



**Viera East
Community Development
District**

Unaudited Financial Reporting

June 30, 2019



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Viera East
Community Development District
 Combined Balance Sheet
 June 30, 2019

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>					
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
<i>Investments:</i>					
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
<i>Liabilities</i>					
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	\$50,680
Accrued Interest Payable	---	---	---	\$24,020	\$24,020
Accrued Principal Payable	---	---	---	---	\$0
Sales Tax Payable	---	---	---	\$9,430	\$9,430
Event Deposits	---	---	---	(\$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)
<i>Fund Equity</i>					
Net Assets	---	---	---	(\$1,954,363)	(\$1,954,363)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Nonspendable - Prepaid Expenses	\$5,015	---	---	---	\$5,015
Unassigned	\$295,885	---	---	---	\$295,885
Assigned- Capital Reserve Fund	---	\$244,950	---	---	\$244,950
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

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending June 30, 2019

	Adopted Budget	Prorated Budget 6/30/19	Actual 6/30/19	Variance
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Revenues

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

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending June 30, 2019

	Adopted Budget	Prorated Budget 6/30/19	Actual 6/30/19	Variance
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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

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending June 30, 2019

	Adopted Budget	Prorated Budget 6/30/19	Actual 6/30/19	Variance
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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	

Viera East

Community Development District

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

	Adopted Budget	Prorated Budget 6/30/19	Actual 6/30/19	Variance
Revenues				
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	

Viera East Community Development District

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

Check Date	Vendor	Detail	Amount
<u>Capital Outlay</u>			
<i>FY2019</i>			
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			<u><u>\$ 43,853.67</u></u>

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	37,250	3,245	2,909	336	33,520	30,336	3,184
Member Rounds	10,000	498	781	(283)	5,949	8,144	(2,195)
Comp Rounds	6,000	368	469	(101)	4,782	4,886	(104)
Total Memberships	60	0	-	-	66	60	6
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$28	\$31	(\$3)	\$33	\$36	(\$3)

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,308,290	\$89,869	\$89,618	\$252	\$1,104,479	\$1,085,227	\$19,252
Gift Cards - Sales	\$25,000	\$760	\$1,713	(\$953)	\$10,321	\$20,738	(\$10,416)
Gift Cards - Usage	(\$25,000)	(\$1,217)	(\$1,713)	\$496	(\$13,262)	(\$20,738)	\$7,476
Season Advance/Trail Fees	\$210,000	\$17,857	\$14,385	\$3,472	\$164,698	\$174,195	(\$9,497)
Associate Memberships	\$42,000	\$1,659	\$2,877	(\$1,218)	\$31,442	\$34,839	(\$3,397)
Driving Range	\$80,000	\$4,626	\$5,480	(\$854)	\$55,351	\$66,360	(\$11,009)
Golf Lessons	\$2,100	\$175	\$144	\$31	\$1,575	\$1,742	(\$167)
Merchandise Sales	\$115,000	\$7,513	\$7,878	(\$364)	\$104,201	\$95,393	\$8,808
Restaurant	\$20,000	\$1,456	\$1,370	\$86	\$19,990	\$16,590	\$3,400
Special Assessments - Operations	\$22,527	\$1,877	\$1,879	(\$2)	\$16,895	\$16,891	\$5
Miscellaneous Income	\$15,000	\$1,070	\$1,251	(\$181)	\$21,833	\$11,247	\$10,586
Total Revenues	\$1,814,917	\$125,646	\$124,881	\$765	\$1,517,523	\$1,502,483	\$15,040

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,313	\$1,251	(\$62)	\$8,539	\$11,247	\$2,708
Telephone/Internet	\$5,500	\$511	\$459	(\$52)	\$4,088	\$4,124	\$36
Postage	\$450	\$0	\$38	\$38	\$1,457	\$337	(\$1,120)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$691	\$750	\$59
Utilities	\$5,000	\$146	\$417	\$271	\$4,015	\$3,749	(\$266)
Repairs & Maintenance	\$7,000	\$3,437	\$584	(\$2,854)	\$8,256	\$5,249	(\$3,008)
Advertising	\$45,000	\$2,464	\$3,753	\$1,289	\$30,807	\$33,741	\$2,934
Bank Charges	\$30,500	\$4,203	\$2,544	(\$1,659)	\$30,739	\$22,869	(\$7,870)
Office Supplies	\$1,500	\$0	\$125	\$125	\$4,356	\$1,125	(\$3,232)
Operating Supplies	\$8,500	\$592	\$709	\$117	\$4,015	\$6,373	\$2,359
Dues, Licenses & Subscriptions	\$2,500	\$536	\$209	(\$328)	\$7,160	\$1,875	(\$5,285)
Drug Testing - All Departments	\$200	\$0	\$17	\$17	\$328	\$150	(\$178)
Training, Education & Employee Relations	\$2,500	\$719	\$209	(\$510)	\$3,084	\$1,875	(\$1,210)
Contractual Security	\$5,000	\$112	\$417	\$305	\$1,029	\$3,749	\$2,720
IT Services	\$3,000	\$285	\$250	(\$35)	\$3,507	\$2,249	(\$1,258)
Total Golf Course Expenditures	\$132,650	\$14,319	\$11,063	(\$3,256)	\$112,072	\$99,461	(\$12,611)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,680	\$940	\$756	(\$184)	\$7,799	\$7,883	\$84
Pest Control	\$1,800	\$99	\$141	\$42	\$845	\$1,466	\$621
Equipment Lease	\$1,100	\$94	\$86	(\$8)	\$750	\$896	\$146
Total Restaurant Expenditures	\$12,580	\$1,133	\$982	(\$150)	\$9,394	\$10,245	\$851

