



**Viera East
Community Development
District**

Unaudited Financial Reporting

July 31, 2019



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Viera East
Community Development District
 Combined Balance Sheet
 July 31, 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	\$616,516	\$6,702	---	\$277,280	\$900,498
Accounts Receivable	---	---	---	(\$279)	(\$279)
Rent Receivable	---	---	---	\$962	\$962
Due From Golf Course	\$6,044	---	---	---	\$6,044
Due From General Fund	---	---	---	\$39,796	\$39,796
Due From Capital Reserve	---	---	---	---	\$0
Due from Debt Service	\$12,378	---	---	\$44,743	\$57,121
Due from Other	---	---	---	\$2,678	\$2,678
Inventory - Pro Shop	---	---	---	\$100,804	\$100,804
<u>Investments:</u>					
State Board	---	\$241,923	---	---	\$241,923
Benefit Assessment- Series 2012	---	---	---	\$3,470	\$3,470
Reserve - Series 2012	---	---	---	\$280,406	\$280,406
Bond Service 2006	---	---	\$516,325	---	\$516,325
Bond Service 2012	---	---	---	\$0	\$0
Improvements (Net of Depreciation)	---	---	---	\$1,253,559	\$1,253,559
Prepaid Expenses- Debt	---	---	---	\$65,833	\$65,833
Prepaid Expenses- Operations	\$3,882	---	---	\$46,446	\$50,328
Total Assets	\$638,819	\$248,625	\$516,325	\$2,115,697	\$3,519,467
<i>Liabilities</i>					
Accounts Payable	\$148,744	---	---	\$21,012	\$169,756
Accrued Expenses	\$13,197	---	---	\$1,417	\$14,614
Deferred Revenue- Season Advance	---	---	---	\$57,598	\$57,598
Deferred Revenue- Special Assessments O&M	---	---	---	\$3,755	\$3,755
Deferred Revenue- Special Assessments Debt	---	---	---	\$115,122	\$115,122
Deposit-Divots Grill	---	---	---	\$2,000	\$2,000
Due to General Fund	---	---	\$12,378	\$6,044	\$18,422
Accrued Interest Payable	---	---	---	\$42,911	\$42,911
Accrued Principal Payable	---	---	---	---	\$0
Sales Tax Payable	---	---	---	\$8,079	\$8,079
Event Deposits	---	---	---	(\$11,502)	(\$11,502)
Due to Golf Course	\$39,796	---	\$44,743	---	\$84,539
Due to Debt Service	---	---	---	---	\$0
Accrued Payroll Payable	\$6,685	---	---	\$15,334	\$22,019
Bonds Payable - Series 2012	---	---	---	\$3,700,000	\$3,700,000
Bond Discount	---	---	---	(\$18,220)	(\$18,220)
Deferred Loss	---	---	---	(\$187,085)	(\$187,085)
<i>Fund Equity</i>					
Net Assets	---	---	---	(\$1,640,767)	(\$1,640,767)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$3,882	---	---	---	\$3,882
Unassigned	\$250,516	---	---	---	\$250,516
Assigned- Capital Reserve Fund	---	\$248,625	---	---	\$248,625
Restricted for Debt Service	---	---	\$459,205	---	\$459,205
Total Liabilities, Fund Equity, Other	\$638,819	\$248,625	\$516,325	\$2,115,697	\$3,519,467

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending July 31, 2019

	Adopted Budget	Prorated Budget 7/31/19	Actual 7/31/19	Variance
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Revenues

Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$46,900	\$46,900	\$0
Interest Income	\$100	\$83	\$10	(\$74)
Total Revenues	\$864,536	\$855,139	\$855,067	(\$73)

Administrative Expenditures

Supervisors Fees	\$30,195	\$25,163	\$23,939	\$1,224
Engineering Fees	\$5,000	\$4,167	\$11,435	(\$7,268)
Attorney's Fees	\$5,000	\$4,167	\$650	\$3,517
Dissemination	\$1,000	\$833	\$833	\$0
Trustee Fees	\$5,600	\$4,667	\$5,048	(\$381)
Annual Audit	\$6,500	\$5,417	\$5,417	(\$0)
Collection Agent	\$2,500	\$2,083	\$2,083	(\$0)
Management Fees	\$100,440	\$83,700	\$83,700	\$0
Postage	\$1,500	\$1,250	\$580	\$670
Printing & Binding	\$2,500	\$2,083	\$949	\$1,134
Insurance- Liability	\$7,293	\$6,078	\$5,233	\$844
Legal Advertising	\$2,500	\$2,083	\$196	\$1,887
Other Current Charges	\$1,500	\$1,250	\$849	\$401
Office Supplies	\$3,000	\$2,500	\$194	\$2,306
Dues & Licenses	\$175	\$146	\$145	\$1
Information Technology	\$3,400	\$2,833	\$2,833	\$0
Total Administrative	\$178,103	\$148,420	\$144,085	\$4,335

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending July 31, 2019

	Adopted Budget	Prorated Budget 7/31/19	Actual 7/31/19	Variance
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Operating Expenditures

Salaries	\$136,662	\$113,885	\$115,163	(\$1,278)
Administrative Fee	\$1,463	\$1,219	\$1,285	(\$66)
FICA Expense	\$10,455	\$8,713	\$8,670	\$42
Employee Insurance	\$8,893	\$7,411	\$6,839	\$571
Workers Compensation	\$2,679	\$2,233	\$3,755	(\$1,522)
Unemployment	\$853	\$711	\$954	(\$243)
Other Contractual	\$5,000	\$4,167	\$5,784	(\$1,618)
Training	\$500	\$417	\$0	\$417
Uniforms	\$500	\$417	\$0	\$417
Total Operating	\$167,005	\$139,171	\$142,451	(\$3,281)

Maintenance Expenditures

Canal Maintenance	\$14,000	\$11,667	\$2,936	\$8,731
Lake Bank Restoration	\$60,000	\$50,000	\$0	\$50,000
Environmental Services	\$20,000	\$16,667	\$12,565	\$4,102
Water Management System	\$99,000	\$82,500	\$79,815	\$2,685
Control Burns	\$15,000	\$12,500	\$0	\$12,500
Contingencies	\$9,000	\$7,500	\$894	\$6,606
Fire Line Maintenance	\$5,000	\$4,167	\$1,502	\$2,664
Basin Repair	\$4,000	\$3,333	\$455	\$2,878
Total Maintenance	\$226,000	\$188,333	\$98,166	\$90,167

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending July 31, 2019

	Adopted Budget	Prorated Budget 7/31/19	Actual 7/31/19	Variance
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Grounds Maintenance Expenditures

