

Unaudited Financial Reporting

June 30, 2019



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Viera East

Community Development District Combined Balance Sheet

June 30, 2019

<u>Governmental Fund Types</u>

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>_Golf_</u> Course/Recreation_	Totals (memorandum only)
Assets					
Operating Account	\$593,884	\$6,717		\$316,897	\$917,499
Accounts Receivable				(\$272)	(\$272)
Rent Receivable				\$1,112	\$1,112
Due From Golf Course	\$44,546				\$44,546
Due From General Fund			\$102,389	\$51,360	\$153,749
Due From Capital Reserve				\$13,439	\$13,439
Due from Debt Service	\$6,134			\$22,922	\$29,056
Due from Other				\$2,858	\$2,858
Inventory - Pro Shop				\$104,855	\$104,855
Investments:					
State Board		\$251,671			\$251,671
Benefit Assessment- Series 2012				\$3,467	\$3,467
Reserve - Series 2012				\$280,337	\$280,337
Bond Service 2006			\$413,603		\$413,603
Bond Service 2012				\$0	\$0
Improvements (Net of Depreciation)				\$1,253,559	\$1,253,559
Prepaid Expenses- Debt				\$98,750	\$98,750
Prepaid Expenses- Operations	\$5,015			\$68,174	\$73,189
Total Assets	\$649,580	\$258,389	\$515,993	\$2,217,458	\$3,641,419
Liabilities					
Accounts Payable	\$9,313			\$13,131	\$22,444
Accrued Expenses	\$4,891			\$1,292	\$6,182
Deferred Revenue- Season Advance				\$71,834	\$71,834
Deferred Revenue- Special Assessments O&M				\$5,632	\$5,632
Deferred Revenue- Special Assessments Debt				\$154,958	\$154,958
Deposit-Divots Grill				\$2,000	\$2,000
Due to General Fund			\$6,134	\$44,546	\$2,000
Accrued Interest Payable			\$0,134 	\$24,020	\$24,020
				-	
Accrued Principal Payable					\$0
Sales Tax Payable				\$9,430	\$9,430
Event Deposits		 ¢10,400	 ¢22.022	(\$10,821)	(\$10,821)
Due to Golf Course	\$51,360	\$13,439	\$22,922		\$87,721
Due to Debt Service	\$102,389				\$102,389
Accrued Payroll Payable	\$4,727			\$11,563	\$16,290
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				(\$1,954,363)	(\$1,954,363)
Fund Balances					
Assigned - First Quarter	\$176,000				\$176,000
Nonspendable - Prepaid Expense	\$5,015				\$5,015
Unassigned	\$295,885				\$295,885
Assigned- Capital Reserve Fund		\$244,950	 ¢106 026		\$244,950 \$486.026
Restricted for Debt Service			\$486,936		\$486,936
Total Liabilities, Fund Equity, Other	\$649,580	\$258,389	\$515,993	\$2,217,458	\$3,641,419

General Fund Statement of Revenues & Expenditures For Period Ending June 30, 2019

	Adopted Budget	Prorated Budget 6/30/19	Actual 6/30/19	Variance
<u>Revenues</u>		, ,	, ,	
Maintenance Assessments	\$808,157	\$808,157	\$801,845	(\$6,312)
Golf Course Administrative Services	\$56,280	\$42,210	\$42,210	\$0
Interest Income	\$100	\$75	\$10	(\$65)
Total Revenues	\$864,536	\$850,441	\$844,064	(\$6,377)
Administrative Expenditures				
Supervisors Fees	\$30,195	\$22,646	\$21,392	\$1,254
Engineering Fees	\$5,000	\$3,750	\$11,435	(\$7,685)
Attorney's Fees	\$5,000	\$3,750	\$650	\$3,100
Dissemination	\$1,000	\$750	\$750	\$0
Trustee Fees	\$5,600	\$4,200	\$4,505	(\$305)
Annual Audit	\$6,500	\$4,875	\$4,875	(\$0)
Collection Agent	\$2,500	\$1,875	\$1,875	(\$0)
Management Fees	\$100,440	\$75,330	\$75,330	\$0
Postage	\$1,500	\$1,125	\$519	\$606
Printing & Binding	\$2,500	\$1,875	\$611	\$1,264
Insurance- Liability	\$7,293	\$5,470	\$4,710	\$760
Legal Advertising	\$2,500	\$1,875	\$196	\$1,679
Other Current Charges	\$1,500	\$1,125	\$805	\$320
Office Supplies	\$3,000	\$2,250	\$172	\$2,078
Dues & Licenses	\$175	\$131	\$131	\$1
Information Technology	\$3,400	\$2,550	\$2,550	\$0
Total Administrative	\$178,103	\$133,578	\$130,505	\$3,072

General Fund Statement of Revenues & Expenditures For Period Ending June 30, 2019

	Adopted	Prorated Budget	Actual	
	Budget	6/30/19	6/30/19	Variance
Operating Expenditures				
Salaries	\$136,662	\$102,497	\$103,732	(\$1,235)
Administrative Fee	\$1,463	\$1,097	\$1,152	(\$55)
FICA Expense	\$10,455	\$7,841	\$7,815	\$26
Employee Insurance	\$8,893	\$6,670	\$6,192	\$478
Workers Compensation	\$2,679	\$2,009	\$3,443	(\$1,433)
Unemployment	\$853	\$640	\$954	(\$314)
Other Contractual	\$5,000	\$3,750	\$5,513	(\$1,763)
Training	\$500	\$375	\$0	\$375
Uniforms	\$500	\$375	\$0	\$375
Total Operating	\$167,005	\$125,254	\$128,799	(\$3,546)
Maintenance Expenditures				
Canal Maintenance	\$14,000	\$10,500	\$2,936	\$7,564
Lake Bank Restoration	\$60,000	\$45,000	\$0	\$45,000
Environmental Services	\$20,000	\$15,000	\$11,990	\$3,010
Water Management System	\$99,000	\$74,250	\$71,550	\$2,700
Control Burns	\$15,000	\$11,250	\$0	\$11,250
Contingencies	\$9,000	\$6,750	\$894	\$5,856
Fire Line Maintenance	\$5,000	\$3,750	\$1,502	\$2,248
Basin Repair	\$4,000	\$3,000	\$455	\$2,545
Total Maintenance	\$226,000	\$169,500	\$89,326	\$80,174

General Fund Statement of Revenues & Expenditures For Period Ending June 30, 2019

	Adopted Budget	Prorated Budget 6/30/19	Actual 6/30/19	Variance
L	Duuget	0/30/17	0/30/19	Variance
Grounds Maintenance Expenditures				
Salaries	\$147,875	\$110,906	\$98,684	\$12,223
Administrative Fees	\$3,454	\$2,591	\$2,550	\$40
FICA	\$11,312	\$8,484	\$6,617	\$1,867
Health Insurance	\$30,559	\$22,919	\$9,337	\$13,583
Workers Compensation	\$2,898	\$2,174	\$2,498	(\$325)
Unemployment	\$2,120	\$1,590	\$1,813	(\$223)
Telephone	\$4,500	\$3,375	\$3,645	(\$270)
Utilities	\$7,700	\$5,775	\$3,682	\$2,094
Property Appraiser	\$1,990	\$1,493	\$1,986	(\$494)
Insurance	\$1,447	\$1,085	\$1,214	(\$128)
Repairs	\$12,000	\$9,000	\$20,297	(\$11,297)
Fuel	\$7,500	\$5,625	\$11,505	(\$5,880)
Park Maintenance	\$3,000	\$2,250	\$1,971	\$279
Sidewalk Maintenance	\$5,000	\$3,750	\$0	\$3,750
Chemicals	\$5,000	\$3,750	\$1,020	\$2,730
Contingencies	\$5,000	\$3,750	\$5,471	(\$1,721)
Refuse	\$8,000	\$6,000	\$4,560	\$1,440
Office Supplies	\$750	\$563	\$881	(\$318)
Uniforms	\$3,000	\$2,250	\$1,962	\$288
Fire Alarm System	\$4,000	\$3,000	\$2,875	\$125
Rain Bird Pump System	\$18,500	\$13,875	\$21,145	(\$7,270)
Maintenance Reserve - Transfer Out	\$7,823	\$5,867	\$5,867	\$0
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$94,484	(\$94,484)
Total Grounds Maintenance	\$293,428	\$220,071	\$304,063	(\$83,993)
Total Expenditures	\$864,536	\$648,402	\$652,694	(\$4,292)
Excess Revenue/(Expenditures)	\$0		\$191,370	
Beginning Fund Balance	\$0		\$285,530	
Ending Fund Balance	\$0		\$476,900	

Capital Reserve Fund Statement of Revenues & Expenditures For Period Ending June 30, 2019

Γ	Adopted Budget	Prorated Budget 6/30/19	Actual 6/30/19	Variance
Revenues	Duuget	0/30/17	0/30/17	Variance
Interest Income	\$250	\$188	\$4,818	\$4,631
Reserve Funding - Transfer In (General)	\$7,823	\$5,867	\$5,867	\$0
Reserve Funding - Transfer In (Golf)	\$20,468	\$15,351	\$29,658	\$14,307
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$94,484	\$94,484
Total Revenues	\$28,541	\$21,406	\$134,827	\$113,421
Expenditures				
Capital Outlay	\$100,000	\$43,854	\$43,854	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$43,854	\$43,854	\$0
Excess Revenues/(Expenditures)	(\$96,459)		\$90,973	
Beginning Fund Balance	\$283,792		\$153,977	
Ending Fund Balance	\$187,332		\$244,950	

Capital Reserve Fund Capital Outlay Check Register Detail For Period Ending June 30, 2019

Check Date	Vendor	Detail	 Amount
<u>Capital Outlay</u>			
FY2019			
2/12/19	Barnett Fronczak Barlow	Initial Architect Payment	\$ 1,000.00
3/7/19	Gray's Ornamentals Inc	Landscaping	\$ 1,460.00
4/11/19	Landscape Depot of Brevard Inc	Landscaping	\$ 3,949.75
4/18/19	Aqua Turf International	Irrigation GC & Entry	\$ 5,000.00
4/30/19	Golf Specialties, INC	Golf Supplies	\$ 2,222.88
5/2/19	Regions	Wire Fee	\$ 36.00
5/8/19	St. Johns Turf Care	Turf brush with controller	\$ 5,549.99
5/16/19	Golf Specialties, INC	Golf Supplies	\$ 2,853.39
5/30/19	Regions	Wire Fee	\$ 45.00
6/7/19	Regions	Wire Fee	\$ 15.00
6/7/19	BArnett Fronczak Barlow	Architect Services	\$ 20,670.82
7/8/19	Pike Creek Turf Inc	Landscaping #18	\$ 1,050.84

Total

\$ 43,853.67

Debt Service Fund Statement of Revenues & Expenditures For Period Ending June 30, 2019