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Operation Expenditures</i>							
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	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Utilities	\$20,500	\$1,658	\$1,708	\$51	\$16,840	\$15,375	(\$1,465)
Repairs	\$250	\$0	\$21	\$21	\$525	\$188	(\$338)
Pest Control	\$1,800	\$95	\$150	\$55	\$908	\$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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Merchandise Sales</i>							
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)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$400,000	\$35,101	\$33,333	(\$1,768)	\$320,610	\$300,000	(\$20,610)
Administrative Fees	\$12,000	\$877	\$1,000	\$123	\$8,113	\$9,000	\$887
FICA Expense	\$30,600	\$2,788	\$2,550	(\$238)	\$22,956	\$22,950	(\$6)
Employee Insurance	\$52,157	\$2,819	\$4,346	\$1,528	\$37,970	\$39,118	\$1,148
Workers Compensation	\$7,840	\$956	\$653	(\$302)	\$8,546	\$5,880	(\$2,666)
Unemployment	\$7,000	\$216	\$583	\$367	\$6,262	\$5,250	(\$1,012)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$315	\$315
Consulting Fees	\$6,000	\$500	\$500	\$0	\$4,500	\$4,500	\$0
Fire Alarm System	\$4,000	\$72	\$333	\$261	\$814	\$3,000	\$2,186
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$1,875	\$1,875
Utilities/Water	\$26,200	\$3,309	\$2,183	(\$1,125)	\$20,715	\$19,650	(\$1,065)
Repairs	\$42,000	\$1,629	\$3,500	\$1,871	\$34,449	\$31,500	(\$2,949)
Fuel & Oil	\$45,000	\$1,347	\$3,750	\$2,403	\$25,480	\$33,750	\$8,270
Pest Control	\$1,500	\$77	\$125	\$48	\$673	\$1,125	\$452
Irrigation/Drainage	\$34,000	\$2,396	\$2,833	\$438	\$23,024	\$25,500	\$2,476
Sand and Topsoil	\$17,500	\$857	\$1,458	\$601	\$18,300	\$13,125	(\$5,175)
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$4,374	\$5,250	\$876
Fertilizer	\$130,000	\$12,521	\$10,833	(\$1,688)	\$91,778	\$97,500	\$5,722
Seed/Sod	\$14,000	\$471	\$1,167	\$696	\$11,521	\$10,500	(\$1,021)
Trash Removal	\$2,000	\$138	\$167	\$28	\$1,155	\$1,500	\$345
Contingency	\$6,000	\$0	\$500	\$500	\$4,522	\$4,500	(\$22)
First Aid	\$600	\$110	\$50	(\$60)	\$569	\$450	(\$119)
Office Supplies	\$500	\$0	\$42	\$42	\$854	\$375	(\$479)
Operating Supplies	\$18,000	\$376	\$1,500	\$1,124	\$4,912	\$13,500	\$8,588
Training	\$500	\$236	\$42	(\$194)	\$1,486	\$375	(\$1,111)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$84	\$1,125	\$1,041
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$750	\$750
Uniforms	\$10,500	\$625	\$875	\$250	\$6,034	\$7,875	\$1,841
Equipment Rental	\$2,500	\$0	\$208	\$208	\$414	\$1,875	\$1,461
Equipment Lease	\$160,000	\$13,225	\$13,333	\$108	\$121,921	\$120,000	(\$1,921)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Total Golf Course Maintenance	\$1,043,317	\$80,647	\$86,943	\$6,296	\$782,037	\$782,488	\$451