Salaries	\$147,875	\$123,229	\$109,371	\$13,858
Administrative Fees	\$3,454	\$2,878	\$2,847	\$32
FICA	\$11,312	\$9,427	\$7,410	\$2,017
Health Insurance	\$30,559	\$25,466	\$10,601	\$14,865
Workers Compensation	\$2,898	\$2,415	\$2,790	(\$375)
Unemployment	\$2,120	\$1,767	\$1,834	(\$68)
Telephone	\$4,500	\$3,750	\$4,067	(\$317)
Utilities	\$7,700	\$6,417	\$4,071	\$2,345
Property Appraiser	\$1,990	\$1,658	\$1,986	(\$328)
Insurance	\$1,447	\$1,206	\$1,348	(\$143)
Repairs	\$12,000	\$10,000	\$20,568	(\$10,568)
Fuel	\$7,500	\$6,250	\$13,576	(\$7,326)
Park Maintenance	\$3,000	\$2,500	\$2,133	\$367
Sidewalk Maintenance	\$5,000	\$4,167	\$198	\$3,969
Chemicals	\$5,000	\$4,167	\$1,802	\$2,365
Contingencies	\$5,000	\$4,167	\$5,471	(\$1,305)
Refuse	\$8,000	\$6,667	\$4,800	\$1,867
Office Supplies	\$750	\$625	\$919	(\$294)
Uniforms	\$3,000	\$2,500	\$2,212	\$288
Fire Alarm System	\$4,000	\$3,333	\$3,045	\$288
Rain Bird Pump System	\$18,500	\$15,417	\$23,444	(\$8,027)
Maintenance Reserve - Transfer Out	\$7,823	\$6,519	\$6,519	(\$0)
Maintenance Reserve - Transfer Out (Excess)	\$0	\$0	\$94,484	(\$94,484)
Total Grounds Maintenance	\$293,428	\$244,523	\$325,496	(\$80,973)
Total Expenditures	\$864,536	\$720,447	\$710,198	\$10,248
Excess Revenue/(Expenditures)	\$0		\$144,868	
Beginning Fund Balance	\$0		\$285,530	
Ending Fund Balance	\$0		\$430,398	

Viera East

Community Development District

Capital Reserve Fund
Statement of Revenues & Expenditures
For Period Ending July 31, 2019

	Adopted Budget	Prorated Budget 7/31/19	Actual 7/31/19	Variance
Revenues				
Interest Income	\$250	\$208	\$5,344	\$5,135
Reserve Funding - Transfer In (General)	\$7,823	\$6,519	\$6,519	\$0
Reserve Funding - Transfer In (Golf)	\$20,468	\$17,057	\$32,171	\$15,114
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$94,484	\$94,484
Total Revenues	\$28,541	\$23,784	\$138,517	\$114,733
Expenditures				
Capital Outlay	\$100,000	\$43,869	\$43,869	\$0
Truck Maintenance	\$25,000	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$43,869	\$43,869	\$0
Excess Revenues/(Expenditures)	(\$96,459)		\$94,649	
Beginning Fund Balance	\$283,792		\$153,977	
Ending Fund Balance	\$187,332		\$248,625	

Viera East Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending July 31, 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
7/19/19	Regions	Wire Fee	\$ 15.00
Total			<u><u>\$ 43,868.67</u></u>

Viera East
Community Development District
Debt Service Fund
Statement of Revenues & Expenditures
For Period Ending July 31, 2019

	Adopted Budget	Prorated Budget 7/31/19	Actual 7/31/19	Variance
Revenues				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$83	\$2,984	\$2,900
Total Revenues	\$2,423,270	\$2,423,253	\$2,426,154	\$2,900
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	\$46,873	\$46,745	\$128
Total Expenditures	\$2,436,135	\$2,436,135	\$2,436,007	\$128
Excess Revenues/(Expenditures)	(\$12,865)		(\$9,854)	
Beginning Fund Balance	\$466,966		\$469,058	
Ending Fund Balance	\$454,101		\$459,205	

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending July 31, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	36,250	2,556	2,324	232	34,874	31,846	3,028
Member Rounds	10,000	490	641	(151)	6,439	8,785	(2,346)
Comp Rounds	4,000	223	256	(33)	3,385	3,514	(129)
EZ Links	3,000	205	192	13	3,027	2,636	392
Total Memberships	60	0	-	-	66	60	6
<i>Revenue per Round</i>							
Paid Rounds	\$36	\$27	\$33	(\$5)	\$34	\$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	\$70,159	\$75,881	(\$5,721)	\$1,174,638	\$1,161,107	\$13,531
Gift Cards - Sales	\$25,000	\$593	\$1,450	(\$857)	\$10,914	\$22,188	(\$11,274)
Gift Cards - Usage	(\$25,000)	(\$837)	(\$1,450)	\$613	(\$14,099)	(\$22,188)	\$8,088
Season Advance/Trail Fees	\$210,000	\$14,236	\$12,180	\$2,056	\$178,934	\$186,375	(\$7,441)
Associate Memberships	\$42,000	\$1,185	\$2,436	(\$1,251)	\$32,627	\$37,275	(\$4,648)
Driving Range	\$80,000	\$4,344	\$4,640	(\$296)	\$59,694	\$71,000	(\$11,306)
Golf Lessons	\$2,100	\$175	\$122	\$53	\$1,750	\$1,864	(\$114)
Merchandise Sales	\$115,000	\$9,125	\$6,670	\$2,455	\$113,326	\$102,063	\$11,263
Restaurant	\$20,000	\$1,091	\$1,160	(\$69)	\$21,081	\$17,750	\$3,331
Special Assessments - Operations	\$22,527	\$1,877	\$1,879	(\$2)	\$18,773	\$18,769	\$3
Miscellaneous Income	\$15,000	\$887	\$1,251	(\$364)	\$22,720	\$12,498	\$10,222
Total Revenues	\$1,814,917	\$102,834	\$106,218	(\$3,384)	\$1,620,357	\$1,608,701	\$11,656