	Adopted Budget	Prorated Budget 6/30/19	Actual 6/30/19	Variance
Revenues				
Special Assessments	\$2,423,170	\$2,423,170	\$2,404,237	(\$18,933)
Interest Income	\$100	\$67	\$2,904	\$2,837
Total Revenues	\$2,423,270	\$2,423,237	\$2,407,141	(\$16,096)
Expenditures				
Series 2006				
Interest-11/1	\$239,631	\$239,631	\$239,631	\$0
Interest-5/1	\$239,631	\$239,631	\$239,631	(\$0)
Principal-5/1	\$1,910,000	\$1,910,000	\$1,910,000	\$0
Other Debt Service Costs	\$46,873	\$0	\$0	\$0
Total Expenditures	\$2,436,135	\$2,389,262	\$2,389,263	(\$0)
Excess Revenues/(Expenditures)	(\$12,865)		\$17,878	
Beginning Fund Balance	\$466,966		\$469,058	
Ending Fund Balance	\$454,101		\$486,936	

Viera Last Community Development District Golf Course/Recreation Fund - Operations Statement of Revenues & Expenditures For Period Ending June 30, 2019	
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(110,21¢)	399,401	\$112,072	(۵۵∠,۵¢	\$11,003	\$14,319	\$132,030	i otal Goll Course Experiatures
	000				222		
(\$1,258)	\$2,249	\$3,507	(\$35)	\$250	\$285	\$3,000	IT Services
\$2,720	\$3,749	\$1,029	\$305	\$417	\$112	\$5,000	Contractual Security
(\$1,210)	\$1,875	\$3,084	(\$510)	\$209	\$719	\$2,500	Training, Education & Employee Relations
(\$178)	\$150	\$328	\$17	\$17	\$0	\$200	Drug Testing - All Departments
(\$5,285)	\$1,875	\$7,160	(\$328)	\$209	\$536	\$2,500	Dues, Licenses & Subscriptions
\$2,359	\$6,373	\$4,015	\$117	\$709	\$592	\$8,500	Operating Supplies
(\$3,232)	\$1,125	\$4,356	\$125	\$125	\$0	\$1,500	Office Supplies
(\$7,870)	\$22,869	\$30,739	(\$1,659)	\$2,544	\$4,203	\$30,500	Bank Charges
\$2,934	\$33,741	\$30,807	\$1,289	\$3,753	\$2,464	\$45,000	Advertising
(\$3,008)	\$5,249	\$8,256	(\$2,854)	\$584	\$3,437	\$7,000	Repairs & Maintenance
(\$266)	\$3,749	\$4,015	\$271	\$417	\$146	\$5,000	Utilities
\$59	\$750	\$691	\$83	\$83	\$0	\$1,000	Printing & Binding
(\$1,120)	\$337	\$1,457	\$38	\$38	\$0	\$450	Postage
\$36	\$4,124	\$4,088	(\$52)	\$459	\$511	\$5,500	Telephone/Internet
\$2,708	\$11,247	\$8,539	(\$62)	\$1,251	\$1,313	\$15,000	Other Contractual Services
							Golf Course Expenditures
\$15,040	\$1,502,483	\$1,517,523	\$765	\$124,881	\$125,646	\$1,814,917	Total Revenues
\$10,586	\$11,247	\$21,833	(\$181)	\$1,251	\$1,070	\$15,000	Miscellaneous Income
\$5	\$16,891	\$16,895	(\$2)	\$1,879	\$1,877	\$22,527	Special Assessments - Operations
\$3,400	\$16,590	\$19,990	\$86	\$1,370	\$1,456	\$20,000	Restaurant
\$8,808	\$95,393	\$104,201	(\$364)	\$7,878	\$7,513	\$115,000	Merchandise Sales
(\$167)	\$1,742	\$1,575	\$31	\$144	\$175	\$2,100	Golf Lessons
(\$11,009)	\$66,360	\$55,351	(\$854)	\$5,480	\$4,626	\$80,000	Driving Range
(\$3,397)	\$34,839	\$31,442	(\$1,218)	\$2,877	\$1,659	\$42,000	Associate Memberships
(\$9,497)	\$174,195	\$164,698	\$3,472	\$14,385	\$17,857	\$210,000	Season Advance/Trail Fees
\$7,476	(\$20,738)	(\$13,262)	\$496	(\$1,713)	(\$1,217)	(\$25,000)	Gift Cards - Usage
(\$10,416)	\$20,738	\$10,321	(\$953)	\$1,713	\$760	\$25,000	Gift Cards - Sales
\$19,252	\$1,085,227	\$1,104,479	\$252	\$89,618	698,68\$	\$1,308,290	Greens Fees/Cart Fees
							Revenues
(\$3)	\$36	\$33	(\$3)	\$31	\$28	\$35	Paid Rounds
							Revenue per Round
6	60	66			0	60	Total Memberships
(104)	4,886	4,782	(101)	469	368	6,000	Comp Rounds
(2,195)	8,144	5,949	(283)	781	498	10,000	Member Rounds
3,184	30,336	33,520	336	2,909	3,245	37,250	Paid Rounds
							Number of Rounds
Vallance	บนนระเ	กานสาว		าาสาทย	Actuals	Dunger	
Vanianoa	Year-to-Date	مامديم	Varianca	Current Month	_	Adopted	

	Adopted		Month			Vann-ta-Data	
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
Restaurant Expenditures							
Utilities	\$9,680	\$940	\$756	(\$184)	\$7,799	\$7,883	\$84
rest control Equipment Lease	\$1,800 \$1,100	\$94 \$94	\$141 \$86	\$42 (\$8)	\$845 \$750	\$1,400 \$896	\$021 \$146
Total Restaurant Expenditures	\$12,580	\$1,133	\$982	(\$150)	\$9,394	\$10,245	\$851
Golf Operation Expenditures							
Salaries	\$233,200	\$16,997	\$19,433	\$2,435	\$159,557	\$174,893	\$15,336
Administrative Fee	\$16,543	\$1,650	\$1,379	(\$272)	\$13,304	\$12,407	(\$897)
FICA Expense	\$18,280	\$1,318	\$1,523	\$206	\$12,717	\$13,709	\$992
Health Insurance	\$506	\$15	\$42	\$27	\$499	\$379	(\$120)
Workers Compensation	\$4,684	\$465	\$390	(\$74)	\$4,338	\$3,513	(\$825)
Unemployment	\$10,726	\$783	\$894	\$110	\$6,970	\$8,044	\$1,074
Golf Printing	\$20 T 00	\$2	\$42	\$42	\$1 C 1 C	\$375	\$375
Renairs	\$2.50	050'T¢ 050'T¢	\$2,7 00 \$2,1	\$21	\$525	د / درد ±¢ \$188	ردم4'ت¢) (\$338)
Pest Control	\$1,800	\$95	\$150	\$55	806\$	\$1,350	\$442
Supplies	\$3,000	\$702	\$250	(\$452)	\$11,357	\$2,250	(\$9,107)
Uniforms	\$1,500	\$0	\$125	\$125	\$481	\$1,125	\$644
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$26	\$1,500	\$1,474
Fuel	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Cart Lease	\$46,500	\$3,846	\$3,875	\$29	\$34,452	\$34,875	\$423
Cart Maintenance	\$4,000	\$871	\$333	(\$537)	\$2,874	\$3,000	\$126
Driving Range	\$10,000	\$880	\$833	(\$46)	\$897	\$7,500	\$6,603
Total Golf Operation Expenditures	\$374,489	\$29,280	\$31,206	\$1,927	\$265,744	\$280,858	\$15,114
Merchandise Sales							
Cost of Goods Sold	\$77,000	\$967	\$6,417	\$5,450	\$65,950	\$57,750	(\$8,200)
Total Merchandise Sales	\$77,000	\$967	\$6,417	\$5,450	\$65,950	\$57,750	(\$8,200)

Statement of Revenues & Expenditures For Period Ending June 30, 2019	Golf Course/Recreation Fund - Operations	Community Development District	Viera East
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Adopted Budget

Actuals

Current Month Budget

Variance

Actuals

Year-to-Date Budget

Variance

Total Golf Course Maintenance	Small Tools	Equipment Lease	Equinment Rental	Juli & Water Tesung	Januorial Supplies	Training	Operating Supplies	Office Supplies	First Aid	Contingency	Trash Removal	Seed/Sod	Fertilizer	Flower/Mulch	Sand and Topsoil	Irrigation/Drainage	Pest Control	Fuel & Oil	Repairs	Utilities/Water	Telephone/Internet	Fire Alarm System	Consulting Fees	Drug Testing	Unemployment	Workers Compensation	Employee Insurance	FICA Expense	Administrative Fees	Salaries	Golf Course Maintenance
\$1,043,317	\$500	\$160,000	\$2.500	\$10500	\$1,000	\$500	\$18,000	\$500	\$600	\$6,000	\$2,000	\$14,000	\$130,000	\$7,000	\$17,500	\$34,000	\$1,500	\$45,000	\$42,000	\$26,200	\$2,500	\$4,000	\$6,000	\$420	\$7,000	\$7,840	\$52,157	\$30,600	\$12,000	\$400,000	
\$80,647	\$0	\$13,225	0\$0	тс У\$	¢0 \$0	\$236	\$376	\$0	\$110	\$0	\$138	\$471	\$12,521	\$0	\$857	\$2,396	\$77	\$1,347	\$1,629	\$3,309	\$0	\$72	\$500	\$0	\$216	\$956	\$2,819	\$2,788	\$877	\$35,101	
\$86,943	\$42	\$13,333	\$2.08	4875	\$02 \$71\$	\$42	\$1,500	\$42	\$50	\$500	\$167	\$1,167	\$10,833	\$583	\$1,458	\$2,833	\$125	\$3,750	\$3,500	\$2,183	\$208	\$333	\$500	\$35	\$583	\$653	\$4,346	\$2,550	\$1,000	\$33,333	
\$6,296	\$42	\$108	\$2.08	Ф Ф С С Ф С	\$03 \$772	(\$194)	\$1,124	\$42	(\$60)	\$500	\$28	\$696	(\$1,688)	\$583	\$601	\$438	\$48	\$2,403	\$1,871	(\$1,125)	\$208	\$261	\$0	\$35	\$367	(\$302)	\$1,528	(\$238)	\$123	(\$1,768)	
\$782,037	\$0	\$121,921	\$414	0¢	\$84 \$0	\$1,486	\$4,912	\$854	\$569	\$4,522	\$1,155	\$11,521	\$91,778	\$4,374	\$18,300	\$23,024	\$673	\$25,480	\$34,449	\$20,715	\$0	\$814	\$4,500	\$0	\$6,262	\$8,546	\$37,970	\$22,956	\$8,113	\$320,610	
\$782,488	\$375	\$120,000	\$1.875	47875 00/#	\$1,125 \$750	\$375	\$13,500	\$375	\$450	\$4,500	\$1,500	\$10,500	\$97,500	\$5,250	\$13,125	\$25,500	\$1,125	\$33,750	\$31,500	\$19,650	\$1,875	\$3,000	\$4,500	\$315	\$5,250	\$5,880	\$39,118	\$22,950	\$9,000	\$300,000	
\$451	\$375	\$1,921)	\$1,461	\$1 841	\$1,041 \$750	(\$1,111)	\$8,588	(\$479)	(\$119)	(\$22)	\$345	(\$1,021)	\$5,722	\$876	(\$5,175)	\$2,476	\$452	\$8,270	(\$2,949)	(\$1,065)	\$1,875	\$2,186	\$0	\$315	(\$1,012)	(\$2,666)	\$1,148	(\$6)	\$887	(\$20,610)	

