

Viera East
Community Development District
 Combined Balance Sheet
 April 30, 2017

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
Assets					
Operating Account	\$461,555	\$20,559	---	\$477,588	\$959,701
Accounts Receivable	---	---	---	(\$3,186)	(\$3,186)
Assessment Receivable	---	---	---	\$0	\$0
Rent Receivable	---	---	---	\$948	\$948
Due From Golf Course	\$45,004	---	---	---	\$45,004
Due From General Fund	---	---	---	\$14,842	\$14,842
Due From Capital Reserve	---	---	---	\$2,995	\$2,995
Due from Debt Service	\$5	---	---	---	\$5
Inventory - Pro Shop	---	---	---	\$86,405	\$86,405
Investments:	---	---	---	---	---
Custody Account	---	\$248,292	---	---	\$248,292
Benefit Assessment- Series 2012	---	---	---	\$464,533	\$464,533
Reserve - Series 2012	---	---	---	\$280,934	\$280,934
Bond Service 2006	---	---	\$2,514,472	---	\$2,514,472
Improvements (Net of Depreciation)	---	---	---	\$1,322,853	\$1,322,853
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$12,674	---	---	\$64,666	\$77,340
Total Assets	\$519,238	\$268,851	\$2,514,472	\$2,712,576	\$6,015,136
Liabilities					
Accounts Payable	\$10,158	\$2,603	---	\$18,537	\$31,298
Accrued Expenses	\$7,103	---	---	\$2,438	\$9,541
Deferred Revenue- Season Advance	---	---	---	\$92,688	\$92,688
Deferred Revenue- Special Assessments O&M	---	---	---	\$9,386	\$9,386
Deferred Revenue- Special Assessments Debt	---	---	---	\$218,459	\$218,459
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	\$5	\$45,838	\$45,843
Accrued Interest Payable	---	---	---	\$92,672	\$92,672
Accrued Principal Payable	---	---	---	\$212,917	\$212,917
Golf Cart Lease Payable	---	---	---	\$0	\$0
Sales Tax Payable	---	---	---	\$11,906	\$11,906
Due to Golf Course	\$14,743	---	---	\$14,743	\$14,743
Due to Debt Service	---	---	---	\$0	\$0
Due to Capital Reserve	---	---	---	\$0	\$0
Accrued Payroll Payable	\$9,871	---	---	\$22,808	\$32,679
Bonds Payable - Series 2012	---	---	---	\$4,445,000	\$4,445,000
Bond Discount	---	---	---	(\$23,633)	(\$23,633)
Deferred Loss	---	---	---	(\$243,197)	(\$243,197)
Fund Equity	---	---	---	---	---
Net Assets	---	---	---	(\$2,201,243)	(\$2,201,243)
Fund Balances	---	---	---	---	---
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$12,674	---	---	---	\$12,674
Unassigned	\$288,688	\$266,248	---	---	\$554,936
Restricted for Debt Service	---	---	\$2,514,467	---	\$2,514,467
Total Liabilities, Fund Equity, Other	\$519,238	\$268,851	\$2,514,472	\$2,712,576	\$6,015,136

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2017

	Adopted Budget	Prorated Budget 4/30/17	Actual 4/30/17	Variance
<i><u>Revenues</u></i>				
Maintenance Assessments	\$808,157	\$786,033	\$786,033	\$0
Golf Course Administrative Services	\$56,280	\$32,830	\$32,830	\$0
Interest Income	\$100	\$58	\$0	(\$58)
Miscellaneous Income	\$0	\$0	\$0	\$0
Total Revenues	\$864,536	\$818,921	\$818,863	(\$58)

Administrative Expenditures

Supervisors Fees	\$29,587	\$17,259	\$18,081	(\$822)
Engineering Fees	\$5,000	\$2,917	\$2,275	\$642
Attorney's Fees	\$5,000	\$2,917	\$11,174	(\$8,258)
Dissemination	\$1,000	\$583	\$583	\$0
Trustee Fees	\$5,600	\$3,267	\$3,263	\$4
Annual Audit	\$6,500	\$3,792	\$3,778	\$14
Collection Agent	\$2,500	\$1,458	\$1,458	(\$0)
Management Fees	\$108,515	\$63,300	\$57,300	\$6,000
Telephone	\$250	\$146	\$0	\$146
Postage	\$2,500	\$1,458	\$1,702	(\$244)
Printing & Binding	\$5,500	\$3,208	\$769	\$2,439
Insurance	\$7,293	\$4,254	\$3,722	\$533
Legal Advertising	\$2,500	\$1,458	\$199	\$1,259
Other Current Charges	\$1,500	\$875	\$1,020	(\$145)
Office Supplies	\$1,000	\$583	\$2,453	(\$1,870)
Dues & Licenses	\$175	\$102	\$102	(\$0)
Information Technology	\$3,400	\$1,983	\$1,983	\$0
Total Administrative	\$187,820	\$109,562	\$109,864	(\$303)

