,000	\$237
FICA Expense	\$30,600	\$2,379	\$2,550	\$171	\$7,425	\$7,650	\$225
Employee Insurance	\$52,157	\$2,219	\$4,346	\$2,127	\$8,017	\$13,039	\$5,022
Workers Compensation	\$7,840	\$901	\$653	(\$247)	\$2,779	\$1,960	(\$819)
Unemployment	\$7,000	\$0	\$583	\$583	\$85	\$1,750	\$1,665
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$105	\$105
Consulting Fees	\$6,000	\$500	\$500	\$0	\$1,500	\$1,500	\$0
Fire Alarm System	\$4,000	\$97	\$333	\$236	\$312	\$1,000	\$688
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$625	\$625
Utilities/Water	\$1,960	\$1,960	\$2,183	\$223	\$5,422	\$6,550	\$1,128
Repairs	\$26,200	\$1,960	\$2,183	\$223	\$12,545	\$10,500	(\$2,045)
Fuel & Oil	\$42,000	\$3,684	\$3,500	(\$184)	\$8,792	\$11,250	\$2,458
Pest Control	\$45,000	\$2,666	\$3,750	\$1,084	\$514	\$375	(\$139)
Irrigation/Drainage	\$1,500	\$0	\$125	\$125	\$4,922	\$8,500	\$3,578
Sand and Topsoil	\$34,000	\$1,773	\$2,833	\$1,061	\$8,562	\$4,375	(\$4,187)
Flower/Mulch	\$17,500	\$934	\$1,458	\$524	\$142	\$1,750	\$1,608
Fertilizer	\$7,000	\$142	\$583	\$441	\$28,454	\$32,500	\$4,046
Seed/Sod	\$130,000	\$7,722	\$10,833	\$3,112	\$4,736	\$3,500	(\$1,236)
Trash Removal	\$14,000	\$1,579	\$1,167	(\$412)	\$301	\$500	\$199
Contingency	\$2,000	\$162	\$167	\$4	\$2,362	\$1,500	(\$862)
First Aid	\$6,000	\$562	\$500	(\$62)	\$169	\$150	(\$19)
Office Supplies	\$600	\$0	\$50	\$50	\$807	\$125	(\$682)
Operating Supplies	\$500	\$0	\$42	\$42	\$2,470	\$4,500	\$2,030
Training	\$18,000	\$676	\$1,500	\$824	\$523	\$125	(\$698)
Janitorial Supplies	\$500	\$523	\$42	(\$481)	\$0	\$375	\$375
Soil & Water Testing	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Uniforms	\$1,000	\$0	\$83	\$83	\$1,910	\$2,625	\$715
Equipment Rental	\$10,500	\$588	\$875	\$287	\$0	\$625	\$625
Equipment Lease	\$2,500	\$0	\$208	\$208	\$40,408	\$40,000	(\$408)
Small Tools	\$160,000	\$13,469	\$13,333	(\$136)	\$0	\$125	(\$125)
	\$500	\$0	\$42	\$42			
Total Golf Course Maintenance	\$1,043,317	\$83,550	\$86,943	\$3,393	\$254,882	\$260,829	\$5,948