Golf Course/Recreation Fund - Operations Statement of Revenues & Expenditures For Period Ending June 30, 2019	Viera East Community Development District
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(\$19,868)	(\$5,462)	(\$25,330)	(\$6,711)	(\$607)	(\$7,318)	(\$7,283)	Total Non Operating Revenues/(Expenditures)
(\$0)	(\$296,250)	(\$296,250)	(\$0)	(\$32,917)	(\$32,917)	(\$395,000)	Principal Expense
(\$0)	(\$128,728)	(\$128,728)	(\$0)	(\$14,303)	(\$14,303)	(\$171,638)	Interest Expense
\$0	\$0	\$0	\$0	\$0	\$0	\$0	Transfer In
\$40	\$750	\$790	(\$75)	\$83	8\$	\$1,000	Interest Income
(\$19,908)	\$418,766	\$398,858	(\$6,636)	\$46,530	\$39,894	\$558,355	Special Assessments
							Non Operating Revenues/(Expenditures)
\$997	\$145,982	\$146,978	\$10,245	(\$25,697)	(\$15,452)	\$7,283	Operating Income (Loss)
-\$14,043	\$1,356,501	\$1,370,544	\$9,480	\$150,578	\$141,098	\$1,807,635	Total Expenditures
\$15,040	\$1,502,483	\$1,517,523	\$765	\$124,881	\$125,646	\$1,814,917	Total Revenues
(\$14,307)	\$15,351	\$29,658	(\$1,091)	\$1,706	\$2,797	\$20,468	Total Reserves
(\$14,307) \$0	\$15,351 \$0	\$29,658 \$0	(\$1,091) \$0	\$1,706 \$0	\$2,797 \$0	\$20,468 \$0	Renewal & Replacement Operating Reserves
\$4,658	\$110,348	\$105,689	\$305	\$12,261	\$11,956	\$147,130	Total Administrative Expenditures
(\$3,873)	\$5,625	\$9,498	(\$560)	\$625	\$1,185	\$7,500	Property Taxes
\$7,600	\$56,250	\$48,650	\$788	\$6,250	\$5,462	\$75,000	Insurance
\$0	\$42,210	\$42,210	\$0	\$4,690	\$4,690	\$56,280	Golf Course Administrative Services
\$0	\$1,125	\$1,125	\$0	\$125	\$125	\$1,500	Annual Audit
(\$194)	\$2,813	\$3,006	(\$48)	\$313	\$361	\$3,750	Trustee Fees
\$0	\$750	\$750	\$0	\$83	\$83	\$1,000	Dissemination
\$0	\$450	\$450	\$0	\$50	\$50	\$600	Arbitrage
\$1,125	\$1,125	\$0	\$125	\$125	\$0	\$1,500	Legal Fees
							Administrative Expenditures
Variance	Budget	Actuals	Variance	Budget	Actuals	Budget	
	Vent-to-Date			urrent Month		Adopted	

Ending Net Assets

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\$1,954,363

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\$22,770

\$26,304)

\$3,534 ł

\$121,648

\$140,520

Beginning Net Assets

Change in Net Assets

<i>Revenues</i> Maintenance Assessments Golf Course Administrative Services Interest Income	October \$0 \$4,690 \$0	November \$234,901 \$4,690 \$0	December \$458,724 \$4,690 \$0	January \$24,824 \$4,690 \$10	Viera M February \$14,266 \$14,266 \$4,690 \$0	Viera East General Fund Month to Month rrv March 66 \$5,344 90 \$4,690 \$0 \$0	April 30,006 \$4,690 \$0	Mav \$27,063 \$4,690 \$0	lune \$6,716 \$4,690 \$0	ulv \$0 \$0 \$0	August \$0 \$0 \$0	September St	er \$0 \$0
Total Revenues	\$4,690	\$239,591	\$463,414	\$29,523	\$18,956	\$10,034	\$34,696	\$31,753	\$11,406	\$0	\$0		\$0
Administrative Expenditures													
Supervisors Fees	\$2,297	\$2,635	\$2,066	\$1,372	\$2,534	\$2,534	\$1,837	\$3,801	\$2,315	\$0	\$0		\$0
Engineering Fees	\$0	\$0	\$0	\$588	\$0	\$0	\$0	\$0	\$10,848	\$0	\$0		\$0
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$650	\$0	\$0		\$0
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0		\$0
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$543	\$543	\$543	\$543	\$0	\$0		\$0
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$0	\$0		\$0
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0		\$0
Man agement Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$0		\$0
Postage	\$104	\$119	\$43	\$24	\$34	\$43	\$31	\$78	\$42	\$0	\$0		\$0
Printing & Binding	\$65	\$36	\$73	\$54	\$94	\$41	\$47	\$48	\$153	\$0	\$0		\$0
In surance-Liability	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$0	\$0		\$0
Legal Advertising	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Other Current Charges	\$82	\$56	68\$	\$22	\$30	\$46	\$40	\$402	\$38	\$0	\$0		\$0
Office Supplies	\$20	\$20	\$0	\$46	\$20	\$0	\$20	\$25	\$20	\$0	\$0		\$0
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0		\$0
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0		\$0
Total Administrative	\$13,061	\$13,553	\$12,762	\$12,597	\$13,204	\$13,232	\$12,543	\$14,921	\$24,632	\$0	\$0		\$0
Operating Expenditures													
Salaries	\$11,601	\$10,600	\$12,851	\$11,720	\$10,603	\$11,730	\$11,348	\$11,610	\$11,669	\$0	\$0		\$0
Administration Fee	\$125	\$117	\$142	\$129	\$117	\$129	\$125	\$129	\$137	\$0	\$0		\$0
FICA Expense	\$870	\$803	\$963	\$876	\$793	\$877	\$1,225	\$492	\$916	\$0	\$0		\$0
Health Insurance	\$701	\$886	\$592	\$624	\$796	\$648	\$648	\$648	\$648	\$0	\$0		\$0
Workers Compensation	\$289	\$290	\$351	\$320	\$290	\$321	\$449	\$563	\$570	\$0	\$0		\$0
Unemployment	\$0	0\$	\$0	\$69\$	\$26	\$141	(\$54)	\$142	\$0	\$0	\$0		\$0
Other Contractual	\$577	\$941	\$262	\$631	\$606	\$596	\$924	\$471	\$507	\$0	\$0		\$0
Training	\$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