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,125	\$1,125
Arbitrage	\$600	\$50	\$50	\$0	\$450	\$450	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$750	\$750	\$0
Trustee Fees	\$3,750	\$361	\$313	(\$48)	\$3,006	\$2,813	(\$194)
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,125	\$1,125	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$42,210	\$42,210	\$0
Insurance	\$75,000	\$5,462	\$6,250	\$788	\$48,650	\$56,250	\$7,600
Property Taxes	\$7,500	\$1,185	\$625	(\$560)	\$9,498	\$5,625	(\$3,873)
Total Administrative Expenditures	\$147,130	\$11,956	\$12,261	\$305	\$105,689	\$110,348	\$4,658
Renewal & Replacement Operating Reserves	\$20,468	\$2,797	\$1,706	(\$1,091)	\$29,658	\$15,351	(\$14,307)
Total Reserves	\$20,468	\$2,797	\$1,706	(\$1,091)	\$29,658	\$15,351	(\$14,307)
Total Revenues	\$1,814,917	\$125,646	\$124,881	\$765	\$1,517,523	\$1,502,483	\$15,040
Total Expenditures	\$1,807,635	\$141,098	\$150,578	\$9,480	\$1,370,544	\$1,356,501	-\$14,043
Operating Income (Loss)	\$7,283	(\$15,452)	(\$25,697)	\$10,245	\$146,978	\$145,982	\$997
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$39,894	\$46,530	(\$6,636)	\$398,858	\$418,766	(\$19,908)
Interest Income	\$1,000	\$8	\$83	(\$75)	\$790	\$750	\$40
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$171,638)	(\$14,303)	(\$14,303)	(\$0)	(\$128,728)	(\$128,728)	(\$0)
Principal Expense	(\$395,000)	(\$32,917)	(\$32,917)	(\$0)	(\$296,250)	(\$296,250)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$7,283)	(\$7,318)	(\$607)	(\$6,711)	(\$25,330)	(\$5,462)	(\$19,868)
Change in Net Assets	\$0	(\$22,770)	(\$26,304)	\$3,534	\$121,648	\$140,520	(\$18,872)
Beginning Net Assets	\$0	-----	-----	-----	-----	(\$2,076,011)	-----
Ending Net Assets	\$0	-----	-----	-----	-----	(\$1,954,363)	-----

Vierra 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	\$24,824	\$14,266	\$5,344	\$30,006	\$27,063	\$6,716	\$0	\$0	\$0	\$801,845
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$42,210
Interest Income	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10
Total Revenues	\$4,690	\$239,591	\$463,414	\$29,523	\$18,956	\$10,034	\$34,696	\$31,753	\$11,406	\$0	\$0	\$0	\$844,064

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	\$21,392
Engineering Fees	\$0	\$0	\$0	\$588	\$0	\$0	\$0	\$0	\$10,848	\$0	\$0	\$0	\$11,435
Attorney's Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$650	\$0	\$0	\$0	\$650
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$750
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$543	\$543	\$543	\$543	\$0	\$0	\$0	\$4,505
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$4,875
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$1,875
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$0	\$0	\$75,330
Postage	\$104	\$119	\$43	\$24	\$34	\$43	\$31	\$78	\$42	\$0	\$0	\$0	\$519
Printing & Binding	\$65	\$36	\$73	\$54	\$94	\$41	\$47	\$48	\$153	\$0	\$0	\$0	\$611
Insurance- Liability	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$0	\$0	\$0	\$4,710
Legal Advertising	\$0	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196
Other Current Charges	\$82	\$56	\$89	\$22	\$30	\$46	\$40	\$402	\$38	\$0	\$0	\$0	\$805
Office Supplies	\$20	\$20	\$0	\$46	\$20	\$0	\$20	\$25	\$20	\$0	\$0	\$0	\$172
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$131
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$2,550
Total Administrative	\$13,061	\$13,553	\$12,762	\$12,597	\$13,204	\$13,232	\$12,543	\$14,921	\$24,632	\$0	\$0	\$0	\$130,505

Operating Expenditures

Salaries	\$11,601	\$10,600	\$12,851	\$11,720	\$10,603	\$11,730	\$11,348	\$11,610	\$11,669	\$0	\$0	\$0	\$103,732
Administration Fee	\$125	\$117	\$142	\$129	\$117	\$129	\$125	\$129	\$137	\$0	\$0	\$0	\$1,152
FICA Expense	\$870	\$803	\$963	\$876	\$793	\$877	\$1,225	\$492	\$916	\$0	\$0	\$0	\$7,815
Health Insurance	\$701	\$886	\$592	\$624	\$796	\$648	\$648	\$648	\$648	\$0	\$0	\$0	\$6,192
Workers Compensation	\$289	\$290	\$351	\$320	\$290	\$321	\$449	\$563	\$570	\$0	\$0	\$0	\$3,443
Unemployment	\$0	\$0	\$0	\$699	\$26	\$321	(\$54)	\$142	\$0	\$0	\$0	\$0	\$954
Other Contractual	\$577	\$941	\$262	\$631	\$606	\$596	\$924	\$471	\$507	\$0	\$0	\$0	\$5,513
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	\$13,636	\$15,161	\$15,000	\$13,231	\$14,442	\$14,665	\$14,054	\$14,447	\$0	\$0	\$0	\$128,799

Vierra East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$2,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,936
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$144	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$1,120	\$6,686	\$3,640	\$0	\$400	\$0	\$1,444	\$0	\$0	\$0	\$0	\$0	\$11,990
Water Management System	\$7,565	\$7,565	\$8,875	\$7,765	\$7,565	\$8,211	\$7,565	\$7,765	\$8,675	\$0	\$0	\$0	\$71,550
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$223	\$223	\$223	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$894
Fire Line Maintenance	\$952	\$0	\$0	\$0	\$225	\$0	\$0	\$325	\$0	\$0	\$0	\$0	\$1,502
Basin Repair	\$0	\$0	\$0	\$455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$455
Total Maintenance	\$9,860	\$14,474	\$12,738	\$11,380	\$8,190	\$8,211	\$7,709	\$8,090	\$8,675	\$0	\$0	\$0	\$89,326