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,441	\$1,251	(\$190)	\$9,981	\$12,498	\$2,517
Telephone/Internet	\$5,500	\$393	\$459	\$66	\$4,481	\$4,583	\$102
Postage	\$450	\$107	\$38	(\$70)	\$1,564	\$375	(\$1,189)
Printing & Binding	\$1,000	\$0	\$83	\$83	\$691	\$833	\$142
Utilities	\$5,000	\$700	\$417	(\$283)	\$4,715	\$4,166	(\$549)
Repairs & Maintenance	\$7,000	\$648	\$584	(\$64)	\$8,904	\$5,832	(\$3,072)
Advertising	\$45,000	\$1,523	\$3,753	\$2,230	\$32,331	\$37,494	\$5,163
Bank Charges	\$30,500	\$2,420	\$2,544	\$123	\$33,160	\$25,413	(\$7,747)
Office Supplies	\$1,500	\$153	\$125	(\$28)	\$4,509	\$1,250	(\$3,259)
Operating Supplies	\$8,500	\$148	\$709	\$561	\$4,163	\$7,082	\$2,919
Dues, Licenses & Subscriptions	\$2,500	\$867	\$209	(\$659)	\$8,027	\$2,083	(\$5,944)
Drug Testing - All Departments	\$200	\$0	\$17	\$17	\$328	\$167	(\$161)
Training, Education & Employee Relations	\$2,500	\$0	\$209	\$209	\$3,084	\$2,083	(\$1,001)
Contractual Security	\$5,000	\$266	\$417	\$151	\$1,295	\$4,166	\$2,871
IT Services	\$3,000	\$145	\$250	\$105	\$3,652	\$2,500	(\$1,152)
Total Golf Course Expenditures	\$132,650	\$8,813	\$11,063	\$2,250	\$120,884	\$110,524	(\$10,360)

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending July 31, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,680	\$879	\$620	(\$258)	\$8,678	\$8,504	(\$174)
Pest Control	\$1,800	\$95	\$115	\$20	\$940	\$1,581	\$641
Equipment Lease	\$1,100	\$94	\$71	(\$23)	\$844	\$966	\$123
Total Restaurant Expenditures	\$12,580	\$1,068	\$806	(\$261)	\$10,461	\$11,052	\$590
<i>Golf Operation Expenditures</i>							
Salaries	\$233,200	\$16,173	\$19,433	\$3,260	\$175,730	\$194,326	\$18,596
Administrative Fee	\$16,543	\$1,583	\$1,379	(\$205)	\$14,887	\$13,785	(\$1,102)
FICA Expense	\$18,280	\$1,237	\$1,523	\$286	\$13,955	\$15,233	\$1,278
Health Insurance	\$506	\$67	\$42	(\$25)	\$566	\$422	(\$145)
Workers Compensation	\$4,684	\$442	\$390	(\$52)	\$4,780	\$3,903	(\$877)
Unemployment	\$10,726	\$740	\$894	\$154	\$7,710	\$8,938	\$1,228
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Utilities	\$20,500	\$1,716	\$1,708	(\$7)	\$18,555	\$17,083	(\$1,472)
Repairs	\$250	\$0	\$21	\$21	\$525	\$208	(\$317)
Pest Control	\$1,800	\$95	\$150	\$55	\$1,003	\$1,500	\$497
Supplies	\$3,000	\$791	\$250	(\$541)	\$12,148	\$2,500	(\$9,648)
Uniforms	\$1,500	\$0	\$125	\$125	\$481	\$1,250	\$769
Training, Education & Employee Relations	\$2,000	\$0	\$167	\$167	\$26	\$1,667	\$1,641
Fuel	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Cart Lease	\$46,500	\$3,564	\$3,875	\$311	\$38,016	\$38,750	\$734
Cart Maintenance	\$4,000	\$260	\$333	\$73	\$3,134	\$3,333	\$199
Driving Range	\$10,000	\$2,809	\$833	(\$1,975)	\$3,706	\$8,333	\$4,628
Total Golf Operation Expenditures	\$374,489	\$29,477	\$31,206	\$1,729	\$295,222	\$312,065	\$16,843
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$7,038	\$6,417	(\$622)	\$72,989	\$64,167	(\$8,822)
Total Merchandise Sales	\$77,000	\$7,038	\$6,417	(\$622)	\$72,989	\$64,167	(\$8,822)

Vierra East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending July 31, 2019

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Golf Course Maintenance</i>							
Salaries	\$400,000	\$34,534	\$33,333	(\$1,200)	\$355,144	\$333,333	(\$21,810)
Administrative Fees	\$12,000	\$926	\$1,000	\$74	\$9,039	\$10,000	\$961
FICA Expense	\$30,600	\$2,547	\$2,550	\$3	\$25,503	\$25,500	(\$3)
Employee Insurance	\$52,157	\$3,647	\$4,346	\$700	\$41,616	\$43,464	\$1,848
Workers Compensation	\$7,840	\$940	\$653	(\$287)	\$9,486	\$6,533	(\$2,953)
Unemployment	\$7,000	\$261	\$583	\$323	\$6,523	\$5,833	(\$689)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$350	\$350
Consulting Fees	\$6,000	\$500	\$500	\$0	\$5,000	\$5,000	\$0
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$814	\$3,333	\$2,520
Telephone/Internet	\$2,500	\$0	\$208	\$208	\$0	\$2,083	\$2,083
Utilities/Water	\$26,200	\$2,187	\$2,183	(\$3)	\$22,901	\$21,833	(\$1,068)
Repairs	\$42,000	\$3,524	\$3,500	(\$24)	\$37,999	\$35,000	(\$2,999)
Fuel & Oil	\$45,000	\$4,204	\$3,750	(\$454)	\$29,684	\$37,500	\$7,816
Pest Control	\$1,500	\$77	\$125	\$48	\$750	\$1,250	\$500
Irrigation/Drainage	\$34,000	\$3,501	\$2,833	(\$668)	\$26,525	\$28,333	\$1,809
Sand and Topsoil	\$17,500	\$383	\$1,458	\$1,075	\$18,683	\$14,583	(\$4,100)
Flower/Mulch	\$7,000	\$27	\$583	\$557	\$4,401	\$5,833	\$1,433
Fertilizer	\$130,000	\$13,005	\$10,833	(\$2,172)	\$104,783	\$108,333	\$3,550
Seed/Sod	\$14,000	\$314	\$1,167	\$853	\$11,835	\$11,667	(\$168)
Trash Removal	\$2,000	\$138	\$167	\$28	\$1,294	\$1,667	\$373
Contingency	\$6,000	\$0	\$500	\$500	\$4,522	\$5,000	\$478
First Aid	\$600	\$0	\$50	\$50	\$569	\$500	(\$69)
Office Supplies	\$500	\$0	\$42	\$42	\$854	\$417	(\$437)
Operating Supplies	\$18,000	\$465	\$1,500	\$1,035	\$5,378	\$15,000	\$9,622
Training	\$500	(\$492)	\$42	\$534	\$994	\$417	(\$578)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$84	\$1,250	\$1,166
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$833	\$833
Uniforms	\$10,500	\$784	\$875	\$91	\$6,818	\$8,750	\$1,932
Equipment Rental	\$2,500	\$0	\$208	\$208	\$414	\$2,083	\$1,669
Equipment Lease	\$160,000	\$13,646	\$13,333	(\$312)	\$135,567	\$133,333	(\$2,233)
Small Tools	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Total Golf Course Maintenance	\$1,043,317	\$85,117	\$86,943	\$1,826	\$867,180	\$869,431	\$2,251