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Total Operating

\$14,164

\$13,636

\$15,161

\$15,000

\$13,231

\$14,442

\$14,665

\$14,054

\$14,447

\$0

\$0

\$0

\$128,799

5 S418 S0 S0 S0 S0 S3,682 0 \$598 \$0 <t< th=""><th>\$1304 \$204 \$204 \$204 \$205 \$21,207 \$21,207 \$21,207 \$21,207 \$1,207 \$21,207 \$21,207 \$22,208 \$22,208 \$22,208 \$22,208 \$22,208 \$22,208</th><th>\$116 \$14 \$415 \$383 \$135 \$2,245 \$2,245 \$2,245 \$2,245 \$2,245 \$163 \$2,265 \$2,293 \$2,293 \$2,293 \$652 \$0 \$2,2143</th><th>\$305 \$339 \$349 \$383 \$135 \$135 \$135 \$135 \$135 \$135 \$135 \$13</th><th>\$277 \$494 \$352 \$135 \$1,08\$\$1,08\$\$1,0</th><th>\$1,328 \$754 \$754 \$326 \$1,335 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,235 \$1,235 \$2,545 \$2,545 \$2,5455 \$2,5455 \$2,54555 \$2,54555 \$2,545555 \$2,5455555 \$2,5455555555555555555555555555555555555</th><th>\$915 \$233 \$331 \$333 \$1,986 \$135 \$135 \$300 \$135 \$300 \$135 \$300 \$135 \$300 \$316 \$30 \$300 \$316 \$300 \$316 \$300 \$317 \$480 \$315 \$300 \$315 \$300 \$315 \$300 \$300 \$315 \$300 \$300 \$300 \$300 \$300 \$300 \$300 \$30</th><th>\$273 \$19 \$377 \$379 \$2510 \$135 \$2,510 \$2,510 \$2,510 \$2,538 \$0 \$5,346 \$480 \$2,288 \$129 \$2,288 \$2,288 \$2,288 \$2,288 \$2,288 \$2,288 \$2,297 \$2,298</th><th>\$117.363 \$117.363</th><th>Unemployment Telephone Utilites Property Appraiser Insurance-Property Repairs Fuel Park Maintenance Sidewalk Repair Chemicals Contingencies Refuse Office Supplies Uniforms Fire Alarm System Rain Bird Pump System Maintenance Reserve-Transfer Out Maintenance Reserve-Transfer Out Maintenance Reserve-Transfer Out</th></t<>	\$1304 \$204 \$204 \$204 \$205 \$21,207 \$21,207 \$21,207 \$21,207 \$1,207 \$21,207 \$21,207 \$22,208 \$22,208 \$22,208 \$22,208 \$22,208 \$22,208	\$116 \$14 \$415 \$383 \$135 \$2,245 \$2,245 \$2,245 \$2,245 \$2,245 \$163 \$2,265 \$2,293 \$2,293 \$2,293 \$652 \$0 \$2,2143	\$305 \$339 \$349 \$383 \$135 \$135 \$135 \$135 \$135 \$135 \$135 \$13	\$277 \$494 \$352 \$135 \$1,08\$\$1,08\$\$1,0	\$1,328 \$754 \$754 \$326 \$1,335 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,235 \$1,235 \$2,545 \$2,545 \$2,5455 \$2,5455 \$2,54555 \$2,54555 \$2,545555 \$2,5455555 \$2,5455555555555555555555555555555555555	\$915 \$233 \$331 \$333 \$1,986 \$135 \$135 \$300 \$135 \$300 \$135 \$300 \$135 \$300 \$316 \$30 \$300 \$316 \$300 \$316 \$300 \$317 \$480 \$315 \$300 \$315 \$300 \$315 \$300 \$300 \$315 \$300 \$300 \$300 \$300 \$300 \$300 \$300 \$30	\$273 \$19 \$377 \$379 \$2510 \$135 \$2,510 \$2,510 \$2,510 \$2,538 \$0 \$5,346 \$480 \$2,288 \$129 \$2,288 \$2,288 \$2,288 \$2,288 \$2,288 \$2,288 \$2,297 \$2,298	\$117.363 \$117.363	Unemployment Telephone Utilites Property Appraiser Insurance-Property Repairs Fuel Park Maintenance Sidewalk Repair Chemicals Contingencies Refuse Office Supplies Uniforms Fire Alarm System Rain Bird Pump System Maintenance Reserve-Transfer Out Maintenance Reserve-Transfer Out Maintenance Reserve-Transfer Out
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	\$92 \$94 \$415 \$480 \$135 \$1,307 \$2,101 \$163 \$2,201 \$240 \$223 \$240 \$2255 \$2240 \$2255 \$2240 \$2255 \$2240 \$2255 \$2240 \$2255 \$2240 \$2255 \$2240 \$2255 \$2240 \$2255 \$2240 \$2255 \$2240 \$2255 \$2555 \$2555 \$2555 \$2555 \$2555 \$2555 \$2555 \$2555 \$2555 \$2555 \$2555 \$2555 \$2555 \$25555 \$255555555		\$305 \$449 \$383 \$135 \$135 \$135 \$135 \$135 \$135 \$135 \$13	\$1,486 \$494 \$494 \$352 \$1,038 \$1,039\$1,039\$1,	\$1,328 \$724 \$724 \$326 \$326 \$1,935\$} \$1,935 \$1,935\$} \$1,935\$} \$1,935\$} \$1,935\$} \$1,935\$} \$1,935\$} \$1,935\$} \$1,935\$} \$1,935\$} \$1,955\$} \$1,955\$} \$1,955\$} \$1,955\$} \$1,955\$} \$1,955\$} \$1,955\$} \$1,955\$} \$1,955\$} \$1,955\$} \$1,955\$} \$1,955\$}	\$915 \$233 \$233 \$233 \$233 \$233 \$233 \$233 \$23	\$273 \$377 \$377 \$377 \$379 \$135 \$2,510 \$2,510 \$2,510 \$2,513 \$693 \$2,534 \$0 \$5,346 \$480 \$5,346 \$129 \$129 \$2,298 \$2,298 \$2,298 \$2,298	\$20 \$425 \$425 \$135 \$1,347 \$1,42 \$1,347 \$142 \$142 \$142 \$2,244 \$2,24 \$2,24 \$2,29 \$2,298 \$2,298 \$2,298 \$2,298 \$2,298	Unemployment Telephone Utilites Property Appraiser Insurance-Property Repairs Fuel Park Maintenance Sidewalk Repair Chemicals Contingencies Refuse Office Supplies Uniforms Fire Alarm System Rain Bird Pump System Rain Bird Pump System Maintenance Reserve-Transfer Out Maintenance Reserve-Transfer Out
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	\$92 \$415 \$480 \$1,307 \$2,101 \$163 \$2,201 \$163 \$22,201 \$22,200 \$22,200 \$22,200 \$22,200 \$2,200\$2,200 \$2		\$305 \$449 \$383 \$135 \$135 \$135 \$135 \$135 \$135 \$135 \$13	$\begin{array}{c} & s.277\\ & s.494\\ & s.414\\ & s.452\\ & s.135\\ & s.135\\ & s.135\\ & s.138\\ & s.1$	\$1,328 \$754 \$414 \$326 \$1,315 \$1,116 \$31 \$1,116 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$31	\$915 \$233 \$331 \$328 \$328 \$328 \$328 \$3300 \$3300 \$3300 \$3300 \$3300 \$3300 \$3000 \$3000 \$3000 \$3000 \$3000	\$273 \$277 \$377 \$377 \$379 \$2510 \$135 \$2510 \$135 \$2510 \$2538 \$693 \$2538 \$693 \$5346 \$480 \$5346 \$480 \$2208 \$2228 \$2228	\$20 \$20 \$425 \$425 \$425 \$425 \$425 \$135 \$132 \$132 \$132 \$132 \$132 \$132 \$132 \$132	Unemployment Telephone Utilities Property Appraiser Insurance-Property Repairs Fuel Park Maintenance Sidewalk Repair Chemicals Contingencies Refuse Office Supplies Uniforms Fire Alarm System Rain Bird Pung System Rain Bird Pung System
\$418 \$0 \$	\$92 \$415 \$480 \$135 \$1,307 \$2,101 \$163 \$253 \$253 \$253 \$253 \$253 \$240 \$240 \$240 \$240 \$240 \$240 \$240 \$240		\$305 \$449 \$383 \$1315 \$135 \$13	\$277 \$494 \$414 \$352 \$1,038\$\$1,038\$\$1,	\$1,328 \$724 \$724 \$326 \$326 \$1,116 \$1,116 \$3,1 \$1,116 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$32 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35 \$35	\$915 \$231 \$232 \$373 \$1986 \$1,688 \$300 \$1,688 \$300 \$1,688 \$300 \$1,688 \$300 \$1,688 \$300 \$1,688 \$300 \$1,688 \$300 \$312 \$300 \$312 \$300 \$312 \$300 \$315 \$315 \$315 \$315 \$315 \$317 \$317 \$317 \$317 \$317 \$317 \$317 \$317	\$273 \$277 \$377 \$377 \$379 \$135 \$2,510\$\$2,510\$	\$25 \$425 \$425 \$1,35 \$1,347 \$1,42 \$1,42 \$1,42 \$1,42 \$2,29 \$2,298	Unemployment Telephone Utilities Property Appraiser Insurance- Property Repairs Fuel Park Maintenance Sidewalk Repair Chemicals Contingendes Refuse Office Supplies Uniforms Fire Alarm System Rain Bird Punp System
S418 S0 S	\$92 \$415 \$480 \$135 \$1,307 \$2,101 \$163 \$163 \$253 \$2253 \$2253 \$2260 \$2200 \$171		\$3305 \$2305 \$2439 \$1355 \$1,312 \$2306 \$223 \$223 \$480 \$129 \$223 \$129 \$129 \$129 \$129 \$129 \$129 \$129 \$129	\$1,486 \$494 \$494 \$352 \$6,286 \$1,038 \$18 \$1038 \$18 \$300 \$300 \$300 \$480 \$300 \$300 \$3139	\$1,328 \$724 \$724 \$326 \$326 \$326 \$1,116 \$1,116 \$1,116 \$1,116 \$3,1931 \$1,116 \$3,1931 \$1,116 \$3,1931 \$3,1932 \$3,1931 \$3,1932\$\$3,1932\$\$\$3,1932\$\$3,1932\$\$3,1932\$\$\$3,1932\$\$\$3,1932\$\$\$3,1932\$\$\$3,1932\$\$\$3,1932\$\$\$3,1932\$\$\$3,1932\$\$\$3,1932\$\$\$3,1932\$\$\$3,1932\$\$\$3,1932\$\$\$\$3,1932\$\$\$\$3,1932\$\$\$\$3,1932\$\$\$\$\$3,1932\$\$\$\$\$3,1932\$	\$915 \$23 \$318 \$373 \$1,688 \$373 \$1,688 \$300 \$135 \$135 \$136 \$300 \$300 \$300 \$300 \$300 \$300 \$300 \$3	\$273 \$19 \$377 \$377 \$379 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,73 \$2,73 \$2,73 \$2,73 \$2,73 \$2,75 \$2,510\$\$2,510\$\$\$2,510\$\$\$\$2,510\$\$\$\$2,510\$\$\$\$2,510\$\$\$\$2,510\$\$\$\$2,510\$\$\$\$2,510\$\$\$\$\$2,510\$\$\$\$\$\$2,510\$	\$20 \$20 \$406 \$3,185 \$1,347 \$1,347 \$1,347 \$1,347 \$1,347 \$1,25 \$2,44 \$1,247 \$1,257\$1,257\$1,257\$1,257\$1,257\$1,257\$1,257\$1,257\$1,257\$1,257\$	Unemployment Telephone Utilities Property Appraiser Insurance-Property Repairs Fuel Park Maintenance Sidewalk Repair Chemicals Contingendes Refuse Office Supplies Uniforms Fire Alarm System
S418 S0 S	\$92 \$415 \$480 \$135 \$1307 \$2,101 \$1,307 \$2,2101 \$1,307 \$2,2101 \$1,307 \$2,2101 \$1,307 \$2,2101 \$1,307 \$2,2101 \$2,210 \$2,210 \$2,210 \$2,210 \$2,210 \$2,210 \$2,210 \$2,210 \$2,210 \$1,210 \$2,210 \$1,210 \$2,210 \$1,210 \$1,210 \$2,210 \$1,210 \$1,210 \$2,210 \$1,210 \$1,210 \$2,210 \$1,210 \$2,210 \$1,210 \$2,210 \$1,210 \$2,220 \$2,220\$\$2,220\$		\$305 \$449 \$383 \$135 \$135 \$135 \$306 \$306 \$223 \$223 \$158 \$158	\$1,486 \$2,286 \$494 \$494 \$352 \$6,286 \$1,038 \$185 \$1,038 \$185 \$185 \$185 \$185 \$185 \$185 \$185 \$18	\$1,328 \$754 \$326 \$326 \$326 \$326 \$1,931 \$1,931 \$1,931 \$1,931 \$1,931 \$1,931 \$1,931 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$	\$915 \$331 \$23 \$318 \$318 \$318 \$318 \$135 \$135 \$135 \$135 \$135 \$302 \$1,688 \$302 \$302 \$302 \$302 \$303 \$303 \$303 \$303	\$2.73 \$277 \$377 \$377 \$377 \$377 \$377 \$377 \$3	\$20 \$20 \$425 \$425 \$3,185 \$1,347 \$1,347 \$1,347 \$1,347 \$1,347 \$1,347 \$1,25 \$2,244 \$7,20 \$7,20 \$2,50	Unemployment Telephone Utilities Property Appraiser Insurance-Property Repairs Fuel Park Main tenance Sidewalk Repair Chemicals Contingendes Refuse Office Supplies Uniforms