Viera East
Community Development District
 Golf Course/Recreation Fund – Operations
 Statement of Revenues & Expenditures
 For Period Ending December 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	\$375	\$375
Arbitrage	\$600	\$50	\$50	\$0	\$150	\$150	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$250	\$250	\$0
Trustee Fees	\$3,750	\$313	\$313	\$0	\$938	\$938	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$375	\$375	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$14,070	\$14,070	\$0
Insurance	\$75,000	\$5,390	\$6,250	\$860	\$16,169	\$18,750	\$2,581
Property Taxes	\$7,500	\$6,804	\$625	(\$6,179)	\$8,007	\$1,875	(\$6,132)
Total Administrative Expenditures	\$147,130	\$17,454	\$12,261	(\$5,194)	\$39,958	\$36,783	(\$3,176)
Renewal & Replacement Operating Reserves	\$20,468	\$3,124	\$1,706	(\$1,418)	\$7,631	\$5,117	(\$2,514)
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$20,468	\$3,124	\$1,706	(\$1,418)	\$7,631	\$5,117	(\$2,514)
Total Revenues	\$1,814,917	\$158,710	\$156,870	\$1,839	\$449,244	\$430,619	\$18,624
Total Expenditures	\$1,807,635	\$156,596	\$150,549	(\$6,047)	\$448,271	\$451,381	\$3,109
Operating Income (Loss)	\$7,283	\$2,114	\$6,322	(\$4,208)	\$972	(\$20,761)	\$21,733
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$139,589	\$139,589	\$0
Interest Income	\$1,000	\$70	\$83	(\$14)	\$255	\$250	\$5
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$171,638)	(\$14,303)	(\$14,303)	(\$0)	(\$42,909)	(\$42,909)	(\$0)
Principal Expense	(\$395,000)	(\$32,917)	(\$32,917)	(\$0)	(\$98,750)	(\$98,750)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$7,283)	(\$620)	(\$607)	(\$14)	(\$1,816)	(\$1,821)	\$5
Change in Net Assets	\$0	\$1,494	\$5,715	(\$4,221)	(\$843)	(\$22,582)	\$21,738
Beginning Net Assets	\$0	----	-----	-----	-----	(\$2,076,011)	-----
Ending Net Assets	\$0	----	-----	-----	-----	(\$2,076,854)	-----

Viera East General Fund
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$0	\$234,901	\$458,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$693,625
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,070
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,690	\$239,591	\$463,414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$707,695

Administrative Expenditures

Supervisors's Fees	\$2,297	\$2,635	\$2,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,998
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	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Trustee Fees	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400
Annual Audit	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,625
Collection Agent	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Management Fees	\$8,370	\$8,370	\$8,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,110
Postage	\$104	\$119	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$266
Printing & Binding	\$65	\$36	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Insurance- Liability	\$523	\$523	\$523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,570
Legal Advertising	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196
Other Current Charges	\$82	\$56	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$227
Office Supplies	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41
Dues & Licenses	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
Information Technology	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$850
Total Administrative	\$13,061	\$13,553	\$12,762	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,376

Operating Expenditures

Salaries	\$11,601	\$10,600	\$12,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,051
Administration Fee	\$125	\$117	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$384
FICA Expense	\$870	\$803	\$963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,636
Health Insurance	\$701	\$886	\$592	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,180
Workers Compensation	\$289	\$290	\$351	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$930
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$577	\$1,094	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,932
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	\$15,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,113

Viera East General Fund
Month to Month

Maintenance Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
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	\$6,686	\$3,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,646
Water Management System	\$7,565	\$7,565	\$7,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,695
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$223	\$223	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$670
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	\$14,474	\$11,628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,962

Grounds Maintenance Expenditures

Salaries	\$10,763	\$9,993	\$12,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,859
Administrative Fees	\$271	\$259	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$845
PICA	\$772	\$738	\$862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,373
Health Insurance	\$2,426	\$2,238	\$2,515	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,178
Workers Compensation	\$293	\$273	\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$896
Unemployment	\$20	\$19	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62
Telephone	\$425	\$656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,081
Utilities	\$406	\$379	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,158
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance- Property	\$135	\$135	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$405
Repairs	\$3,185	\$2,510	\$932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,626
Fuel	\$1,347	\$918	\$1,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,953
Park Maintenance	\$142	\$693	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,135
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	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,384
Refuse	\$720	\$0	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,680
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$250	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$510
Fire Alarm System	\$129	\$129	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$395
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	\$652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,956
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	\$27,976	\$22,869	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$169,808

Total Expenditures	\$156,048	\$69,792	\$62,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288,259
Excess Revenue/(Expenditures)	(\$151,350)	\$169,799	\$400,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$419,436

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	3,107	0	0	0	0	0	0	0	0	0	9,686
Member Rounds	597	640	645	0	0	0	0	0	0	0	0	0	1,882
Comp Rounds	484	566	599	0	0	0	0	0	0	0	0	0	1,649
<i>Revenue per Round</i>													
Paid Rounds	\$30	\$33	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98

Revenues:

Greens Fees	\$96,077	\$111,965	\$109,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317,300
Gift Cards - Sales	\$743	\$1,251	\$3,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,596
Season Advance - Usage	(\$963)	(\$489)	(\$1,780)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,231)
Associate Memberships	\$15,428	\$19,567	\$18,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,159
Driving Range	\$3,476	\$3,397	\$2,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,717
Golf Lessons	\$5,109	\$5,514	\$5,973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,596
Merchandise Sales	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525
Restaurant	\$9,560	\$9,648	\$12,429	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,637
Special Assessments - Operations	\$1,889	\$2,185	\$5,199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,273
Miscellaneous Income	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,632
	\$969	\$1,103	\$968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,041
Total Revenues	\$134,341	\$156,193	\$158,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$449,244

Golf Course Expenditures:

Other Contractual Services	\$513	\$1,132	\$764	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,408
Telephone/Internet	\$403	\$300	\$519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,222
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	\$281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,046
Repairs & Maintenance	\$373	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$748
Advertising	\$4,843	\$3,044	\$4,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,706
Bank Charges	\$2,073	\$2,748	\$2,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,769
Office Supplies	\$1,074	\$752	\$612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,438
Operating Supplies	\$427	\$811	\$406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,644
Dues, Licenses & Subscriptions	\$663	\$13	\$585	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,261
Drug Testing - All Departments	\$0	\$0	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92
Training, Education & Employee Relations	\$0	\$468	\$815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,284
Contractual Security	\$169	\$112	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$393
IT Services	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$340
Total Golf Course Expenditures	\$11,399	\$10,818	\$11,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,170

Restaurant Expenditures:

Utilities	\$863	\$814	\$645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,321
Pest Control	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94
Equipment Lease	\$94	\$94	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$282
Total Restaurant Expenditures	\$957	\$908	\$739	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,604

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trustee Fees	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Audit	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	\$5,390	\$5,390	\$5,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Taxes	\$601	\$601	\$6,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrative Expenditures	\$11,252	\$11,252	\$17,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,958
<i>Reserves:</i>													
Renewal & Replacement	\$1,820	\$2,687	\$3,124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,820	\$2,687	\$3,124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,631
Total Revenues	\$134,341	\$156,193	\$158,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$449,244
Total Expenditures	\$151,262	\$140,413	\$156,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$448,271
Operating Income (Loss)	(\$16,921)	\$15,780	\$2,114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$972
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$91	\$94	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139,589
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$255
Interest Expense	(\$14,303)	(\$14,303)	(\$14,303)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Expense	(\$32,917)	(\$32,917)	(\$32,917)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$42,909)
Total Non Operating Revenues/(Expenditures)	(\$599)	(\$596)	(\$620)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,816)
Net Non Operating Income / (Loss)	(\$17,521)	\$15,184	\$1,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$843)

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	\$12,429	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,637
Total Revenues	\$9,560	\$9,648	\$12,429	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,637
<i>Expenditures</i>													
Cost of Goods Sold	\$7,860	\$5,700	\$12,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,360
Total Expenditures	\$7,860	\$5,700	\$12,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,360
Operating Income (Loss)	\$1,700	\$3,948	(\$371)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,278

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

	Actuals 12/31/17	Actuals 12/31/18	Variance	Year to Date 12/31/17	Year to Date 12/31/18	Variance
<i>Revenues:</i>						
Greens Fees	\$109,381	\$ 109,258	\$ (123)	\$298,640	\$ 317,300	\$ 18,660
Gift Cards - Sales	\$3,373	\$ 3,602	\$ 230	\$4,579	\$ 5,596	\$ 1,016
Gift Cards - Usage	(\$2,683)	\$ (1,780)	\$ 903	(\$5,120)	\$ (3,231)	\$ 1,888
Season Advance/Trail Fees	\$17,058	\$ 18,164	\$ 1,106	\$51,831	\$ 53,159	\$ 1,327
Associate Memberships	\$3,239	\$ 2,844	\$ (395)	\$9,954	\$ 9,717	\$ (237)
Driving Range	\$6,875	\$ 5,973	\$ (902)	\$17,512	\$ 16,596	\$ (916)
Golf Lessons	\$175	\$ 175	\$ -	\$525	\$ 525	\$ -
Merchandise Sales	\$12,754	\$ 12,429	\$ (324)	\$28,804	\$ 31,637	\$ 2,833
Restaurant	\$3,695	\$ 5,199	\$ 1,504	\$6,230	\$ 9,273	\$ 3,043
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$5,632	\$ 5,632	\$ -
Miscellaneous Income	\$699	\$ 968	\$ 270	\$3,350	\$ 3,041	\$ (310)
Total Revenues	\$ 156,441	\$ 158,710	\$ 2,269	\$ 421,938	\$ 449,244	\$ 27,305