Vierra East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending July 31, 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	\$1,250	\$1,250
Arbitrage	\$600	\$50	\$50	\$0	\$500	\$500	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$833	\$833	\$0
Trustee Fees	\$3,750	\$361	\$313	(\$48)	\$3,367	\$3,125	(\$242)
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,250	\$1,250	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$46,900	\$46,900	\$0
Insurance	\$75,000	\$5,390	\$6,250	\$860	\$54,040	\$62,500	\$8,460
Property Taxes	\$7,500	\$1,185	\$625	(\$560)	\$10,683	\$6,250	(\$4,433)
Total Administrative Expenditures	\$147,130	\$11,884	\$12,261	\$377	\$117,573	\$122,608	\$5,035
Renewal & Replacement	\$20,468	\$2,513	\$1,706	(\$807)	\$32,171	\$17,057	(\$15,114)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$20,468	\$2,513	\$1,706	(\$807)	\$32,171	\$17,057	(\$15,114)
Total Revenues	\$1,814,917	\$102,834	\$106,218	(\$3,384)	\$1,620,357	\$1,608,701	\$11,656
Total Expenditures	\$1,807,635	\$145,910	\$150,402	\$4,493	\$1,516,480	\$1,506,903	-\$9,577
Operating Income (Loss)	\$7,283	(\$43,075)	(\$44,184)	\$1,109	\$103,877	\$101,798	\$2,079
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$61,715	\$46,530	\$15,185	\$460,573	\$465,296	(\$4,723)
Interest Income	\$1,000	\$70	\$83	(\$13)	\$860	\$833	\$26
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	(\$171,638)	(\$14,303)	(\$14,303)	(\$0)	(\$143,031)	(\$143,031)	(\$0)
Principal Expense	(\$395,000)	(\$32,917)	(\$32,917)	(\$0)	(\$329,167)	(\$329,167)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$72,831)	\$14,565	(\$607)	\$15,172	(\$10,765)	(\$6,069)	(\$4,696)
Change in Net Assets	\$0	(\$28,510)	(\$44,791)	\$16,281	\$93,112	\$95,729	(\$2,617)
Beginning Net Assets	\$0	----	----	----	(\$1,733,879)	----	----
Ending Net Assets	\$0	----	----	----	(\$1,640,767)	----	----

Vierra East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$234,901	\$458,724	\$24,824	\$14,266	\$5,344	\$30,006	\$27,063	\$6,716	\$6,312	\$0	\$0	\$808,157
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	\$46,900
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	\$11,002	\$0	\$0	\$855,067

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,297	\$2,635	\$2,066	\$1,372	\$2,534	\$2,534	\$1,837	\$3,801	\$2,315	\$2,547	\$0	\$0	\$23,939
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	\$83	\$0	\$0	\$833
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$543	\$543	\$543	\$543	\$543	\$0	\$0	\$5,048
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$0	\$0	\$5,417
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$2,083
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$0	\$0	\$83,700
Postage	\$104	\$119	\$43	\$24	\$34	\$43	\$31	\$78	\$42	\$62	\$0	\$0	\$580
Printing & Binding	\$65	\$36	\$73	\$54	\$94	\$41	\$47	\$48	\$153	\$338	\$0	\$0	\$949
Insurance- Liability	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$523	\$0	\$0	\$5,233
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	\$43	\$0	\$0	\$849
Office Supplies	\$20	\$20	\$0	\$46	\$20	\$0	\$20	\$25	\$20	\$22	\$0	\$0	\$194
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$145
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$2,833
Total Administrative	\$13,060	\$13,553	\$12,762	\$12,597	\$13,204	\$13,232	\$12,543	\$14,921	\$24,632	\$13,580	\$0	\$0	\$144,085

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Operating Expenditures</i>													
Salaries	\$11,601	\$10,600	\$12,851	\$11,720	\$10,603	\$11,730	\$11,348	\$11,610	\$11,669	\$11,432	\$0	\$0	\$115,163
Administration Fee	\$125	\$117	\$142	\$129	\$117	\$129	\$125	\$129	\$137	\$134	\$0	\$0	\$1,285
FICA Expense	\$870	\$803	\$963	\$876	\$793	\$877	\$1,225	\$492	\$916	\$855	\$0	\$0	\$8,670
Health Insurance	\$701	\$886	\$592	\$624	\$796	\$648	\$648	\$648	\$648	\$648	\$0	\$0	\$6,839
Workers Compensation	\$289	\$290	\$351	\$320	\$290	\$321	\$449	\$563	\$570	\$312	\$0	\$0	\$3,755
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	\$272	\$0	\$0	\$5,784
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	\$13,652	\$0	\$0	\$142,451

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$1,120	\$6,686	\$3,640	\$0	\$400	\$0	\$144	\$0	\$0	\$575	\$0	\$0	\$12,565
Water Management System	\$7,565	\$7,565	\$8,875	\$7,765	\$7,565	\$8,211	\$7,565	\$7,765	\$8,675	\$8,265	\$0	\$0	\$79,815
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	\$8,840	\$0	\$0	\$98,166

Grounds Maintenance Expenditures

Salaries	\$10,763	\$9,993	\$12,103	\$11,359	\$10,155	\$11,174	\$10,878	\$11,134	\$11,125	\$10,687	\$0	\$0	\$109,371
Administrative Fees	\$271	\$259	\$315	\$287	\$260	\$287	\$278	\$287	\$305	\$296	\$0	\$0	\$2,847
FICA	\$772	\$738	\$862	\$850	\$754	\$829	\$851	\$834	\$827	\$793	\$0	\$0	\$7,410
Health Insurance	\$827	\$638	\$915	\$1,328	\$1,486	\$426	\$1,230	\$1,223	\$1,264	\$1,264	\$0	\$0	\$10,601
Workers Compensation	\$293	\$273	\$331	\$277	\$305	\$305	\$186	\$304	\$303	\$292	\$0	\$0	\$2,790
Unemployment	\$20	\$19	\$23	\$754	\$494	\$333	\$14	\$92	\$64	\$21	\$0	\$0	\$1,834
Telephone	\$425	\$377	\$318	\$414	\$414	\$449	\$415	\$415	\$418	\$422	\$0	\$0	\$4,067
Utilities	\$406	\$379	\$373	\$326	\$352	\$383	\$383	\$480	\$598	\$390	\$0	\$0	\$4,071
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	\$135	\$0	\$0	\$1,348
Repairs	\$3,185	\$2,510	\$932	\$1,931	\$6,286	\$1,312	\$2,245	\$1,307	\$2,050	\$2,270	\$0	\$0	\$20,568
Fuel	\$1,347	\$918	\$1,688	\$1,116	\$1,038	\$630	\$2,003	\$2,101	\$663	\$2,071	\$0	\$0	\$13,576
Park Maintenance	\$142	\$693	\$300	\$31	\$18	\$306	\$163	\$163	\$155	\$163	\$0	\$0	\$2,133
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	\$198	\$0	\$0	\$1,802
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	\$240	\$0	\$0	\$4,800
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$158	\$48	\$0	\$675	\$38	\$0	\$0	\$919
Uniforms	\$250	\$260	\$0	\$450	\$200	\$200	\$250	\$200	\$150	\$250	\$0	\$0	\$2,212
Fire Alarm System	\$129	\$129	\$137	\$0	\$139	\$139	\$1,273	\$171	\$759	\$171	\$0	\$0	\$3,045
Rain Bird Pump System	\$2,298	\$2,298	\$0	\$5,057	\$2,298	\$2,298	\$2,299	\$2,298	\$2,298	\$2,298	\$0	\$0	\$23,444
Maintenance Reserve- Transfer Out	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$652	\$0	\$0	\$6,519
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	\$21,432	\$0	\$0	\$325,496