S418 S0 S	\$104 \$92 \$415 \$1307 \$1,307 \$2,101 \$163 \$163 \$253 \$253 \$253 \$253 \$253 \$253 \$253 \$25		\$305 \$449 \$383 \$135 \$135 \$135 \$135 \$135 \$236 \$223 \$206 \$223 \$223 \$2480 \$158	\$277 \$494 \$352 \$135 \$135 \$1,286 \$1,08 \$1,08 \$1,08 \$1,08 \$1,08 \$1,08 \$1,08 \$1,08 \$1,08 \$1,08 \$1,08 \$1,08 \$1,08 \$1,08 \$1,000\$ \$1,000\$ \$1,00	\$1,328 \$754 \$414 \$326 \$1,931 \$1,116 \$1,116 \$31 \$1,116 \$31 \$0 \$960 \$0	\$915 \$331 \$318 \$318 \$318 \$313 \$135 \$300 \$300 \$300 \$300 \$300 \$300 \$300 \$3	\$273 \$277 \$377 \$379 \$135 \$2,510 \$918 \$693 \$693 \$693 \$5,346 \$480 \$5,346 \$480 \$5,346	\$20 \$20 \$425 \$425 \$425 \$426 \$425 \$425 \$135 \$135 \$132 \$132 \$132 \$132 \$132 \$132 \$132 \$132	Unemployment Telephone Utilities Property Appraiser Insurance-Property Repairs Fuel Park Maintenance Sidewalk Repair Chemicals Contingencies Refuse Office Supplies
S418 S0 S	\$304 \$92 \$415 \$1,307 \$1,307 \$2,101 \$163 \$163 \$253 \$253 \$253 \$240		\$305 \$449 \$383 \$1315 \$1315 \$530 \$233 \$223 \$480	\$1,486 \$277 \$494 \$352 \$135 \$1,038\$\$1,038\$\$1,	\$1,328 \$754 \$414 \$326 \$1,935 \$1,116 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$31	\$915 \$231 \$232 \$318 \$373 \$1,986 \$312 \$1,688 \$300 \$300 \$300 \$300 \$300 \$300 \$300 \$3	\$273 \$377 \$377 \$379 \$379 \$135 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$32,510 \$32,510 \$32,510 \$32,510 \$32,510 \$32,510 \$32,710 \$32,510\$}	\$25 \$425 \$425 \$135 \$1,347 \$1,42 \$142 \$142 \$142 \$142 \$244 \$720	Unemployment Telephone Utilities Property Appraiser Insurance- Property Repairs Fuel Park Maintenance Sidewalk Repair Chemicals Contingendes Refuse
\$418 \$0 \$	\$304 \$92 \$415 \$480 \$1307 \$2,101 \$2,101 \$163 \$163 \$253 \$0 \$253 \$0		\$305 \$343 \$383 \$135 \$135 \$306 \$306 \$306 \$223 \$223 \$0	\$1,785 \$277 \$494 \$352 \$135 \$6,286 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,036\$\$1,036\$\$1,	\$1,328 \$724 \$724 \$326 \$326 \$326 \$135 \$1,116 \$1,116 \$31 \$1,931 \$31 \$31 \$31 \$31 \$31 \$31 \$31 \$32 \$31 \$32 \$31 \$32 \$32 \$32 \$32 \$32 \$32 \$32 \$32 \$32 \$32	\$915 \$23 \$318 \$318 \$373 \$1,986 \$135 \$135 \$135 \$135 \$135 \$135 \$135 \$135	\$273 \$19 \$377 \$377 \$375 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,510 \$2,513\$\$2,513\$\$\$2,513\$\$\$\$2,513\$\$\$\$2,513\$\$\$\$2,513\$\$\$\$2,513\$\$\$\$2,513\$\$\$\$\$2,513\$\$\$\$\$2,513\$	\$20 \$20 \$425 \$425 \$135 \$1,85 \$1,185 \$1,47 \$142 \$2,48 \$0 \$2,48 \$0 \$2,48 \$0 \$2,48 \$0 \$2,48 \$0 \$2,48 \$0 \$2,48 \$2,58 \$2,59 \$	Unemployment Telephone Utilities Property Appraiser Insurance - Property Repairs Fuel Park Maintenance Sidewalk Repair Chemicals Contingencies
\$418 \$0 \$	\$304 \$92 \$485 \$135 \$1,307 \$2,101 \$1,307 \$2,101 \$1,307 \$2,53		\$305 \$333 \$449 \$135 \$1312 \$630 \$2306 \$2306 \$223	\$1,486 \$277 \$494 \$352 \$135 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,046\$\$1,046\$\$1,	\$1,328 \$226 \$754 \$414 \$326 \$135 \$1,931 \$1,116 \$1,116 \$1,116 \$1,126 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,1328 \$1,1328 \$1,335 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$1,135 \$2,148 \$1,135 \$2,148 \$1,135 \$2,148 \$1,135 \$2,148 \$1,135 \$2,148 \$1,135 \$2,148 \$1,135 \$2,148 \$1,135 \$2,148 \$1,135 \$2,148 \$1,135 \$2,148 \$1,148 \$1,235 \$2,148 \$1,145 \$2,148 \$1,145 \$2,148 \$1,145 \$2,148 \$1,145 \$2,148 \$1,145 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148 \$2,148\$\$2,	\$915 \$331 \$23 \$318 \$318 \$318 \$1,986 \$135 \$1,986 \$135 \$1,688 \$300 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$00 \$0	\$273 \$377 \$377 \$379 \$379 \$379 \$379 \$379 \$3	\$20 \$20 \$425 \$135 \$1,347 \$1,347 \$1,347 \$1,42 \$2,44	Unemployment Telephone Utilities Property Appraiser Insurance-Property Repairs Fuel Park Maintenance Sidewalk Repair Chemicals
\$418 \$0 \$	\$304 \$92 \$415 \$480 \$135 \$1,307 \$2,101 \$163 \$0		\$305 \$333 \$3449 \$383 \$135 \$1,312 \$1,312 \$306 \$306 \$306	\$1,486 \$277 \$494 \$352 \$12 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,038 \$1,000\$ \$1,000\$ \$	\$1,328 \$226 \$754 \$326 \$326 \$326 \$326 \$14 \$135 \$1,931 \$1,931 \$1,116 \$31	\$915 \$231 \$23 \$318 \$373 \$1,986 \$1,986 \$135 \$932 \$1,688 \$302 \$302 \$302 \$1,688 \$325	\$273 \$377 \$377 \$135 \$135 \$135 \$135 \$135 \$135 \$135 \$135	\$20 \$20 \$425 \$406 \$135 \$1385 \$1347 \$147 \$142 \$142 \$142	Unemployment Telephone Utilities Property Appraiser Insurance-Property Repairs Fuel Park Maintenance Sidewalk Repair
\$418 \$0 \$	\$304 \$92 \$415 \$480 \$135 \$1,307 \$2,101 \$163		\$305 \$333 \$449 \$1,312 \$630 \$306	\$1,486 \$277 \$494 \$352 \$1,038 \$1,038	\$1,328 \$226 \$754 \$414 \$326 \$326 \$326 \$1,33 \$1,931 \$1,116 \$31	\$915 \$331 \$23 \$318 \$318 \$373 \$1,986 \$1,986 \$135 \$1,688 \$300	\$273 \$377 \$377 \$379 \$135 \$135 \$2,510 \$918 \$918	\$125 \$425 \$406 \$135 \$1,347 \$1,42	Unemployment Telephone Utilities Property Appraiser Insurance- Property Repairs Fuel Park Maintenance
\$418 \$0 \$	\$304 \$92 \$415 \$480 \$135 \$135 \$1,307 \$2,101		\$305 \$333 \$449 \$383 \$1,312 \$630	\$1,486 \$497 \$494 \$352 \$352 \$0 \$1,35 \$1,038	\$1,328 \$226 \$414 \$326 \$326 \$1,35 \$1,931 \$1,116	\$915 \$331 \$23 \$318 \$318 \$373 \$1,986 \$1,986 \$135 \$1,688	\$273 \$19 \$377 \$0 \$2,510 \$918	\$200 \$425 \$406 \$135 \$135 \$135 \$135 \$1347	Unemployment Telephone Utilities Property Appraiser Insurance- Property Repairs Fuel
8418 80 8	\$304 \$92 \$415 \$480 \$135 \$1,307		\$305 \$333 \$449 \$383 \$1,312 \$1,312	\$1,486 \$277 \$494 \$352 \$352 \$0 \$135 \$6,286	\$1,328 \$226 \$414 \$326 \$326 \$135 \$135	\$915 \$331 \$23 \$318 \$373 \$1,986 \$1,986 \$135 \$932	\$273 \$19 \$377 \$379 \$135 \$2,510	\$20 \$425 \$406 \$135 \$3,185	Unemployment Telephone Utilities Property Appraiser Insurance-Property Repairs
8418 80 8	\$304 \$92 \$415 \$480 \$135		\$305 \$333 \$449 \$383 \$135	\$1,486 \$277 \$494 \$352 \$352 \$135	\$1,328 \$226 \$754 \$414 \$326 \$326 \$135	\$915 \$331 \$23 \$318 \$373 \$1,986 \$135	\$273 \$19 \$379 \$135 \$135	\$425 \$425 \$406 \$135	Unemployment Telephone Utilities Property Appraiser Insurance- Property
\$418 \$0 \$0 \$0 \$598 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$304 \$92 \$415 \$480 \$0	\$12 \$186 \$14 \$415 \$383 \$0	\$305 \$333 \$383 \$383 \$383	\$1,486 \$277 \$494 \$352 \$0	\$1,328 \$226 \$754 \$414 \$326 \$326	\$915 \$331 \$23 \$318 \$373 \$373	\$273 \$19 \$377 \$379	\$425 \$406 \$0	Unemployment Telephone Utilities Property Appraiser
\$418 \$0 \$0 \$0 \$598 \$0 \$0 \$0	\$304 \$92 \$415 \$480	\$186 \$14 \$415 \$383	\$305 \$333 \$449 \$383	\$1,486 \$277 \$494 \$414 \$352	\$1,328 \$226 \$754 \$414 \$326	\$915 \$331 \$23 \$318 \$373	\$273 \$19 \$377 \$379	\$20 \$425 \$406	Unemployment Telephone Utilities
\$418 \$0 \$0 \$0 \$0	\$304 \$92 \$415	\$186 \$14 \$415	\$305 \$333 \$449	\$1,486 \$277 \$494 \$414	\$1,328 \$226 \$754 \$414	\$915 \$331 \$23 \$318	\$273 \$19 \$377	\$20 \$425	Unemployment Telephone
	\$304 \$92	\$186 \$14	\$305 \$333	\$1,486 \$277 \$494	\$1,328 \$226 \$754	\$915 \$331 \$23	\$273 \$19	\$20	Unemployment
\$64 \$0 \$0 \$0	\$304	\$186	\$305	\$1,486 \$277	\$1,328 \$226	\$915 \$331	\$273	4 B V C	
\$303 \$0 \$0 \$0	+00.	41,100		\$1,480	\$1,328	\$915	510	\$293	Workers Compensation
\$1,264 \$0 \$0 \$0	\$1,223	\$1 230	\$426	÷1 100			\$638	\$827	Health Insurance
\$527 \$0 \$0 \$0	\$834	\$451	\$829	\$754	\$850	\$862	\$738	\$772	FICA
\$305 \$0 \$0 \$0	\$287	\$278	\$287	\$260	\$287	\$315	\$259	\$271	Administrative Fees
\$11,125 \$0 \$0	\$11,134	\$10,878	\$11,174	\$10,155	\$11,359	\$12,103	\$9,993	\$10,763	Salaries
									Grounds Maintenance Expenditures
0 \$8,675 \$0 \$0 \$0 \$89,326	900'8\$	\$7,709	\$8,211	\$8,190	\$11,380	\$12,738	\$14,474	\$9,860	Total Maintenance
\$0 \$0 \$0 \$0	\$0	\$0	\$0	\$0	\$455	\$0	\$0	\$0	Basin Repair
0\$ 0\$ 0\$	\$325	0\$0	0\$	\$225	0\$0	0\$	0\$0	\$952	Fire Line Maintenance
\$0 \$0 \$0 \$0	\$0	\$0	\$0	\$0	\$224	\$223	\$223	\$223	Contingencies
\$0 \$0 \$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Control Burns
\$8,675 \$0 \$0 \$0	\$7,765	\$	\$8,211	\$7,565	\$7,765	\$8,875	\$7,565	\$7,565	Water Management System
0\$ 0\$ 0\$ 0\$	\$0	\$144	\$0	\$400	\$0	\$3,640	\$6,686	\$1,120	Environmental Services
0 \$0 \$0 \$0 \$0	\$0	\$0	\$0	0\$	0\$	\$0	\$0	\$0	Lake Bank Restoration
0\$ 0\$ 0\$	\$0	\$0	0\$	\$0	\$2,936	\$0	\$0	\$0	Canal Maintenance