Grounds Maintenance Expenditures

Salaries	\$10,763	\$9,993	\$12,103	\$11,359	\$10,155	\$11,174	\$10,878	\$11,134	\$11,125	\$0	\$0	\$0	\$98,684
Administrative Fees	\$271	\$259	\$315	\$287	\$260	\$287	\$278	\$287	\$305	\$0	\$0	\$0	\$2,550
FICA	\$772	\$738	\$862	\$850	\$754	\$829	\$829	\$834	\$827	\$0	\$0	\$0	\$6,617
Health Insurance	\$827	\$638	\$915	\$1,328	\$1,486	\$426	\$1,230	\$1,223	\$1,264	\$0	\$0	\$0	\$9,337
Workers Compensation	\$293	\$293	\$331	\$272	\$277	\$305	\$186	\$304	\$303	\$0	\$0	\$0	\$2,498
Unemployment	\$20	\$19	\$23	\$754	\$494	\$333	\$14	\$92	\$64	\$0	\$0	\$0	\$1,813
Telephone	\$425	\$377	\$318	\$414	\$414	\$449	\$415	\$415	\$418	\$0	\$0	\$0	\$3,645
Utilities	\$406	\$379	\$373	\$326	\$352	\$383	\$383	\$480	\$598	\$0	\$0	\$0	\$3,682
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance-Property	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$0	\$0	\$0	\$1,214
Repairs	\$3,185	\$2,510	\$932	\$1,931	\$6,286	\$1,312	\$2,245	\$1,307	\$590	\$0	\$0	\$0	\$20,297
Fuel	\$1,347	\$918	\$1,688	\$1,116	\$1,038	\$630	\$2,003	\$2,101	\$663	\$0	\$0	\$0	\$11,505
Park Maintenance	\$142	\$693	\$300	\$31	\$18	\$306	\$163	\$163	\$155	\$0	\$0	\$0	\$1,971
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$244	\$0	\$0	\$0	\$300	\$223	\$0	\$253	\$0	\$0	\$0	\$0	\$1,020
Contingencies	\$0	\$5,346	\$37	\$0	\$0	\$0	\$0	\$0	\$88	\$0	\$0	\$0	\$5,471
Refuse	\$720	\$480	\$480	\$960	\$480	\$480	\$240	\$240	\$480	\$0	\$0	\$0	\$4,560
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$158	\$48	\$0	\$675	\$0	\$0	\$0	\$881
Uniforms	\$250	\$260	\$0	\$450	\$200	\$200	\$250	\$200	\$150	\$0	\$0	\$0	\$1,962
Fire Alarm System	\$129	\$129	\$137	\$0	\$139	\$139	\$1,273	\$171	\$759	\$0	\$0	\$0	\$2,875
Rain Bird Pump System	\$2,298	\$2,298	\$0	\$5,057	\$2,298	\$2,298	\$2,299	\$2,298	\$2,298	\$0	\$0	\$0	\$21,145
Maintenance Reserve- Transfer Out	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$0	\$0	\$0	\$5,867
Maintenance Reserve- Transfer Out (PY Excess)	\$9,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,484
Total Grounds Maintenance	\$117,363	\$26,097	\$21,587	\$25,875	\$25,738	\$20,719	\$23,143	\$22,289	\$21,250	\$0	\$0	\$0	\$304,063

Total Expenditures

	\$154,448	\$67,760	\$62,448	\$64,852	\$60,364	\$56,604	\$58,060	\$59,354	\$69,005	\$0	\$0	\$0	\$652,694
Excess Revenue/(Expenditures)	(\$149,758)	\$171,831	\$401,166	(\$35,329)	(\$41,407)	(\$46,570)	(\$23,363)	(\$27,601)	(\$57,599)	\$0	\$0	\$0	\$191,370

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	3,574	3,877	4,761	4,630	3,747	3,245	0	0	0	33,520
Member Rounds	597	640	645	761	676	793	741	598	498	0	0	0	5,949
Comp Rounds	484	566	599	592	489	586	597	501	368	0	0	0	4,782
<i>Revenue per Round</i>													
Paid Rounds	\$30	\$33	\$35	\$37	\$40	\$36	\$30	\$26	\$28	\$0	\$0	\$0	\$296

Revenues:

Greens Fees	\$96,077	\$111,965	\$109,258	\$133,011	\$153,726	\$173,044	\$139,476	\$98,053	\$89,869	\$0	\$0	\$0	\$1,104,479
Gift Cards - Sales	\$743	\$1,251	\$3,602	\$84	\$405	\$823	\$1,235	\$919	\$760	\$0	\$0	\$0	\$10,321
Gift Cards - Usage	(\$963)	(\$489)	(\$1,780)	(\$3,065)	(\$1,996)	(\$1,660)	(\$1,549)	(\$543)	(\$1,217)	\$0	\$0	\$0	(\$13,262)
Season Advance/Trail Fees	\$15,428	\$19,567	\$18,164	\$21,059	\$20,417	\$20,247	\$17,052	\$14,908	\$17,857	\$0	\$0	\$0	\$164,698
Associate Memberships	\$3,476	\$3,397	\$2,844	\$6,241	\$4,345	\$3,713	\$3,950	\$1,817	\$1,659	\$0	\$0	\$0	\$31,442
Driving Range	\$5,109	\$5,514	\$5,973	\$6,235	\$7,476	\$8,814	\$6,122	\$5,482	\$4,626	\$0	\$0	\$0	\$55,351
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$1,575
Merchandise Sales	\$9,560	\$9,648	\$12,429	\$9,043	\$11,368	\$12,811	\$17,677	\$14,151	\$7,513	\$0	\$0	\$0	\$104,201
Restaurant	\$1,889	\$2,185	\$5,199	\$2,184	\$1,977	\$2,868	\$818	\$1,414	\$1,456	\$0	\$0	\$0	\$19,990
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$16,895
Miscellaneous Income	\$969	\$1,103	\$968	\$5,307	\$2,773	\$4,993	\$3,052	\$1,598	\$1,070	\$0	\$0	\$0	\$21,833
Total Revenues	\$134,341	\$156,193	\$158,710	\$182,651	\$202,542	\$227,705	\$189,885	\$139,850	\$125,646	\$0	\$0	\$0	\$1,517,523

Golf Course Expenditures:

Other Contractual Services	\$513	\$1,132	\$764	\$1,225	\$970	\$408	\$772	\$1,442	\$1,313	\$0	\$0	\$0	\$8,539
Telephone/Internet	\$403	\$300	\$519	\$168	\$412	\$943	\$104	\$729	\$511	\$0	\$0	\$0	\$4,088
Postage	\$152	\$257	\$0	\$313	\$21	\$324	\$47	\$345	\$0	\$0	\$0	\$0	\$1,457
Printing & Binding	\$0	\$409	\$0	\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$691
Utilities	\$368	\$397	\$281	\$681	\$477	\$791	\$387	\$486	\$146	\$0	\$0	\$0	\$4,015
Repairs & Maintenance	\$373	\$375	\$0	\$1,043	\$519	\$723	\$968	\$818	\$3,437	\$0	\$0	\$0	\$8,256
Advertising	\$4,843	\$3,044	\$4,819	\$3,841	\$2,765	\$2,507	\$3,901	\$2,622	\$2,464	\$0	\$0	\$0	\$30,807
Bank Charges	\$2,073	\$2,748	\$2,948	\$3,162	\$4,032	\$3,494	\$4,008	\$4,071	\$4,203	\$0	\$0	\$0	\$30,739
Office Supplies	\$1,074	\$752	\$612	\$857	\$84	\$212	\$521	\$245	\$0	\$0	\$0	\$0	\$4,356
Operating Supplies	\$427	\$811	\$406	\$717	\$235	\$212	\$433	\$251	\$592	\$0	\$0	\$0	\$4,015
Dues, Licenses & Subscriptions	\$663	\$13	\$585	\$0	\$4,317	\$380	\$315	\$350	\$536	\$0	\$0	\$0	\$7,160
Drug Testing - All Departments	\$0	\$0	\$92	\$0	\$47	\$0	\$47	\$142	\$0	\$0	\$0	\$0	\$328
Training, Education & Employee Relations	\$0	\$468	\$815	\$112	\$20	\$167	\$0	\$783	\$719	\$0	\$0	\$0	\$3,084
Contractual Security	\$169	\$112	\$112	\$112	\$112	\$112	\$112	\$74	\$112	\$0	\$0	\$0	\$1,029
IT Services	\$340	\$0	\$0	\$2,500	\$0	\$0	\$95	\$287	\$285	\$0	\$0	\$0	\$3,507
Total Golf Course Expenditures	\$113,399	\$108,818	\$111,954	\$150,013	\$144,011	\$102,205	\$111,711	\$126,643	\$14,319	\$0	\$0	\$0	\$112,072

Restaurant Expenditures:

Utilities	\$863	\$814	\$645	\$1,130	\$888	\$1,011	\$509	\$1,000	\$940	\$0	\$0	\$0	\$7,799
Pest Control	\$91	\$91	\$91	\$91	\$95	\$95	\$95	\$95	\$99	\$0	\$0	\$0	\$845
Equipment Lease	\$94	\$94	\$94	\$94	\$92	\$94	\$94	\$0	\$94	\$0	\$0	\$0	\$750
Total Restaurant Expenditures	\$1,048	\$999	\$831	\$1,315	\$1,075	\$1,200	\$698	\$1,095	\$1,133	\$0	\$0	\$0	\$9,394