Total Expenditures	\$154,448	\$67,760	\$62,448	\$64,852	\$60,363	\$56,604	\$58,060	\$59,354	\$69,005	\$57,504	\$0	\$0	\$710,198
Excess Revenue/(Expenditures)	(\$149,758)	\$71,831	\$40,146	(\$35,329)	(\$41,407)	(\$46,570)	(\$23,363)	(\$27,601)	(\$57,599)	(\$46,502)	\$0	\$0	\$144,868

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	3,054	3,150	2,918	3,422	3,809	4,589	4,564	3,635	3,177	2,556	0	0	34,874
Member Rounds	597	640	645	761	676	793	741	598	498	490	0	0	6,439
Comp Rounds	323	376	430	412	306	374	407	301	233	223	0	0	3,385
EZ Links	325	401	358	332	251	384	256	312	203	205	0	0	3,027
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$36	\$37	\$39	\$40	\$38	\$31	\$27	\$28	\$27	\$0	\$0	\$335

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues:</i>													
Greens Fees	\$96,077	\$111,965	\$109,258	\$133,011	\$153,726	\$173,044	\$139,476	\$98,053	\$89,869	\$70,159	\$0	\$0	\$1,174,638
Gift Cards - Sales	\$743	\$1,251	\$3,602	\$584	\$405	\$823	\$1,235	\$919	\$760	\$593	\$0	\$0	\$10,914
Gift Cards - Usage	(\$963)	(\$489)	(\$1,780)	(\$3,065)	(\$1,996)	(\$1,660)	(\$1,549)	(\$543)	(\$1,217)	(\$837)	\$0	\$0	(\$14,099)
Season Advance/Trail Fees	\$15,428	\$19,567	\$18,164	\$21,059	\$20,417	\$20,247	\$17,052	\$14,908	\$17,857	\$14,236	\$0	\$0	\$178,934
Associate Memberships	\$3,476	\$3,397	\$2,844	\$6,241	\$4,345	\$3,713	\$3,950	\$1,817	\$1,659	\$1,185	\$0	\$0	\$32,627
Driving Range	\$5,109	\$5,514	\$5,973	\$6,235	\$7,476	\$8,814	\$6,122	\$5,482	\$4,626	\$4,344	\$0	\$0	\$59,694
Golf Lessons	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$1,750
Merchandise Sales	\$9,560	\$9,648	\$12,429	\$9,043	\$11,368	\$12,811	\$17,677	\$14,151	\$7,513	\$9,125	\$0	\$0	\$113,326
Restaurant	\$1,889	\$2,185	\$5,199	\$2,184	\$1,977	\$2,868	\$818	\$1,414	\$1,456	\$1,091	\$0	\$0	\$21,081
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$18,773
Miscellaneous Income	\$969	\$1,103	\$968	\$5,307	\$2,773	\$4,993	\$3,052	\$1,598	\$1,070	\$887	\$0	\$0	\$22,720
Total Revenues	\$134,341	\$156,193	\$158,710	\$182,651	\$202,542	\$227,705	\$189,885	\$139,850	\$125,646	\$102,834	\$0	\$0	\$1,620,357

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$513	\$1,132	\$764	\$1,225	\$970	\$408	\$772	\$1,442	\$1,313	\$1,441	\$0	\$0	\$9,981
Telephone/Internet	\$403	\$300	\$519	\$168	\$412	\$943	\$104	\$729	\$511	\$393	\$0	\$0	\$4,481
Postage	\$152	\$257	\$313	\$21	\$21	\$324	\$47	\$345	\$0	\$107	\$0	\$0	\$1,564
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	\$700	\$0	\$0	\$4,715
Repairs & Maintenance	\$373	\$375	\$0	\$1,043	\$519	\$723	\$968	\$818	\$3,437	\$648	\$0	\$0	\$8,904
Advertising	\$4,843	\$3,044	\$4,819	\$3,841	\$2,765	\$2,507	\$3,901	\$2,622	\$2,464	\$1,523	\$0	\$0	\$32,331
Bank Charges	\$2,073	\$2,748	\$2,948	\$3,162	\$4,032	\$3,494	\$4,008	\$4,071	\$4,203	\$2,420	\$0	\$0	\$33,160
Office Supplies	\$1,074	\$752	\$612	\$857	\$84	\$212	\$521	\$245	\$0	\$153	\$0	\$0	\$3,160
Operating Supplies	\$427	\$811	\$406	\$717	\$235	\$144	\$433	\$251	\$592	\$148	\$0	\$0	\$4,509
Dues, Licenses & Subscriptions	\$663	\$13	\$585	\$0	\$4,317	\$380	\$315	\$350	\$536	\$867	\$0	\$0	\$8,027
Driving - 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	\$266	\$0	\$0	\$1,295
IT Services	\$340	\$0	\$0	\$2,500	\$0	\$0	\$95	\$287	\$285	\$145	\$0	\$0	\$3,652
Total Golf Course Expenditures	\$11,399	\$10,818	\$11,954	\$15,013	\$14,011	\$10,205	\$11,711	\$12,643	\$14,319	\$8,813	\$0	\$0	\$120,894