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Excess Revenue/(Expenditures)

3143

\$191,370

	П																П																	Γ	1
\$863 \$91 \$94	\$11,399	\$04U	\$169	0\$	\$0	\$663	\$427	\$1,074	\$2,073	\$4,843	\$373	\$368	\$0	\$152	\$403	\$513	\$134,341	\$96\$	\$1,877	\$1,889	\$9,560	\$175	\$5,109	\$3,476	\$15,428	(\$963)	\$743	\$96,077	\$30	484	597	3,218		October	
\$814 \$91 \$94	\$10,818	\$U	\$112	\$468	\$0	\$13	\$811	\$752	\$2,748	\$3,044	\$375	\$397	\$409	\$257	\$300	\$1,132	\$156,193	\$1,103	\$1,877	\$2,185	\$9,648	\$175	\$5,514	\$3,397	\$19,567	(\$489)	\$1,251	\$111,965	\$33	566	640	3,361		November	
\$645 \$91 \$94	\$11,954	0¢	\$112	\$815	\$92	\$585	\$406	\$612	\$2,948	\$4,819	0\$0	\$281	\$0	\$0	\$519	\$764	\$158,710	896\$	\$1,877	\$5,199	\$12,429								\$35	599	645	3,107		December	
\$1,130 \$91 \$94	\$15,013	00 C, 2¢	\$112	\$112	\$0	\$0	\$717	\$857	\$3,162	\$3,841	\$1,043	\$681	\$282	\$313	\$168	\$1,225	\$182,651	\$5,307	\$1,877	\$2,184	\$9,043	\$175	\$6,235	\$6,241	\$21,059	(\$3,065)	\$584	\$133,011	\$37	592	761	3,574		January	
\$888 \$95 \$92	\$14,011	Û¢	\$112	\$20	\$47	\$4,317	\$235	\$84	\$4,032	\$2,765	\$519	\$477	\$0	\$21	\$412	\$970	\$202,542				\$11,368								\$40	489	676	3,877		February	
\$1,011 \$95 \$94	\$10,205	Û¢	\$112	\$167	0\$	\$380	\$144	\$212	\$3,494	\$2,507	\$723	\$791	\$0	\$324	\$943	\$408	\$227,705				\$12,811								\$36	586	793	4,761		March	
\$509 \$95 \$94	\$11,711	ζτ¢	\$112	\$0	\$47	\$315	\$433	\$521	\$4,008	\$3,901	8968	\$387	\$0	\$47	\$104	\$772	\$189,885	\$3,052	\$1,877	\$818	\$17,677	\$175	\$6,122	\$3,950	\$17,052	(\$1,549)	\$1,235	\$139,476	\$30	597	741	4,630		April	
\$1,000 \$95 \$0	\$12,643	/ 07¢	\$74	\$783	\$142	\$350	\$251	\$245	\$4,071	\$2,622	\$818	\$486	\$0	\$345	\$729	\$1,442	\$139,850	\$1,598	\$1,877	\$1,414	\$14,151	\$175	\$5,482	\$1,817	\$14,908	(\$543)	\$919	\$98,053	\$26	501	598	3,747		May	
\$940 \$99 \$94	\$14,319	C 07¢	\$112	\$719	0\$	\$536	\$592	\$0	\$4,203	\$2,464	\$3,437	\$146	\$0	\$0	\$511	\$1,313	\$125,646	\$1,070	\$1,877	\$1,456	\$7,513	\$175	\$4,626	\$1,659	\$17,857	(\$1,217)	\$760	\$89,869	\$28	368	498	3,245		June	
\$0 \$0 \$0	\$0	Ο¢	\$0	0\$	\$0	\$0	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0\$	0\$	\$0	\$0	0\$	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0	•	July	
\$0 \$0	\$0	ΦŪ	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0\$	0\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0	1	August	
\$ \$ \$ 0	\$0	Φ¢	\$0 0	\$0	\$0	0\$	\$0	\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	0\$	\$0	\$0	0\$	0\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	0	0		September	
\$7,799 \$845 \$750	\$112,072	\$3,307	\$1,029	\$3,084	\$328	\$7,160	\$4,015	\$4,356	\$30,739	\$30,807	\$8,256	\$4,015	\$691	\$1,457	\$4,088	\$8,539	\$1,517,523	\$21,833	\$16,895	\$19,990	\$104,201	\$1,575	\$55,351	\$31,442	\$164,698	(\$13,262)	\$10,321	\$1,104,479	\$296	4,782	5,949	33,520		Total	

Viera East Golf Course Month to Month

Printing & Binding Postage Miscellaneous Income Special Assessments - Operations Restaurant Merchandise Sales Golf Lessons Driving Range Season Advance/Trail Fees Gift Cards - Usage Golf Course Expenditures: **Total Revenues** Associate Memberships

Greens Fees Gift Cards - Sales

Revenues: Paid Rounds Revenue per Round *Number of Rounds* Paid Rounds

Comp Rounds Member Rounds

Repairs & Maintenance Advertising Bank Charges Office Supplies Operating Supplies Dues, Licenses & Subscriptions IT Services **Contractual Security** Training, Education & Employee Relations Drug Testing - All Departments Other Contractual Services Telephone/Internet **Total Golf Course Expenditures** Utilities

Restaurant Expenditures:

Utilities Pest Control Equip ment Lease **Total Restaurant Expenditures**

\$1,048

\$999

\$831

\$1,315

\$1,075

\$1,200

\$698

\$1,095

\$1,133

\$0

\$0

\$0

\$9,394

Total Golf Course Maintenance	Small Tools	Equipment Lease	Equipment Rental	Uniforms	Soil & Water Testing	Janitorial Supplies	Training	Operating Supplies	Office Supplies	First Aid	Contingency	Trash Removal	Seed/Sod	reiulizei	Eastilizan	Flower/Mulch	Sand and Topsoil	Irrigation/Drainage	Pest Control	Fuel & Oil	kepairs	Domaina	The second s	Telenhone /Internet	Fire Alarm System	Consulting Fees	Drug Testing	Unemployment	Workers compensation	Workers Compensation	Employee Insurance	FICAExpense	Administrative Fees	Salaries	Golf Course Maintenance:	Total Merchandise Sales	Total Manahan diag Calag	Cost of Goods Sold	Merchandise Sales:	Total Golf Operation Expenditures	Urlving Kange	Cart Maintenance	Cart Lease	ruei	i raining, Education & Employee Relations		Supplies	Pest Control	Repairs	Utilities	Golf Printing	Unemployment	Workers Compensation	Health Insurance	FICAExpense	Administrative Fee	Salaries	CalfOnorations			
\$90,347	\$0	\$13,469	\$0	\$735	\$0	\$0	\$0	\$1,304	\$807	\$169	\$1,800	\$138	\$1,579		€7 E 61	0\$	\$5,419	\$1,522	\$67	\$2,735	\$0,U44	\$F,740	¢1 0.46	0\$	\$129	\$500	0\$	585	÷	\$963	\$5,490	\$2,555	\$869	\$35,460		\$7,860	020 F\$	\$7,860		\$29,196	\$U	\$17\$	\$3,/86	701 C.P.	\$0 U\$	\$1/3	\$2,066	\$158	\$0	\$1,575	\$0	\$559	\$478	\$38	\$1,338	\$1,320	\$17.491		October		
\$85,139	\$0	\$13,469	\$0	\$588	\$0	\$0	\$0	\$490	\$0	\$0	\$0	\$0	\$1,579	\$13,172	¢12172	\$0	\$2,208	\$1,628	\$74	\$3,391	\$3,140	\$F 110	¢1 ⊑16	\$0	386	\$500	0\$	\$0	40 H C	\$915	\$3.508	\$2,491	\$857	\$33,522		\$5,700	¢c 700	\$5,700		\$26,747	\$0	\$0	\$3,965	100 C	\$0	40 \$0	\$749	\$91	\$525	\$1,666	\$0	\$512	\$442	\$38	\$1,238	\$1,338	\$16,181		November		
\$84,803	\$0	\$13,469	\$0	\$588	\$0	\$0	\$523	\$676	\$0	\$0	\$562	\$162	\$1,579	\$1,122	C C L L D	\$142	\$934	\$1,773	\$74	\$2,683	000,24	41,000	¢1 06 0	\$0	\$97	\$500	\$0	\$0	400 F	\$901	\$4.709	\$2.379	\$1,037	\$39,979		\$8,947	6 M O D	\$8,942		\$30,923	\$0	\$24	\$3,920	oco ch	\$0 \$0	40 808	\$1,847	\$91	\$0	\$1,678	\$0	\$500	\$696	\$38	\$1,918	\$1,625	\$18.525		December		
\$88,437	\$0	\$13,469	\$414	\$733	\$0	\$0	\$0	\$1,116	\$47	\$42	\$1,510	\$301	\$1,579	44 7 T C	000 C	\$0	\$1,204	\$3,365	\$74	\$2,267	34,479	¢4,110	¢7 дд0	\$0	386	\$500	0\$	\$2,390	41,000	\$1 0.09	\$4 397	\$2.651	\$945	\$36,998		\$8,457	¢0 / E7	\$8,457		\$31,623	\$305	\$2 / I	\$3,559	40 T T O	\$0	\$0 \$0	\$1,386	\$91	\$0	\$2,197	\$0	\$1,188	\$510	\$38	\$1,428	\$1,482	\$18.670		January		
\$82,347	\$0	\$13,981	\$0	\$595	\$0	\$0	\$486	\$183	\$0	\$0	\$0	\$138	\$1,579	40,004	40 DEA	\$1.995	\$397	\$3,399	\$77	\$2,357	\$50,C¢	4000,2¢	980 C\$	\$0	386	\$500	0\$	\$1,353	40.00	4896	\$4,469	\$2.351	\$854	\$32,822		\$7,409	67 400	\$7,409		\$24,167	(nan'r¢)	\$436	\$3,/50	O¢ C	\$0 \$0	2/\$	\$945	\$95	\$0	\$1,768	\$0	\$841	\$396	\$38	\$1,110	\$1,290	\$14.506		February	Mo	Viera
\$85,550	\$0	\$13,488	\$0	\$595	\$0	\$84	\$0	\$0	0\$	\$0	\$0	\$0	\$1,579	30,700	40700	\$581	\$2,174	\$2,876	\$77	\$1,339	35,56	40,070	47 8 4 D	\$0	386	\$500	0\$	\$1,360	4.000	\$980	\$5.275	\$2.574	\$906	\$35,951		\$9,714	¢0 71 /	\$9,714		\$31,406	\$0	\$147	\$3,972	C C C	\$0 \$0	*0 *0	\$581	\$95	\$0	\$2,471	\$0	\$913	\$536	\$54	\$1,500	\$1,534	\$19.605		March	Month to Month	Fret Colf Cours
\$92,086	\$0	\$14,802	\$0	\$761	\$0	\$0	\$241	\$241	\$0	\$225	\$650	\$138	\$1,579	\$14,320 \$4,520	¢14 E20	\$1.657	\$1,135	\$3,594	\$77	\$4,337	\$4,399	\$1 EDD	4780 40	\$0	386	\$500	\$0	\$488	4 L L L	\$915	\$4.085	\$2,404	\$870	\$33,602		36,738	0.01 74	\$6,738		\$32,408	\$/32	0\$	\$4,023	04 00 00 04	\$26	9.T\$	\$1,959	\$95	\$0	\$1,662	\$0	\$825	\$529	\$36	\$1,481	\$1,507	\$19.356		April	e	,
\$92,682	\$0	\$12,547	\$0	\$815	\$0	\$0	\$0	\$527	\$0	\$22	\$0	\$138	0\$	\$13,210	¢12 210	\$0	\$3,971	\$2,471	\$77	\$5,025	33,920	40,020	0 C D C D	\$0	386	\$500	\$0	\$370	41,012	\$1 01 2	\$3.218	\$2.762	868\$	\$37,175		\$10,164	¢10161	\$10,164		\$29,995	\$0	\$4/4	\$3,632	00 00	*0 \$0	*0 \$0	\$1,122	\$95	\$0	\$2,165	\$0	\$848	\$286	\$203	\$1,387	\$1,557	\$18.226		May		
\$80,647	\$0	\$13,225	\$0	\$625	\$0	\$0	\$236	\$376	0\$	\$110	\$0	\$138	\$471	\$12,321	¢13 E21	\$0	\$857	\$2,396	\$77	\$1,347	\$1,029	\$1,00V	005 2\$	\$0	\$72	\$500	\$0	\$216		\$956	\$2.819	\$2,788	\$877	\$35,101		2965	4067	\$967		\$29,280	088¢	1/8\$	\$3,846	U¢ Ch	\$0 \$0	*0 \$0	\$702	\$95	0\$	\$1,658	\$0	\$783	\$465	\$15	\$1,318	\$1,650	\$16.997		June		
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	40 0	¢ Ó	\$0	\$0	\$0	0\$	\$0	30	4 4 C	¢ (\$0	\$0	\$0	0\$	\$0	- -	\$n	S0	\$0	\$0	\$0		9 6	¢n	\$0		\$0	\$0	\$0	\$0	40 0	\$0 \$0	\$0 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		July		
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0\$	40 40	¢0	\$0	\$0	\$0	0\$	0\$	\$0	¢ (¢0	\$0	\$0	\$0	\$0	\$0 80	÷ 0	\$0	\$0	\$0	\$0	\$0		3 0	¢D	\$0		\$0	\$0	\$0	\$0	\$0 \$0	\$0 \$0	*0 \$	0\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$	0\$	0\$	\$0		August Sei		
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 0	¢ ÷	\$0	\$0	\$0	0\$	\$0	30	e - C	¢ (\$0	\$0	\$0	0\$	\$0	- -	\$n	\$0	\$0	\$0	\$0		\$0	¢	\$0		\$0	\$0	\$0	\$0	40 0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0		September		
\$782,037	\$0	\$121,921	\$414	\$6,034	\$0	\$84	\$1,486	\$4,912	\$854	\$569	\$4,522	\$1,155	\$11,521	\$91,//O	¢01 770	\$4 374	\$18,300	\$23,024	\$673	\$25,480	\$34,449	420,1 LO	¢20 715	\$0	\$814	\$4,500	0\$	\$6,262		\$8 5 4 6	\$37.970	\$22.956	\$8,113	\$320,610		365,950		\$65,950		\$265,744	168%	\$2,874	\$34,452	40, 100 Q	42	\$48I	\$11,357	806\$	\$525	\$16,840	\$0	\$6,970	\$4,338	\$499	\$12.717	\$13,304	\$159.557		Total		