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Golf Operations:													
Salaries	\$17,491	\$16,181	\$18,525	\$18,670	\$14,506	\$19,605	\$19,356	\$18,226	\$16,997	\$0	\$0	\$0	\$159,557
Administrative Fee	\$1,320	\$1,338	\$1,625	\$1,482	\$1,290	\$1,534	\$1,507	\$1,557	\$1,650	\$0	\$0	\$0	\$13,304
PIC&Expense	\$1,338	\$1,238	\$1,918	\$1,428	\$1,110	\$1,500	\$1,481	\$1,387	\$1,318	\$0	\$0	\$0	\$12,717
Health Insurance	\$38	\$38	\$38	\$38	\$38	\$54	\$36	\$203	\$15	\$0	\$0	\$0	\$499
Workers Compensation	\$478	\$442	\$696	\$510	\$396	\$536	\$286	\$465	\$485	\$0	\$0	\$0	\$4,338
Unemployment	\$559	\$512	\$500	\$1,188	\$841	\$913	\$825	\$848	\$783	\$0	\$0	\$0	\$6,970
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,575	\$1,666	\$1,678	\$2,197	\$1,768	\$2,471	\$1,662	\$2,165	\$1,658	\$0	\$0	\$0	\$16,840
Repairs	\$0	\$525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525
Pest Control	\$158	\$91	\$91	\$91	\$95	\$95	\$95	\$95	\$95	\$0	\$0	\$0	\$908
Supplies	\$2,066	\$749	\$1,847	\$1,386	\$945	\$581	\$1,959	\$1,122	\$702	\$0	\$0	\$0	\$11,357
Uniforms	\$173	\$0	\$58	\$0	\$72	\$0	\$178	\$0	\$0	\$0	\$0	\$0	\$481
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$26
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$3,786	\$3,965	\$3,920	\$3,559	\$3,750	\$3,972	\$4,023	\$3,632	\$3,846	\$0	\$0	\$0	\$34,452
Cart Maintenance	\$215	\$0	\$24	\$707	\$436	\$147	\$0	\$474	\$871	\$0	\$0	\$0	\$2,874
Driving Range	\$0	\$0	\$0	\$365	(\$1,080)	\$0	\$732	\$0	\$880	\$0	\$0	\$0	\$897
Total Golf Operation Expenditures	\$29,196	\$26,747	\$30,923	\$31,623	\$24,167	\$31,406	\$32,408	\$29,995	\$29,280	\$0	\$0	\$0	\$265,744

Merchandise Sales:

Cost of Goods Sold

Total Merchandise Sales

Cost of Goods Sold	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$0	\$0	\$0	\$65,950
Total Merchandise Sales	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$0	\$0	\$0	\$65,950

Golf Course Maintenance:

Salaries	\$35,460	\$33,522	\$39,979	\$36,998	\$32,822	\$35,951	\$33,602	\$37,175	\$35,101	\$0	\$0	\$0	\$320,610
Administrative Fees	\$869	\$857	\$1,037	\$945	\$854	\$906	\$870	\$898	\$877	\$0	\$0	\$0	\$8,113
PIC&Expense	\$2,555	\$2,491	\$2,379	\$2,574	\$2,351	\$2,574	\$2,404	\$2,762	\$2,788	\$0	\$0	\$0	\$22,956
Employee Insurance	\$5,490	\$3,508	\$4,709	\$4,397	\$4,469	\$5,275	\$4,085	\$3,218	\$2,819	\$0	\$0	\$0	\$37,970
Workers Compensation	\$963	\$915	\$901	\$1,009	\$896	\$980	\$915	\$1,012	\$956	\$0	\$0	\$0	\$8,546
Unemployment	\$85	\$0	\$0	\$2,390	\$1,353	\$1,353	\$488	\$370	\$216	\$0	\$0	\$0	\$6,262
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$4,500
Fire Alarm System	\$129	\$86	\$97	\$86	\$86	\$86	\$86	\$86	\$72	\$0	\$0	\$0	\$814
Telephone/Internet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities/Water	\$1,946	\$1,516	\$1,960	\$2,550	\$2,086	\$2,840	\$580	\$3,929	\$3,309	\$0	\$0	\$0	\$20,715
Repairs	\$5,044	\$5,146	\$2,356	\$4,479	\$3,689	\$3,586	\$4,599	\$3,920	\$1,629	\$0	\$0	\$0	\$34,449
Fuel & Oil	\$2,735	\$3,391	\$2,683	\$2,267	\$2,357	\$1,339	\$4,337	\$5,025	\$1,347	\$0	\$0	\$0	\$25,480
Pest Control	\$67	\$74	\$74	\$74	\$77	\$77	\$77	\$77	\$77	\$0	\$0	\$0	\$673
Irrigation/Drainage	\$1,522	\$1,628	\$1,773	\$3,365	\$3,399	\$2,876	\$3,594	\$2,471	\$2,396	\$0	\$0	\$0	\$23,024
Sand and Topsoil	\$5,419	\$2,208	\$934	\$1,204	\$397	\$2,174	\$1,135	\$3,971	\$857	\$0	\$0	\$0	\$18,300
Flower/Mulch	\$0	\$0	\$142	\$0	\$1,995	\$581	\$1,657	\$0	\$0	\$0	\$0	\$0	\$4,374
Fertilizer	\$7,561	\$13,172	\$7,722	\$6,311	\$8,054	\$8,700	\$14,520	\$13,218	\$12,521	\$0	\$0	\$0	\$91,778
Seed/Soil	\$1,579	\$1,579	\$1,579	\$1,579	\$1,579	\$1,579	\$1,579	\$1,579	\$1,579	\$0	\$0	\$0	\$11,521
Trash Removal	\$1,38	\$0	\$162	\$301	\$138	\$0	\$138	\$138	\$138	\$0	\$0	\$0	\$1,155
Contingency	\$1,800	\$0	\$562	\$1,510	\$0	\$0	\$650	\$0	\$0	\$0	\$0	\$0	\$4,522
First Aid	\$169	\$0	\$0	\$42	\$0	\$0	\$225	\$22	\$110	\$0	\$0	\$0	\$569
Office Supplies	\$807	\$0	\$0	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$854
Operating Supplies	\$1,304	\$490	\$676	\$1,116	\$183	\$0	\$241	\$527	\$376	\$0	\$0	\$0	\$4,912
Training	\$0	\$0	\$523	\$0	\$486	\$0	\$241	\$0	\$236	\$0	\$0	\$0	\$1,486
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$84
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$735	\$588	\$588	\$733	\$595	\$595	\$761	\$815	\$625	\$0	\$0	\$0	\$6,034
Equipment Rental	\$0	\$0	\$0	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414
Equipment Lease	\$13,469	\$13,469	\$13,469	\$13,469	\$13,981	\$13,488	\$14,802	\$12,547	\$13,225	\$0	\$0	\$0	\$121,921
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$90,347	\$85,139	\$84,803	\$88,437	\$82,347	\$85,550	\$92,086	\$92,682	\$80,647	\$0	\$0	\$0	\$782,037