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Restaurant Expenditures:</i>													
Utilities	\$863	\$814	\$645	\$1,130	\$888	\$1,011	\$509	\$1,000	\$940	\$879	\$0	\$0	\$8,678
Pest Control	\$91	\$91	\$91	\$91	\$95	\$95	\$95	\$95	\$99	\$95	\$0	\$0	\$940
Equipment Lease	\$94	\$94	\$94	\$94	\$92	\$94	\$94	\$0	\$94	\$94	\$0	\$0	\$844
Total Restaurant Expenditures	\$1,048	\$999	\$831	\$1,315	\$1,075	\$1,200	\$698	\$1,095	\$1,133	\$1,068	\$0	\$0	\$10,461

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	\$16,173	\$0	\$0	\$175,730
Administrative Fee	\$1,320	\$1,338	\$1,625	\$1,482	\$1,290	\$1,534	\$1,507	\$1,557	\$1,650	\$1,583	\$0	\$0	\$14,887
PIC/Expense	\$1,338	\$1,238	\$1,918	\$1,428	\$1,110	\$1,500	\$1,481	\$1,387	\$1,318	\$1,237	\$0	\$0	\$13,955
Health Insurance	\$38	\$38	\$38	\$38	\$38	\$54	\$36	\$203	\$15	\$67	\$0	\$0	\$566
Workers Compensation	\$478	\$442	\$696	\$510	\$396	\$536	\$286	\$442	\$465	\$442	\$0	\$0	\$4,780
Unemployment	\$559	\$512	\$500	\$1,188	\$841	\$913	\$825	\$848	\$783	\$740	\$0	\$0	\$7,710
Golf Printing	\$0	\$0	\$500	\$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	\$1,716	\$0	\$0	\$18,558
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	\$95	\$0	\$0	\$1,003
Supplies	\$2,066	\$749	\$1,847	\$1,386	\$945	\$581	\$1,959	\$1,122	\$702	\$791	\$0	\$0	\$12,148
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	\$3,564	\$0	\$0	\$38,016
Cart Maintenance	\$215	\$0	\$24	\$707	\$436	\$147	\$0	\$474	\$871	\$260	\$0	\$0	\$3,134
Driving Range	\$0	\$0	\$0	\$365	(\$1,080)	\$0	\$732	\$0	\$880	\$2,809	\$0	\$0	\$3,706
Total Golf Operation Expenditures	\$29,196	\$26,747	\$30,923	\$31,623	\$24,167	\$31,406	\$32,408	\$29,995	\$29,280	\$29,477	\$0	\$0	\$295,222

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	\$7,038	\$0	\$0	\$72,989
Total Merchandise Sales	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$7,038	\$0	\$0	\$72,989

Golf Course Maintenance:

Salaries	\$35,460	\$33,522	\$39,979	\$36,998	\$32,822	\$35,951	\$33,602	\$37,175	\$35,101	\$34,534	\$0	\$0	\$355,144
Administrative Fees	\$869	\$857	\$1,037	\$945	\$854	\$906	\$870	\$898	\$877	\$926	\$0	\$0	\$9,039
PIC/Expense	\$2,555	\$2,491	\$2,379	\$2,651	\$2,354	\$2,574	\$2,404	\$2,762	\$2,788	\$2,547	\$0	\$0	\$25,503
Employee Insurance	\$5,490	\$3,508	\$4,709	\$4,397	\$4,469	\$5,275	\$4,085	\$3,218	\$2,819	\$3,647	\$0	\$0	\$41,616
Workers Compensation	\$963	\$915	\$901	\$1,009	\$896	\$980	\$915	\$1,012	\$956	\$940	\$0	\$0	\$9,486
Unemployment	\$85	\$0	\$0	\$2,390	\$1,353	\$1,360	\$488	\$370	\$216	\$261	\$0	\$0	\$6,523
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	\$500	\$0	\$0	\$5,000
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	\$2,187	\$0	\$0	\$22,901
Repairs	\$5,044	\$5,146	\$2,356	\$4,479	\$3,689	\$3,586	\$4,599	\$3,920	\$1,655	\$3,524	\$0	\$0	\$37,999
Fuel & Oil	\$2,735	\$3,391	\$2,683	\$2,267	\$2,357	\$1,339	\$4,337	\$5,025	\$1,347	\$4,204	\$0	\$0	\$29,684
Pest Control	\$67	\$74	\$74	\$74	\$77	\$77	\$77	\$77	\$77	\$77	\$0	\$0	\$750
Irrigation/Drainage	\$1,522	\$1,628	\$1,773	\$3,365	\$3,399	\$2,876	\$3,594	\$2,471	\$2,396	\$3,501	\$0	\$0	\$26,525
Sand and Topsoil	\$5,419	\$2,208	\$934	\$1,204	\$2,174	\$2,174	\$1,135	\$3,971	\$857	\$383	\$0	\$0	\$18,683
Flower/Mulch	\$0	\$0	\$142	\$0	\$1,995	\$581	\$1,657	\$0	\$0	\$27	\$0	\$0	\$4,401
Fertilizer	\$7,561	\$13,172	\$7,722	\$6,311	\$8,054	\$8,700	\$14,520	\$13,218	\$12,521	\$13,005	\$0	\$0	\$104,783
Seed/Soil	\$1,579	\$1,579	\$1,579	\$3,01	\$1,38	\$1,579	\$1,579	\$0	\$471	\$314	\$0	\$0	\$11,835
Trash Removal	\$138	\$0	\$162	\$301	\$138	\$0	\$138	\$138	\$138	\$138	\$0	\$0	\$1,294
Contingency	\$1,800	\$0	\$562	\$1,510	\$0	\$0	\$650	\$0	\$0	\$0	\$0	\$0	\$4,522
First Aid	\$169	\$0	\$0	\$47	\$0	\$0	\$225	\$22	\$110	\$0	\$0	\$0	\$569
Office Supplies	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$854
Operating Supplies	\$1,304	\$490	\$676	\$1,116	\$183	\$0	\$241	\$527	\$376	(\$492)	\$0	\$0	\$5,378
Training	\$0	\$0	\$523	\$0	\$486	\$0	\$241	\$0	\$236	(\$492)	\$0	\$0	\$994
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	\$784	\$0	\$0	\$6,818
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	\$13,646	\$0	\$0	\$135,567
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	\$80,673	\$85,117	\$0	\$0	\$867,180