	\$	\$	\$	\$	\$	\$
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 17,031	\$ 11,954	\$ 5,078	\$ 32,885	\$ 34,170	\$ (1,285)
Restaurant	\$ 780	\$ 739	\$ 40	\$ 2,537	\$ 2,604	\$ (67)
Golf Operations	\$ 26,206	\$ 30,832	\$ (4,626)	\$ 78,278	\$ 86,525	\$ (8,247)
Merchandise Sales	\$ 10,120	\$ 8,942	\$ 1,177	\$ 22,249	\$ 22,502	\$ (253)
Golf Course Maintenance	\$ 72,285	\$ 83,550	\$ (11,266)	\$ 225,018	\$ 254,882	\$ (29,864)
Administrative	\$ 12,064	\$ 17,454	\$ (5,390)	\$ 34,127	\$ 39,958	\$ (5,831)
Reserves	\$ 3,001	\$ 3,124	\$ (123)	\$ 6,800	\$ 7,631	\$ (831)
Total Expenditures	\$ 141,486	\$ 156,596	\$ (15,110)	\$ 401,894	\$ 448,271	\$ (46,377)
Operating Income/(Loss)	\$ 14,955	\$ 2,114	\$ (12,841)	\$ 20,044	\$ 972	\$ (19,072)

Viera East Cash Flow Analysis FY 2019

I. Cash Flows:

	Actuals			Projections											
	October	November	December	January	February	March	April	May	June	July	August	September	Totals		
Starting Funds															
Carry Forward	\$ 85,290	\$ 68,368	\$ 84,148	\$ 86,262	\$ 109,630	\$ 163,628	\$ 247,175	\$ 282,813	\$ 285,763	\$ 277,095	\$ 243,566	\$ 222,163			
Revenues															
Golf Course	\$ 134,341	\$ 156,193	\$ 158,710	\$ 173,917	\$ 204,790	\$ 234,556	\$ 186,856	\$ 153,702	\$ 141,991	\$ 117,049	\$ 128,999	\$ 92,804	\$ 1,883,908		
Course Operations	\$ 132,452	\$ 154,009	\$ 153,510	\$ 172,381	\$ 202,866	\$ 232,288	\$ 184,256	\$ 151,644	\$ 140,301	\$ 115,487	\$ 127,717	\$ 91,384	\$ 1,858,295		
Restaurant	\$ 1,889	\$ 2,185	\$ 5,199	\$ 1,536	\$ 1,924	\$ 2,268	\$ 2,600	\$ 2,058	\$ 1,690	\$ 1,562	\$ 1,282	\$ 1,420	\$ 25,613		
Total All Cash	\$ 219,530	\$ 224,567	\$ 242,858	\$ 280,179	\$ 314,421	\$ 398,184	\$ 434,031	\$ 436,515	\$ 427,754	\$ 394,145	\$ 372,565	\$ 314,967	\$ 1,883,908		
Expenses															
Golf Course	\$ 151,262	\$ 140,413	\$ 156,596	\$ 150,549	\$ 150,793	\$ 151,009	\$ 151,218	\$ 150,752	\$ 150,659	\$ 150,578	\$ 150,402	\$ 150,500	\$ 1,804,731		
Course Operations	\$ 150,306	\$ 139,505	\$ 155,856	\$ 149,582	\$ 149,582	\$ 149,582	\$ 149,582	\$ 149,457	\$ 149,596	\$ 149,596	\$ 149,596	\$ 149,607	\$ 1,791,849		
Restaurant	\$ 957	\$ 908	\$ 739	\$ 966	\$ 1,210	\$ 1,427	\$ 1,635	\$ 1,294	\$ 1,063	\$ 982	\$ 806	\$ 893	\$ 12,882		
Cash Less Expenses	\$ 68,368	\$ 84,148	\$ 86,262	\$ 109,630	\$ 163,628	\$ 247,175	\$ 282,813	\$ 285,763	\$ 277,095	\$ 243,566	\$ 222,163	\$ 164,467			