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				N	Month to Month	ě						
October	November	December	January	February	March	April	May	June	July	August	September	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$450
\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$750
\$313	\$313	\$313	\$313	\$313	\$361	\$361	\$361	\$361	\$0	\$0	\$0	\$3,006
\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$1,125
\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$42,210
\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,461	\$5,390	\$5,390	\$5,462	\$0	\$0	\$0	\$48,650
\$601	\$601	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$0	\$0	\$0	\$9,498
\$11,252	\$11,252	\$11,836	\$11,836	\$11,836	\$11,955	\$11,884	\$11,884	\$11,956	\$0	\$0	\$0	\$105,689
\$1,820	\$2,687	\$3,124	\$3,174	\$3,653	\$4,051	\$4,554	\$3,798	\$2,797	\$0	\$0	\$0	\$29,658
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,820	\$2,687	\$3,124	\$3,174	\$3,653	\$4,051	\$4,554	\$3,798	\$2,797	\$0	\$0	\$0	\$29,658
\$134,341	\$156,193	\$158,710	\$182,651	\$202,542	\$227,705	\$189,885	\$139,850	\$125,646	\$0	\$0	\$0	\$1,517,523
\$152,921	\$143,341	\$152,413	\$159,855	\$144,497	\$154,081	\$160,079	\$162,259	\$141,098	\$0	\$0	\$0	\$1,370,544
(\$18,581)	\$12,852	\$6,297	\$22,797	\$58,045	\$73,624	\$29,806	(\$22,409)	(\$15,452)	\$0	\$0	0\$	\$146,978
									4 1	4	1	

Viera East Golf Course

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Legal Fees Arbitrage **Total Administrative Expenditures** Property Taxes In su ran ce Golf Course Administrative Services Annual Audit Trustee Fees Dissemination

Administrative Expenditures:

October

<u>Reserves:</u> Renewal & Replacement Operating Reserves

Total Reserves

Total Revenues

Total Expenditures

Operating Income (Loss)

Special Assessments - Debt Service Non Operating Revenues/(Expenditures):

Interest Expense Principal Expense Transfer In Interest Income

\$46,530 \$91 \$0 (\$14,303) (\$32,917)

\$46,530 \$94 \$0 (\$14,303) (\$32,917)

\$46,530 \$70 \$0 (\$14,303) (\$32,917)

\$46,530 \$289 \$0 (\$14,303) (\$32,917)

\$46,530 \$72 \$0 (\$14,303) (\$32,917)

\$46,530 \$65 \$0 (\$14,303) (\$32,917)

\$39,894 \$72 \$0 (\$14,303) (\$32,917)

\$39,894 \$29 \$0 (\$14,303) (\$32,917)

\$39,894 \$8 \$0 (\$14,303) (\$32,917)

00 00 00 00 00 00

00 00 00 00 00 00

\$398,858 \$789.52 \$0 (\$128,728) (\$296,250)

Total Non Operating Revenues/(Expenditures)

Net Non Operating Income / (Loss)

\$12,256

\$5,676

\$22,395

\$57,427

\$72,999

\$22,552

\$0

\$0 8

\$0

\$121,648

8

ProShop Statement of Revenues & Expenditures

	October	November	October November December	January	January February March	March	April	May	June	July	Augu	st	August September
Revenues													
Merchandise Sales	\$9,560	\$9,648	\$12,429	\$9,043	\$11,368	\$12,811	\$17,677	\$14,151	\$7,513	\$0		\$0	\$0 \$0
Total Revenues	\$9,560	\$9,648	\$12,429	\$9,043	\$11,368	\$12,811 \$17	\$17,677	,677 \$14,151 \$7,513	\$7,513	\$0		\$0	\$0 \$0
Expenditures													
Cost of Goods Sold	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$0		\$0	\$0 \$0
Total Expenditures	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$0		\$0	\$0 \$0
Operating Income (Loss)	\$1,700	\$3,948	\$3,487	\$586	\$3,959	\$3,097	\$10,939	\$3,987	\$6,547	\$0		0\$	\$0 \$0

Viera East Community Development District Long Term Debt Report

Series 2006 Water Management I	Refunding Bonds
Interest Rate:	5.750% 5/1/2022
Maturity Date: Reserve Fund Definition:	10% Max Annual Dept
Reserve Fund Requirement: Reserve Fund Balance (1):	\$239,334 \$239,334
Bonds outstanding - 9/30/2016	\$11,855,000
Less: May 1,2017 Principal Less: May 1,2018 Principal	(\$1,710,000) (\$1,810,000)
Less: May 1, 2019 Principal	(\$1,910,000)
Current Bonds Outstanding	\$6,425,000

(1) This value is covered by the Debt Service Reserve Fund Surety Bond and is not a cash balance on the District's balance sheet.

Series 2012 Special Assessm	ent Revenue Bonds
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,337
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Current Bonds Outstanding	\$3,305,000

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
12/7/18	\$ 1,743,148	\$ 369,533	\$ 1,108,004	\$ 265,611	\$ 1,743,148
12/19/18	\$ 420,729	\$ 89,191	\$ 267,430	\$ 64,108	\$ 420,729
1/10/19	\$ 114,014	\$ 24,170	\$ 72,471	\$ 17,373	\$ 114,014
1/28/19	\$ 3,084	\$ 654	\$ 1,961	\$ 470	\$ 3,084
2/11/19	\$ 67,509	\$ 14,313	\$ 42,910	\$ 10,286	\$ 67,509
2/11/2019 (1)	\$ (219)	\$ (46)	\$ (139)	\$ (33)	\$ (219)
3/6/19	\$ 25,210	\$ 5,344	\$ 16,024	\$ 3,841	\$ 25,210
4/3/19	\$ 141,554	\$ 30,008	\$ 89,977	\$ 21,569	\$ 141,554
4/3/19 (2)	\$ (9)	\$ (2)	\$ (6)	\$ (1)	\$ (9)
4/26/19	\$ 400	\$ 85	\$ 254	\$ 61	\$ 400
5/6/19	\$ 127,261	\$ 26,978	\$ 80,892	\$ 19,391	\$ 127,261
6/5/19	\$ 12,141	\$ 2,574	\$ 7,718	\$ 1,850	\$ 12,141
6/18/19	\$ 19,537	\$ 4,142	\$ 12,418	\$ 2,977	\$ 19,537
					\$ -
	\$ 3,782,425	\$ 801,845	\$ 2,404,237	\$ 576,343	\$ 3,782,425

		Net Assessed	Percentage	Assessments Collected		Assessments Transferred		Balance to Transfer		ssessments outstanding
Debt Service Fund General Fund Recreation Fund	\$ \$ \$	2,423,170 808,157 580,882	63.56% 21.20% 15.24%	\$ 2,404,237 801,845 576,343	\$ \$ \$	(2,301,848) (801,845) (551,799)	\$ \$ \$	102,389 - 24,545	\$ \$ \$	18,933 6,312 4,539
	\$	3,812,209	100.00%	\$ 3,782,425	\$	(3,655,491)	\$	126,934	\$	29,784

(1) Represents postage for mailing 2018 first tax notices.
 (2) Represents postage for mailing 2018 second tax notices.