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	\$0	\$500
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$833
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$361	\$361	\$361	\$361	\$361	\$361	\$0	\$3,367
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$1,250
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$46,900
Insurance	\$5,390	\$5,390	\$5,390	\$5,390	\$5,390	\$5,461	\$5,390	\$5,390	\$5,462	\$5,390	\$5,390	\$0	\$54,040
Property Taxes	\$601	\$601	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$1,185	\$0	\$10,683
Total Administrative Expenditures	\$11,252	\$11,252	\$11,836	\$11,836	\$11,836	\$11,955	\$11,884	\$11,884	\$11,956	\$11,884	\$11,884	\$0	\$117,573
Reserves:													
Renewal & Replacement	\$1,820	\$2,687	\$3,124	\$3,174	\$3,653	\$4,051	\$4,554	\$3,798	\$2,797	\$2,513	\$0	\$0	\$32,171
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	\$2,513	\$0	\$0	\$32,171
Total Revenues	\$134,341	\$156,193	\$158,710	\$182,651	\$202,542	\$227,705	\$189,885	\$139,850	\$125,646	\$102,834	\$0	\$0	\$1,620,357
Total Expenditures	\$152,921	\$143,341	\$152,413	\$159,855	\$144,497	\$154,081	\$160,079	\$162,259	\$141,124	\$145,910	\$0	\$0	\$1,516,480
Operating Income (Loss)	(\$18,581)	\$12,852	\$6,297	\$22,797	\$58,045	\$73,624	\$29,806	(\$22,409)	(\$15,478)	(\$43,075)	\$0	\$0	\$103,877
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	\$61,715	\$0	\$0	\$460,573
Interest Income	\$91	\$94	\$70	\$289	\$72	\$65	\$72	\$29	\$8	\$70	\$0	\$0	\$860
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)	(\$14,303)	\$0	\$0	(\$143,031)
Principal Expense	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	(\$32,917)	\$0	\$0	(\$329,167)
Total Non Operating Revenues/(Expenditures)	(\$599)	(\$596)	(\$620)	(\$402)	(\$618)	(\$625)	(\$7,255)	(\$7,297)	(\$7,318)	\$14,565	\$0	\$0	(\$10,765)
Net Non Operating Income / (Loss)	(\$19,180)	\$12,256	\$5,676	\$22,395	\$57,427	\$72,999	\$22,552	(\$23,706)	(\$22,796)	(\$28,510)	\$0	\$0	\$93,112

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	\$9,125	\$0	\$0	\$113,326
Total Revenues	\$9,560	\$9,648	\$12,429	\$9,043	\$11,368	\$12,811	\$17,677	\$14,151	\$7,513	\$9,125	\$0	\$0	\$113,326
<i>Expenditures</i>													
Cost of Goods Sold	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$7,038	\$0	\$0	\$72,989
Total Expenditures	\$7,860	\$5,700	\$8,942	\$8,457	\$7,409	\$9,714	\$6,738	\$10,164	\$967	\$7,038	\$0	\$0	\$72,989
Operating Income (Loss)	\$1,700	\$3,948	\$3,487	\$586	\$3,959	\$3,097	\$10,939	\$3,987	\$6,547	\$2,087	\$0	\$0	\$40,337

**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:	\$280,406
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	\$ 141,554.39
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
7/3/19	\$ 41.07	\$ 9	\$ 26	\$ 6	\$ 41.07
7/26/19	\$ 338	\$ 72	\$ 215	\$ 52	\$ 338
7/31/19	\$ 46,745	\$ 6,232	\$ 18,692	\$ 21,821	\$ 46,745
					\$ -
	\$ 3,829,549	\$ 808,157	\$ 2,423,170	\$ 598,222	\$ 3,829,549

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,423,170	\$ (2,404,237)	\$ -	\$ -
General Fund	\$ 808,157	21.20%	\$ 808,157	\$ (808,157)	\$ 6,232	\$ 0
Recreation Fund	\$ 580,882	15.24%	\$ 598,222	\$ (576,343)	\$ 21,879	\$ (17,340)
	\$ 3,812,209	100.00%	\$ 3,829,549	\$ (3,788,737)	\$ 28,111	\$ (17,340)

Percentage Collected 100.00%

- (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

	Actuals 7/31/18	Actuals 7/31/19	Variance	Year to Date 7/31/18	Year to Date 7/31/19	Variance
<i>Revenues:</i>						
Greens Fees	\$72,213	\$ 70,159	\$ (2,054)	\$1,134,628	\$ 1,174,638	\$ 40,010
Gift Cards - Sales	\$780	\$ 593	\$ (188)	\$11,322	\$ 10,914	\$ (409)
Gift Cards - Usage	(\$832)	\$ (837)	\$ (5)	(\$16,580)	\$ (14,099)	\$ 2,481
Season Advance/Trail Fees	\$12,789	\$ 14,236	\$ 1,448	\$157,855	\$ 178,934	\$ 21,079
Associate Memberships	\$1,343	\$ 1,185	\$ (158)	\$34,088	\$ 32,627	\$ (1,461)
Driving Range	\$4,333	\$ 4,344	\$ 10	\$65,605	\$ 59,694	\$ (5,911)
Golf Lessons	\$175	\$ 175	\$ -	\$1,750	\$ 1,750	\$ -
Merchandise Sales	\$12,099	\$ 9,125	\$ (2,974)	\$111,522	\$ 113,326	\$ 1,804
Restaurant	\$1,216	\$ 1,091	\$ (126)	\$20,173	\$ 21,081	\$ 908
Special Assessments - Operations	\$1,877	\$ 1,877	\$ -	\$18,773	\$ 18,773	\$ -
Miscellaneous Income	\$498	\$ 887	\$ 389	\$14,054	\$ 22,720	\$ 8,666
Total Revenues	\$ 106,493	\$ 102,834	\$ (3,658)	\$ 1,553,190	\$ 1,620,357	\$ 67,167
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 10,872	\$ 8,813	\$ 2,059	\$ 120,745	\$ 120,884	\$ (139)
Restaurant	\$ 930	\$ 1,068	\$ (138)	\$ 8,916	\$ 10,461	\$ (1,545)
Golf Operations	\$ 27,060	\$ 29,477	\$ (2,417)	\$ 280,266	\$ 295,222	\$ (14,956)
Merchandise Sales	\$ 8,923	\$ 7,038	\$ 1,885	\$ 73,746	\$ 72,989	\$ 757
Golf Course Maintenance	\$ 92,019	\$ 85,117	\$ 6,902	\$ 831,142	\$ 867,180	\$ (36,038)
Administrative	\$ 12,920	\$ 11,884	\$ 1,036	\$ 121,157	\$ 117,573	\$ 3,584
Reserves	\$ 2,506	\$ 2,513	\$ (7)	\$ 30,424	\$ 32,171	\$ (1,747)
Total Expenditures	\$ 155,231	\$ 145,910	\$ 9,321	\$ 1,466,396	\$ 1,516,480	\$ (50,084)
Operating Income/(Loss)	\$ (48,738)	\$ (43,075)	\$ 5,663	\$ 86,794	\$ 103,877	\$ 17,083