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Administrative Expenditures:													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$450
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$750
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$361	\$361	\$361	\$361	\$361	\$0	\$0	\$3,006
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$1,125
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$42,210
Insurance	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,461	\$5,390	\$5,390	\$5,462	\$5,390	\$0	\$0	\$48,650
Property Taxes	\$601	\$601	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$0	\$0	\$9,498
Total Administrative Expenditures	\$11,252	\$11,252	\$11,836	\$11,836	\$11,836	\$11,955	\$11,884	\$11,884	\$11,956	\$0	\$0	\$0	\$105,689
Reserves:													
Renewal & Replacement	\$1,820	\$2,687	\$3,124	\$3,174	\$3,653	\$4,051	\$4,554	\$3,798	\$2,797	\$0	\$0	\$0	\$29,658
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,820	\$2,687	\$3,124	\$3,174	\$3,653	\$4,051	\$4,554	\$3,798	\$2,797	\$0	\$0	\$0	\$29,658
Total Revenues	\$134,341	\$156,193	\$158,710	\$182,651	\$202,542	\$227,705	\$189,885	\$139,850	\$125,646	\$0	\$0	\$0	\$1,517,523
Total Expenditures	\$152,921	\$143,341	\$152,413	\$159,855	\$144,497	\$154,081	\$160,079	\$162,259	\$141,098	\$0	\$0	\$0	\$1,370,544
Operating Income (Loss)	(\$18,581)	\$12,852	\$6,297	\$22,797	\$58,045	\$73,624	\$29,806	(\$22,409)	(\$15,452)	\$0	\$0	\$0	\$146,978
Non Operating Revenues/Expenditures:													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$39,894	\$39,894	\$39,894	\$0	\$0	\$0	\$398,858
Interest Income	\$91	\$94	\$70	\$289	\$72	\$65	\$72	\$29	\$8	\$0	\$0	\$0	\$789,52
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$14,303)	(\$0)	(\$0)	(\$0)	(\$128,728)
Principal Expense	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$0)	(\$0)	(\$0)	(\$296,250)
Total Non Operating Revenues/(Expenditures)	(\$599)	(\$596)	(\$620)	(\$402)	(\$618)	(\$625)	(\$7,255)	(\$7,297)	(\$7,318)	\$0	\$0	\$0	(\$25,330)
Net Non Operating Income / (Loss)	(\$19,180)	\$12,256	\$5,676	\$22,395	\$57,427	\$72,999	\$22,552	(\$23,706)	(\$22,770)	\$0	\$0	\$0	\$121,648

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	\$9,043	\$11,368	\$12,811	\$17,677	\$14,151	\$7,513	\$0	\$0	\$0	\$104,201
Total Revenues	\$9,560	\$9,648	\$12,429	\$9,043	\$11,368	\$12,811	\$17,677	\$14,151	\$7,513	\$0	\$0	\$0	\$104,201
<i>Expenditures</i>													
Cost of Goods Sold	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$0	\$0	\$0	\$65,950
Total Expenditures	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$0	\$0	\$0	\$65,950
Operating Income (Loss)	\$1,700	\$3,948	\$3,487	\$586	\$3,959	\$3,097	\$10,939	\$3,987	\$6,547	\$0	\$0	\$0	\$38,250