Projected Revenues FY 2019 \$ 1,883,908
 Projected Expenses FY 2019 \$ 1,804,731
 Projected Surplus/(Deficit) FY \$ 79,177

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

PY - PREVIOUS YEAR

<u>Rounds of Golf</u>	Monthly		Year to Date	
Paid Rounds				
Rounds of Golf- Associate Member	577	13%	1,712	13%
Rounds of Golf- CDD Resident	725	17%	2,298	17%
Rounds of Golf - Public	1,391	32%	4,588	35%
Rounds of Golf - Golf Now / EZ Links	357	8%	895	7%
Rounds of Golf- Tournaments	70	2%	323	2%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	-45	-1%	-172	-1%
Total Paid Rounds	3,075		9,644	
Member Rounds				
Rounds of Golf - Members	615	14%	1,853	14%
Total Member Rounds	615		1,853	
Comp Rounds				
Rounds of Golf- Staff/Comp	140	3%	390	3%
Rounds of Golf- GolfNow EZ Links - Trade	266	6%	786	6%
Rounds of Golf- Other Comp	194	5%	484	4%
Total Comp Rounds	600		1,660	
TOTAL ROUNDS OF GOLF	4,290	100%	13,157	100%

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
353	1,081	224	631
743	2,345	-18	-47
1,525	4,281	-134	307
477	1,255	-120	-360
147	395	-77	-72
0	0	0	0
-14	-179	-31	7
3,231	9,178	-156	466
635	1,748	-20	105
635	1,748	-20	105
115	392	25	-2
309	770	-43	16
127	305	67	179
551	1,467	49	193
4,417	12,393	-127	764

<u>Revenues</u>	Monthly		Year to Date	
Greens Fee Revenue				
Rounds of Golf- Associate Member	\$20,896	19%	\$59,607	19%
Rounds of Golf- CDD Resident	\$21,358	20%	\$65,100	21%
Rounds of Golf - Public	\$50,668	47%	\$149,499	47%
Rounds of Golf - Golf Now / EZ Links	\$14,327	13%	\$34,560	11%
Rounds of Golf- Tournaments	\$1,274	1%	\$10,087	3%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,282)	-1%	(\$3,862)	-1%
TOTAL GREENS FEE REVENUE	\$107,241	100%	\$314,991	100%

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$12,290	\$37,661	\$8,606	\$21,946
\$22,145	\$67,669	(\$787)	(\$2,569)
\$48,455	\$137,899	\$2,213	\$11,600
\$18,144	\$45,209	(\$3,817)	(\$10,649)
\$8,577	\$13,969	(\$7,303)	(\$3,882)
\$0	\$0	\$0	\$0
(\$408)	(\$4,364)	(\$874)	\$502
\$109,203	\$298,043	(\$1,962)	\$16,948

<u>Average \$ per Round of Golf</u>	Monthly	Year to Date
Average \$ per round of Golf		
Rounds of Golf- Associate Member	\$36.21	\$34.82
Rounds of Golf- CDD Resident	\$29.46	\$28.33
Rounds of Golf - Public	\$36.43	\$32.58
Rounds of Golf - Golf Now / EZ Links	\$40.13	\$38.61
Rounds of Golf- Tournaments	\$18.20	\$31.23
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$28.49	\$22.45
TOTAL - Average \$ per round of Golf	\$34.88	\$32.66

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$34.82	\$34.84	\$1.40	(\$0.02)
\$29.80	\$28.86	(\$0.35)	(\$0.53)
\$31.77	\$32.21	\$4.65	\$0.37
\$38.04	\$36.02	\$2.09	\$2.59
\$58.35	\$35.36	(\$40.15)	(\$4.14)
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$29.14	\$24.38	(\$0.65)	(\$1.93)
\$33.80	\$32.47	\$1.08	\$0.19

	Monthly	Year to Date
Membership Revenue	\$18,163	\$53,157
Average \$ per round of Golf	\$29.53	\$28.69

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$17,057	\$51,830	\$1,106	\$1,327
\$26.86	\$29.65	\$2.67	(\$0.96)