Viera East Cash Flow Analysis FY 2019

I. Cash Flows:	Actuals												Projections		
	October	November	December	January	February	March	April	May	June	July	August	September	Totals		
Starting Funds															
Carry Forward	\$ 85,290	\$ 66,709	\$ 79,561	\$ 85,858	\$ 108,655	\$ 166,700	\$ 240,323	\$ 270,129	\$ 247,720	\$ 232,268	\$ 189,193	\$ 167,790			
Revenues															
Golf Course	\$ 134,341	\$ 156,193	\$ 158,710	\$ 182,651	\$ 202,542	\$ 227,705	\$ 189,885	\$ 139,850	\$ 125,646	\$ 102,834	\$ 128,999	\$ 92,804	\$ 1,842,160		
Course Operations	\$ 132,452	\$ 154,009	\$ 153,510	\$ 180,467	\$ 200,565	\$ 224,837	\$ 189,067	\$ 138,436	\$ 124,190	\$ 101,744	\$ 122,717	\$ 97,384	\$ 1,818,377		
Restaurant	\$ 1,889	\$ 2,185	\$ 5,199	\$ 2,184	\$ 1,977	\$ 2,868	\$ 818	\$ 1,414	\$ 1,456	\$ 1,091	\$ 1,282	\$ 1,420	\$ 23,783		
Total All Cash	\$ 219,630	\$ 222,902	\$ 238,271	\$ 268,510	\$ 311,197	\$ 394,404	\$ 430,208	\$ 409,979	\$ 373,366	\$ 335,102	\$ 318,192	\$ 260,593	\$ 1,842,160		
Expenses															
Golf Course	\$ 152,921	\$ 143,341	\$ 152,413	\$ 159,855	\$ 144,497	\$ 154,081	\$ 160,079	\$ 162,259	\$ 141,098	\$ 145,910	\$ 150,402	\$ 150,500	\$ 1,817,356		
Course Operations	\$ 151,873	\$ 142,341	\$ 151,582	\$ 158,536	\$ 143,422	\$ 152,881	\$ 159,387	\$ 161,164	\$ 139,966	\$ 144,842	\$ 149,596	\$ 149,607	\$ 1,805,192		
Restaurant	\$ 1,048	\$ 999	\$ 831	\$ 1,319	\$ 1,075	\$ 1,200	\$ 698	\$ 1,095	\$ 1,133	\$ 1,068	\$ 806	\$ 893	\$ 12,165		
Cash Less Expenses	\$ 66,709	\$ 79,561	\$ 85,858	\$ 108,655	\$ 166,700	\$ 240,323	\$ 270,129	\$ 247,720	\$ 232,268	\$ 189,193	\$ 167,790	\$ 110,093			
												Projected Revenues FY 2019	\$ 1,842,160		
												Projected Expenses FY 2019	\$ 1,817,356		
												Projected Surplus(Deficit) FY 2019	\$ 24,803		

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

PY - PREVIOUS YEAR

<u>Rounds of Golf</u>	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	358	10%	5,562	12%
Rounds of Golf- CDD Resident	453	13%	7,731	16%
Rounds of Golf - Public	1,818	52%	20,316	42%
Rounds of Golf - Golf Now / EZ Links	123	3%	2,062	4%
Rounds of Golf- Tournaments	38	1%	1,297	3%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(132)	-4%	758	-2%
Total Paid Rounds	2,658		36,210	
<u>Member Rounds</u>				
Rounds of Golf - Members	497	14%	6,469	14%
Total Member Rounds	497		6,469	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	131	4%	1,353	3%
Rounds of Golf- GolfNow EZ Links - Trade	186	5%	2,316	5%
Rounds of Golf- Other Comp	50	1%	1,497	3%
Total Comp Rounds	367		5,166	
TOTAL ROUNDS OF GOLF	3,522	100%	47,845	100%

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
393	4,694	(35)	868
501	8,003	(48)	(272)
1,520	16,793	298	3,523
219	3,750	(96)	(1,688)
56	1,229	(18)	68
0	0	0	0
(109)	(728)	(23)	(30)
2,580	33,741	78	2,469
437	5,821	60	648
437	5,821	60	648
148	1,420	(17)	(67)
199	2,503	(13)	(187)
107	1,462	(57)	35
454	5,385	(87)	(219)
3,471	44,947	51	2,898

<u>Revenues</u>	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$11,018	16%	\$199,808	17%
Rounds of Golf- CDD Resident	\$11,202	16%	\$225,109	19%
Rounds of Golf - Public	\$45,200	65%	\$641,186	55%
Rounds of Golf - Golf Now / EZ Links	\$3,517	5%	\$80,072	7%
Rounds of Golf- Tournaments	\$1,065	2%	\$43,294	4%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,495)	-4%	(\$17,875)	-2%
TOTAL GREENS FEE REVENUE	\$69,507	100%	\$1,171,594	100%

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$11,872	\$170,177	(\$854)	\$29,631
\$12,898	\$237,347	(\$1,696)	(\$12,238)
\$39,409	\$544,264	\$5,791	\$96,922
\$6,996	\$137,380	(\$3,479)	(\$57,308)
\$1,577	\$40,736	(\$512)	\$2,558
\$0	\$0	\$0	\$0
(\$1,928)	(\$16,152)	(\$567)	(\$1,723)
\$70,824	\$1,113,752	(\$1,317)	\$57,842

<u>Average \$ per Round of Golf</u>	Monthly	Year to Date
<u>Average \$ per round of Golf</u>		
Rounds of Golf- Associate Member	\$30.78 #	\$35.92
Rounds of Golf- CDD Resident	\$24.73	\$29.12
Rounds of Golf - Public	\$24.86	\$31.56
Rounds of Golf - Golf Now / EZ Links	\$28.59	\$38.83
Rounds of Golf- Tournaments	\$28.03	\$33.38
Rounds of Golf- Misc	\$0.00	\$0.00
Rain Check Issued	\$18.90	\$23.58
TOTAL - Average \$ per round of Golf	\$26.15	\$32.36

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$30.21	\$36.25	\$0.57	(\$0.33)
\$25.74	\$29.66	(\$1.02)	(\$0.54)
\$25.93	\$32.41	(\$1.06)	(\$0.85)
\$31.95	\$36.63	(\$3.35)	\$2.20
\$28.16	\$33.15	(\$0.13)	\$0.23
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$17.69	\$22.19	\$1.21	\$1.39
\$27.45	\$33.01	(\$1.30)	(\$0.65)

	Monthly	Year to Date
Membership Revenue	\$14,236	\$175,735
Average \$ per round of Golf	\$28.64	\$27.17

PY Monthly	PY Year to Date	Vs. PY Monthly	Vs. PY Year to Date
\$12,788	\$157,851	\$1,448	\$17,884
\$29.26	\$27.12	(\$0.62)	\$0.05