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2017

	Adopted Budget	Prorated Budget 4/30/17	Actual 4/30/17	Variance
<i>Operating Expenditures</i>				
Salaries	\$114,283	\$66,665	\$71,480	(\$4,814)
Administrative Fee	\$1,142	\$666	\$771	(\$105)
FICA Expense	\$8,743	\$5,100	\$5,294	(\$194)
Employee Insurance	\$7,238	\$4,222	\$3,911	\$311
Workers Compensation	\$2,240	\$1,307	\$1,301	\$6
Unemployment	\$853	\$498	\$777	(\$279)
Other Contractual	\$5,500	\$3,208	\$3,957	(\$748)
Training	\$500	\$292	\$107	\$184
Uniforms	\$500	\$292	\$705	(\$414)
Total Operating	\$140,999	\$82,249	\$88,303	(\$6,054)

Maintenance Expenditures

Canal Maintenance	\$11,000	\$6,417	\$5,695	\$721
Lake Bank Restoration	\$60,000	\$60,000	\$57,400	\$2,600
Environmental Services	\$39,000	\$22,750	\$8,291	\$14,459
Water Management System	\$99,000	\$57,750	\$55,774	\$1,976
Control Burns	\$15,000	\$8,750	\$1,500	\$7,250
Contingencies	\$10,000	\$5,833	\$8,621	(\$2,788)
Fire Line Maintenance	\$5,000	\$2,917	\$3,925	(\$1,009)
Basin Repair	\$5,000	\$2,917	\$1,160	\$1,757
Total Maintenance	\$244,000	\$167,333	\$142,367	\$24,966

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2017

	Adopted Budget	Prorated Budget 4/30/17	Actual 4/30/17	Variance
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Grounds Maintenance Expenditures

Salaries	\$141,446	\$82,510	\$81,597	\$914
Administrative Fees	\$3,132	\$1,827	\$2,115	(\$288)
FICA	\$10,821	\$6,312	\$5,546	\$766
Health Insurance	\$24,132	\$14,077	\$12,608	\$1,469
Workers Compensation	\$2,772	\$1,617	\$1,383	\$234
Unemployment	\$2,132	\$1,244	\$1,694	(\$450)
Telephone	\$1,500	\$875	\$978	(\$103)
Utilities	\$7,700	\$4,492	\$3,244	\$1,248
Property Appraiser	\$1,990	\$1,990	\$1,986	\$4
Insurance	\$2,099	\$1,224	\$1,009	\$215
Repairs	\$20,000	\$11,667	\$6,780	\$4,887
Fuel	\$23,000	\$13,417	\$8,555	\$4,861
Park Maintenance	\$3,000	\$1,750	\$2,613	(\$863)
Chemicals	\$5,000	\$2,917	\$2,713	\$204
Contingencies	\$1,000	\$583	\$4,829	(\$4,245)
Refuse	\$5,160	\$3,010	\$5,958	(\$2,948)
Office Supplies	\$250	\$146	\$298	(\$152)
Uniforms	\$3,000	\$1,750	\$1,839	(\$89)
Maintenance Reserve - Transfer Out	\$33,583	\$19,590	\$19,590	\$0
Total Grounds Maintenance	\$291,717	\$170,997	\$165,333	\$5,664
Total Expenditures	\$864,536	\$530,142	\$505,868	\$24,274
Excess Revenue/(Expenditures)	\$0		\$312,995	
Beginning Fund Balance	\$0		\$164,367	
Ending Fund Balance	\$0		\$477,362	

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2017

	Adopted Budget	Prorated Budget 4/30/17	Actual 4/30/17	Variance
<u>Revenues</u>				
Interest Income	\$250	\$146	\$1,219	\$1,073
Reserve Funding - Transfer In (General)	\$33,583	\$19,590	\$19,590	(\$0)
Reserve Funding - Transfer In (Golf)	\$30,160	\$17,593	\$21,425	\$3,831
Total Revenues	\$63,993	\$37,329	\$42,233	\$4,904
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$42,439	(\$42,439)
Transfer Out	\$0	\$0	\$50,000	(\$50,000)
Total Expenditures	\$0	\$0	\$92,439	(\$92,439)
Excess Revenues/(Expenditures)	\$63,993		(\$50,206)	
Beginning Fund Balance	\$785,491		\$316,454	
Ending Fund Balance	\$849,484		\$266,248	