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

Prior Month/Year Comparison	Golf Course/Recreation Fund-Operations	
Prior Month/Year Comparison	Course/Recreation Fund-Operations	

snents-Operations $\$1,707$ $\$$ $1,456$ $\$$ (251) $\$18,957$ $\$$ $19,990$ Income $\$665$ $\$$ $1,877$ $\$$ $ \$16,895$ $\$$ $16,895$ $$$$ $12,556$ $$$$ $11,2,072$ $$$$ $$$109,873$$112,072$$$$109,873$$112,072$$$$109,873$$$$112,072$$	<i>Revenues:</i> Greens Fees Gift Cards - Sales Gift Cards - Usage Season Advance/Trail Fees Associate Memberships Driving Range Golf Lessons Merchandise Sales	Actuals 6/30/18 \$90,392 \$1,186 (\$1,110) \$13,125 \$1,422 \$4,253 \$11,604	• • • • • • • • • •	Actuals 6/30/19 89,869 760 (1,217) 17,857 1,659 4,626 175 7,513	• • • • • • • • • • • •	Variance (523) (426) (107) 4,732 237 237 373 - (4,091)		Year to Date 6/30/18 \$1,062,414 \$10,542 (\$15,748) \$145,067 \$32,745 \$61,272 \$1,575 \$99,423		Year to Date 6/30/19 1,104,479 10,321 (13,262) 164,698 31,442 55,351 1,575 104,201		Variance 42,065 (221) 2,486 19,631 (1,303) (5,921) - - 4,778
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	oecial Assessments - Operations iscellaneous Income	\$1,877 \$665	ა ა	1,877 1,070	ა ა	- 404		\$16,895 \$13,556	ა ა	16,895 21,833	ა ა	
\$ 9,666 \$ 14,319 \$ (4,653) \$ 109,873 \$ 112,072 \$ 987 \$ 1,133 \$ (145) \$ 7,986 \$ 9,394 \$ 26,957 \$ 29,280 \$ (2,323) \$ 253,205 \$ 265,744 \$ 1,398 \$ 967 \$ 431 \$ 64,823 \$ 65,950 \$ 1,398 \$ 967 \$ 8,420 \$ 739,123 \$ 782,037 \$ 12,970 \$ 11,956 \$ 1,014 \$ 108,237 \$ 105,689	Fotal Revenues	\$ 125,297	÷	125,646	÷	349	÷	1,446,697	÷	1,517,523	÷	
\$ 987 \$ 1,133 \$ (145) \$ 7,986 \$ 9,394 \$ 26,957 \$ 29,280 \$ (2,323) \$ 253,205 \$ 265,744 \$ 1,398 \$ 967 \$ 431 \$ 64,823 \$ 65,950 \$ 1,398 \$ 967 \$ 8,420 \$ 739,123 \$ 782,037 \$ 89,067 \$ 80,647 \$ 8,420 \$ 739,123 \$ 782,037 \$ 12,970 \$ 11,956 \$ 1,014 \$ 108,237 \$ 105,689	Golf Course Expenditures	\$ 9,666	÷	14,319	÷	(4,653)	s	109,873	÷	112,072	÷	
\$26,957 \$29,280 \$(2,323) \$253,205 \$265,744 \$1,398 \$967 \$431 \$64,823 \$65,950 \$89,067 \$80,647 \$8,420 \$739,123 \$782,037 \$12,970 \$11,956 \$1,014 \$108,237 \$105,689	Restaurant	\$ 786	÷	1,133	Ŷ	(145)	s	7,986	÷	9,394	÷	
\$ 1,398 \$ 967 \$ 431 \$ 64,823 \$ 65,950 \$ 89,067 \$ 80,647 \$ 8,420 \$ 739,123 \$ 782,037 \$ 12,970 \$ 11,956 \$ 1,014 \$ 108,237 \$ 105,689	Golf Operations	\$ 26,957	÷	29,280	↔	(2,323)	÷	253,205	÷	265,744	÷	
\$ 89,067 \$ 80,647 \$ 8,420 \$ 739,123 \$ 782,037 \$ 105,689 \$ 12,970 \$ 11,956 \$ 1,014 \$ 108,237 \$ 105,689	Merchandise Sales	\$ 1,398	÷	967	↔	431	÷	64,823	÷	65,950	÷	
12,970 $11,956$ $1,014$ $108,237$ $105,689$	Golf Course Maintenance	\$ 89,067	÷	80,647	÷	8,420	÷	739,123	↔	782,037	÷	
	Administrative	\$ 12,970	s	11,956	Ŷ	1,014	s	108,237	÷	105,689	÷	

Operating Income/(Loss)

S

(18, 305)

(15, 452)

2,853

S

135,532

S

146,978

S

11,447

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143,602

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141,098

S S Ω

2,504

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1,311,165

S S

1,370,544

ξ

(59,379)

S

(1,740)

108,237 27,918

105,689 29,658

8,420 1,014 (240)

2,797

Total Expenditures

Reserves Administrative

89,067 12,970 2,557

Viera East Cash Flow Analysis FY 2019

	Cash		C)	Expenses Golf Course			Co Co	Golf Course	Carry Forward	2	I. Cash Flows:
	Cash Less Expenses \$	Restaurant \$	Course Operations \$ 151,873	U	Total All Cash	Restaurant \$	Course Operations	Û	ard		.
	66,709	\$ 1,048		\$ 152,921	Total All Cash \$ 219,630 \$ 222,902 \$ 238,271 \$ 268,510 \$	1,889	\$ 132,452	\$ 134,341	\$ 85,290	October	
	\$ 79,561	666 \$	142,341	\$ 143,341	\$222,902	\$ 2,185	\$ 154,009	\$ 156,193	\$ 66,709	November	
	\$ 85,858	\$ 831 \$	\$ 151,582	\$ 152,413 \$	\$238,271	\$ 5,199 \$	\$ 153,510 \$ 180,467	\$ 158,710 \$	\$ 79,561 \$	December	
	\$ 108,655 \$	\$ 1,319 \$	\$ 158,536 \$	\$ 159,855 \$	\$ 268,510 \$	\$ 2,184 \$	\$ 180,467 \$	\$ 182,651 \$	\$ 85,858 \$	January	
	166,700 \$	1,075 \$	143,422 \$	144,497 \$	311,197 \$	1,977 \$	200,565 \$	202,542 \$	108,655 \$	February	Actuals
	\$ 240,323 \$	\$ 1,200 \$	\$ 152,881 \$	6 154,081 \$	5 394,404 \$	\$ 2,868 \$	\$ 224,837 \$	\$ 227,705 \$	3 166,700 \$	March	
		869	159,381	160,079	\$ 430,208 \$ 409,9	818	189,067	189,885	240,323	April	
	270,129 \$ 247,720 \$ 232,268	\$ 1,095 \$	\$ 161,164	\$ 162,259 \$	\$ 409,979	\$ 1,414 \$	\$ 138,436	\$ 139,850 \$	\$ 270,129 \$	May	
	\$ 232,268	\$ 1,133	\$ 139,966	\$ 141,098	79 \$ 373,366	\$ 1,456	\$ 124,190	\$ 125,646	\$ 247,720	June	
Projected Rev Projected Exp Projected Surp	\$ 198,739	\$ 982	\$ 149,596	\$ 150,578	\$ 349,317 \$	\$ 1,562	\$ 115,487	\$ 117,049	\$ 232,268	July	
Projected Revenues FY 2019 Projected Expenses FY 2019 Projected Surplus(Deficit) FY 2019	\$ 177,336	\$ 806	\$ 149,596	\$ 150,402		\$ 1,282	\$ 127,717	\$ 128,999	\$ 198,739	August	Projections
r 2019	\$ 119,639	\$ 893	\$ 149,607	\$ 150,500	327,738 \$ 270,140 \$	\$ 1,420	\$ 91,384	\$ 92,804	\$ 177,336	September	
\$ 1,856,375 \$ 1,822,025 \$ 34,350		\$ 12,080	\$ 1,809,945	\$ 1,822,025	\$ 1,856,375	\$ 24,254	\$ 1,832,120	\$ 1,856,375		Totals	

Viera East Community Development District **Detailed Rounds of Golf Report** Jun-19

	Monthly		Year to Date	
Paid Rounds				
Rounds of Golf- Associate Member	529	13%	5,204	12%
Rounds of Golf- CDD Resident	570	14%	7,278	16%
Rounds of Golf - Public	2,151	52%	18,498	42%
Rounds of Golf - Golf Now / EZ Links	87	2%	1,939	4%
Rounds of Golf- Tournaments	-	0%	1,259	3%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(96)	-2%	(626)	-1%
Total Paid Rounds	3,241		33,552	
Member Rounds				
Rounds of Golf - Members	500	12%	5,972	13%
Total Member Rounds	500		5,972	
Comp Rounds				
Rounds of Golf- Staff/Comp	129	3%	1,222	3%
Rounds of Golf- GolfNow EZ Links - Trade	167	4%	2,130	5%
Rounds of Golf- Other Comp	61	1%	1,447	3%
Total Comp Rounds	357		4,799	
TOTAL ROUNDS OF GOLF	4,098	100%	44,323	100%

	PY - PREVI	OUS YEAR	
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
522	4,301	7	903
651	7,502	(81)	(224)
1,658	15,273	493	3,225
277	3,531	(190)	(1,592)
0	1,173	0	86
0	0	0	0
(182)	(619)	86	(7)
2,926	31,161	315	2,391
440	5,384	60	588
440	5,384	60	588
140	1,272	(11)	(50)
204	2,304	(37)	(174)
124	1,355	(63)	92
468	4,931	(111)	(132)
3,834	41,476	264	2,847

Revenues				
	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$16,364	18%	\$188,790	17%
Rounds of Golf- CDD Resident	\$14,323	16%	\$213,907	19%
Rounds of Golf - Public	\$57,748	65%	\$595,986	54%
Rounds of Golf - Golf Now / EZ Links	\$2,658	3%	\$76,555	7%
Rounds of Golf- Tournaments	\$0	0%	\$42,229	4%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,987)	-2%	(\$15,380)	-1%
TOTAL GREENS FEE REVENUE	\$89,106	100%	\$1,102,087	100%

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$16,439	\$158,305	(\$75)	\$30,485
\$16,853	\$224,449	(\$2,530)	(\$10,542)
\$48,469	\$514,855	\$9,279	\$81,131
\$9,853	\$130,384	(\$7,195)	(\$53,829)
\$0	\$39,159	\$0	\$3,070
\$0	\$0	\$0	\$0
(\$3,651)	(\$14,224)	\$1,664	(\$1,156)
\$87,963	\$1,052,928	\$1,143	\$49,159

	Monthly	Year to Date
Average \$ per round of Golf		
Rounds of Golf- Associate Member	\$30.93	\$36.28
Rounds of Golf- CDD Resident	\$25.13	\$29.39
Rounds of Golf - Public	\$26.85	\$32.22
Rounds of Golf - Golf Now / EZ Links	\$30.55	\$39.48
Rounds of Golf- Tournaments	\$0.00	\$33.54
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$20.70	\$24.57
TOTAL - Average \$ per round of Golf	\$27.49	\$32.85
	Monthly	Year to Date
Membership Revenue	\$14,661	\$161,499
Average \$ per round of Golf	\$29.32	\$27.04

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$31.49 \$25.89 \$29.23 \$35.57 #DIV/0! #DIV/0! \$20.06	\$36.81 \$29.92 \$33.71 \$36.93 \$33.38 #DIV/0! \$22.98	(\$0.56) (\$0.76) (\$2.39) (\$5.02) #DIV/0! #DIV/0! \$0.64	(\$0.53) (\$0.53) (\$1.49) \$2.56 \$0.16 #DIV/0! \$1.59
\$30.06	\$33.79	(\$2.57)	(\$0.94)
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$13,124	\$145,063	\$1,537	\$16,436
\$29.83	\$26.94	(\$0.51)	\$0.10