



**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
<u>Investments:</u>					
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	\$278	\$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)	\$71,831	\$40,146	(\$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	\$140,011	\$102,205	\$111,711	\$126,643	\$14,319	\$0	\$0	\$0	\$1,112,072

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/Sod	\$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	<u>\$ 125,297</u>	<u>\$ 125,646</u>	<u>\$ 349</u>	<u>\$ 1,446,697</u>	<u>\$ 1,517,523</u>	<u>\$ 70,826</u>
<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	<u>\$ 143,602</u>	<u>\$ 141,098</u>	<u>\$ 2,504</u>	<u>\$ 1,311,165</u>	<u>\$ 1,370,544</u>	<u>\$ (59,379)</u>
Operating Income/(Loss)	<u><u>\$ (18,305)</u></u>	<u><u>\$ (15,452)</u></u>	<u><u>\$ 2,853</u></u>	<u><u>\$ 135,532</u></u>	<u><u>\$ 146,978</u></u>	<u><u>\$ 11,447</u></u>

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

<u>Rounds of Golf</u>	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	255	13%	5,817	12%
Rounds of Golf- CDD Resident	281	15%	8,012	16%
Rounds of Golf - Public	949	49%	21,265	43%
Rounds of Golf - Golf Now / EZ Links	66	3%	2,128	4%
Rounds of Golf- Tournaments	-	0%	1,297	3%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(101)	-5%	859	-2%
Total Paid Rounds	1,450		37,660	
<u>Member Rounds</u>				
Rounds of Golf - Members	263	14%	6,732	14%
Total Member Rounds	263		6,732	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	121	6%	1,474	3%
Rounds of Golf- GolfNow EZ Links - Trade	102	5%	2,418	5%
Rounds of Golf- Other Comp	1	0%	1,498	3%
Total Comp Rounds	224		5,390	
TOTAL ROUNDS OF GOLF	1,937	# 100%	# 49,782	100%

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
606	5,300	(351)	517
661	8,664	(380)	(652)
1,650	18,443	(701)	2,822
214	3,964	(148)	(1,836)
54	1,283	(54)	14
0	0	0	0
(137)	(865)	36	6
3,048	36,789	(1,598)	871
421	6,242	(158)	490
421	6,242	(158)	490
151	1,571	(30)	(97)
217	2,720	(115)	(302)
162	1,624	(161)	(126)
530	5,915	(306)	(525)
3,999	48,946	(2,062)	836

<u>Revenues</u>	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$8,182	20%	\$207,990	17%
Rounds of Golf- CDD Resident	\$7,970	20%	\$233,079	19%
Rounds of Golf - Public	\$22,179	55%	\$663,365	55%
Rounds of Golf - Golf Now / EZ Links	\$2,115	5%	\$82,187	7%
Rounds of Golf- Tournaments	\$1,976	5%	\$45,270	4%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$2,366)	-6%	(\$20,241)	-2%
TOTAL GREENS FEE REVENUE	\$40,056	100%	\$1,211,650	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$18,498	\$188,675	(\$10,316)	\$19,315
\$16,585	\$253,932	(\$8,615)	(\$20,853)
\$47,061	\$591,325	(\$24,882)	\$72,040
\$7,345	\$144,725	(\$5,230)	(\$62,538)
\$1,976	\$42,712	\$0	\$2,558
\$0	\$0	\$0	\$0
(\$2,868)	(\$19,020)	\$502	(\$1,221)
\$88,597	\$1,202,349	(\$48,541)	\$9,301

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date	
<u>Average \$ per round of Golf</u>				
Rounds of Golf- Associate Member	\$32.08	##	\$35.76	
Rounds of Golf- CDD Resident	\$28.36		\$29.09	
Rounds of Golf - Public	\$23.37		\$31.20	
Rounds of Golf - Golf Now / EZ Links	\$32.05		\$38.62	
Rounds of Golf- Tournaments	#DIV/0!		\$34.90	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$23.42		\$23.56	
TOTAL - Average \$ per round of Golf	\$27.63		\$32.17	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$30.52	\$35.60	\$1.56	\$0.16
\$25.09	\$29.31	\$3.27	(\$0.22)
\$28.52	\$32.06	(\$5.15)	(\$0.87)
\$34.32	\$36.51	(\$2.28)	\$2.11
\$36.59	\$33.29	#DIV/0!	\$1.61
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$20.93	\$21.99	\$2.49	\$1.57
\$29.07	\$32.68	(\$1.44)	(\$0.51)

	Monthly	Year to Date
Membership Revenue	\$13,543	\$189,277
Average \$ per round of Golf	\$51.49	\$28.12

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$13,611	\$171,462	(\$68)	\$17,815
\$32.33	\$27.47	\$19.16	\$0.65