**Viera East
Community Development District
Long Term Debt Report**

Series 2006 Water Management Refunding Bonds	
Interest Rate:	5.750%
Maturity Date:	5/1/2022
Reserve Fund Definition:	10% Max Annual Dept
Reserve Fund Requirement:	\$239,334
Reserve Fund Balance (1):	\$239,334
Bonds outstanding - 9/30/2016	\$11,855,000
Less: May 1, 2017 Principal	(\$1,710,000)
Less: May 1, 2018 Principal	(\$1,810,000)
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 Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$280,337
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
 Golf Course/Recreation Fund- Operations
 Prior Month/Year Comparison

	Actuals 6/30/18	Actuals 6/30/19	Variance	Year to Date 6/30/18	Year to Date 6/30/19	Variance
<i>Revenues:</i>						
Greens Fees	\$90,392	\$ 89,869	\$ (523)	\$1,062,414	\$ 1,104,479	\$ 42,065
Gift Cards - Sales	\$1,186	\$ 760	\$ (426)	\$10,542	\$ 10,321	\$ (221)
Gift Cards - Usage	(\$1,110)	(\$1,217)	\$ (107)	(\$15,748)	\$ (13,262)	\$ 2,486
Season Advance/Trail Fees	\$13,125	\$ 17,857	\$ 4,732	\$145,067	\$ 164,698	\$ 19,631
Associate Memberships	\$1,422	\$ 1,659	\$ 237	\$32,745	\$ 31,442	\$ (1,303)
Driving Range	\$4,253	\$ 4,626	\$ 373	\$61,272	\$ 55,351	\$ (5,921)
Golf Lessons	\$175	\$ 175	\$ -	\$1,575	\$ 1,575	\$ -
Merchandise Sales	\$11,604	\$ 7,513	\$ (4,091)	\$99,423	\$ 104,201	\$ 4,778
Restaurant	\$1,707	\$ 1,456	\$ (251)	\$18,957	\$ 19,990	\$ 1,034
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$16,895	\$ 16,895	\$ -
Miscellaneous Income	\$665	\$ 1,070	\$ 404	\$13,556	\$ 21,833	\$ 8,277
Total Revenues	\$ 125,297	\$ 125,646	\$ 349	\$ 1,446,697	\$ 1,517,523	\$ 70,826
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 9,666	\$ 14,319	\$ (4,653)	\$ 109,873	\$ 112,072	\$ (2,198)
Restaurant	\$ 987	\$ 1,133	\$ (145)	\$ 7,986	\$ 9,394	\$ (1,408)
Golf Operations	\$ 26,957	\$ 29,280	\$ (2,323)	\$ 253,205	\$ 265,744	\$ (12,539)
Merchandise Sales	\$ 1,398	\$ 967	\$ 431	\$ 64,823	\$ 65,950	\$ (1,127)
Golf Course Maintenance	\$ 89,067	\$ 80,647	\$ 8,420	\$ 739,123	\$ 782,037	\$ (42,914)
Administrative	\$ 12,970	\$ 11,956	\$ 1,014	\$ 108,237	\$ 105,689	\$ 2,547
Reserves	\$ 2,557	\$ 2,797	\$ (240)	\$ 27,918	\$ 29,658	\$ (1,740)
Total Expenditures	\$ 143,602	\$ 141,098	\$ 2,504	\$ 1,311,165	\$ 1,370,544	\$ (59,379)
Operating Income/(Loss)	\$ (18,305)	\$ (15,452)	\$ 2,853	\$ 135,532	\$ 146,978	\$ 11,447

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

PY - PREVIOUS YEAR

<u>Rounds of Golf</u>	Monthly		Year to Date	
<u>Paid Rounds</u>				
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	
<u>Member Rounds</u>				
Rounds of Golf - Members	500	12%	5,972	13%
Total Member Rounds	500		5,972	
<u>Comp Rounds</u>				
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	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
<u>Member Rounds</u>			
440	5,384	60	588
440	5,384	60	588
<u>Comp Rounds</u>			
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

<u>Revenues</u>	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	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	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

<u>Average \$ per Round of Golf</u>	Monthly	Year to Date
<u>Average \$ per round of Golf</u>		
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

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$31.49	\$36.81	(\$0.56)	(\$0.53)
\$25.89	\$29.92	(\$0.76)	(\$0.53)
\$29.23	\$33.71	(\$2.39)	(\$1.49)
\$35.57	\$36.93	(\$5.02)	\$2.56
#DIV/0!	\$33.38	#DIV/0!	\$0.16
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$20.06	\$22.98	\$0.64	\$1.59
\$30.06	\$33.79	(\$2.57)	(\$0.94)

	Monthly	Year to Date
Membership Revenue	\$14,661	\$161,499
Average \$ per round of Golf	\$29.32	\$27.04

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