**Viera East
Community Development District**

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending April 30, 2017

Check Date	Vendor	Detail	Amount
Capital Outlay			
<i>FY2017</i>			
11/2/16	Regions Bank	Wire Transfer Fee	\$ 15.00
11/9/16	Payne Restaurant Eqpt	Ice Machine/Dispenser	\$ 6,975.04
11/9/16	A. Duda & Sons, Inc	Bermuda Sod	\$ 4,600.00
12/16/16	Green Leaf Landscaping	Remove Trees/Grind Stumps	\$ 750.00
12/16/16	Payne Restaurant Eqpt	Ice/Water Cup Dispenser	\$ 797.50
12/16/16	Watertronics, LLC	Repair Pump	\$ 7,903.10
1/25/17	Payne Restaurant Eqpt	Ice Machine	\$ 3,648.00
2/9/17	Don Bo, Inc	Replace Cart Path	\$ 7,700.00
2/22/17	Pam's Parking Marking	Paint Crosswalk	\$ 325.00
3/1/17	Roto-Rooter Services, CO	Plumbing Repairs	\$ 115.00
3/26/17	Beeman's Nursery, Inc	Spartina Grass	\$ 1,522.50
4/4/17	Golf Specialties, Inc	Hole 15 Repair	\$ 903.25
4/4/17	Beeman's Nursery, Inc	Zoysia/Crown Grass	\$ 4,582.40
5/3/17	Beeman's Nursery, Inc	Zoysia	\$ 790.00
5/3/17	Site One Landscape Supply	River Rock	\$ 907.85
5/8/17	Site One Landscape Supply	iver Rock	\$ 904.85
Total			\$ 42,439.49

Viera East
Community Development District
 Debt Service Fund
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2017

	Adopted Budget	Prorated Budget 4/30/17	Actual 4/30/17	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,403,707	\$2,403,707	\$0
Interest Income	\$100	\$58	\$962	\$903
Total Revenues	\$2,423,270	\$2,403,765	\$2,404,669	\$903
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$340,831	\$340,831	\$340,831	\$0
Interest-5/1	\$340,831	\$0	\$0	\$0
Principal-5/1	\$1,710,000	\$0	\$0	\$0
Other Debt Service Costs	\$46,873	\$46,873	\$47,016	(\$143)
Total Expenditures	\$2,438,536	\$387,704	\$387,847	(\$143)
Excess Revenues/(Expenditures)	(\$15,266)		\$2,016,821	
Beginning Fund Balance	\$466,966		\$497,645	
Ending Fund Balance	\$451,701		\$2,514,467	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2017

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	4,344	4,420	(76)	24,608	22,161	2,447
Member Rounds	10,000	845	1,300	(455)	5,774	6,518	(744)
Comp Rounds	6,000	715	780	(65)	4,576	3,911	665
Total Memberships	60	1	-	1	55	60	(5)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$30	\$27	\$3	\$34	\$35	(\$0)
Revenues							
Greens Fees/Cart Fees	\$1,176,000	\$130,039	\$121,010	\$9,029	\$840,751	\$766,517	\$74,234
Gift Cards - Sales	\$50,000	\$939	\$5,145	(\$4,207)	\$7,397	\$32,590	(\$25,193)
Gift Cards - Usage	(\$50,000)	(\$1,427)	(\$5,145)	\$3,718	(\$16,189)	(\$32,590)	\$16,401
Season Advance/Trail Fees	\$240,000	\$18,415	\$24,696	(\$6,281)	\$132,530	\$156,432	(\$23,902)
Associate Memberships	\$15,000	\$1,343	\$1,544	(\$201)	\$20,540	\$9,777	\$10,763
Driving Range	\$72,000	\$7,881	\$7,409	\$472	\$46,258	\$46,930	(\$672)
Golf Lessons	\$15,000	\$175	\$1,544	(\$1,369)	\$1,270	\$9,777	(\$8,507)
Merchandise Sales	\$110,000	\$11,130	\$11,319	(\$189)	\$80,074	\$71,698	\$8,376
Restaurant	\$10,000	\$860	\$1,029	(\$169)	\$7,650	\$6,518	\$1,132
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$13,141	\$13,140	\$1
Miscellaneous Income	\$15,000	\$92	\$1,544	(\$1,451)	\$2,299	\$9,777	(\$7,478)
Total Revenues	\$1,675,527	\$171,324	\$171,971	(\$647)	\$1,135,721	\$1,090,566	\$45,155
Golf Course Expenditures							
Other Contractual Services	\$18,000	\$1,136	\$1,499	\$363	\$9,160	\$10,496	\$1,336
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$58	\$58
Telephone/Internet	\$11,500	\$792	\$958	\$166	\$6,108	\$6,706	\$598
Postage	\$750	\$1	\$62	\$61	\$34	\$437	\$403
Printing & Binding	\$1,000	\$0	\$83	\$83	\$403	\$583	\$180
Utilities	\$5,000	\$352	\$417	\$64	\$3,677	\$2,916	(\$761)
Repairs & Maintenance	\$7,000	\$595	\$583	(\$12)	\$3,604	\$4,082	\$478
Advertising	\$45,000	\$2,729	\$3,749	\$1,020	\$26,461	\$26,240	(\$221)
Bank Charges	\$28,000	\$4,089	\$2,332	(\$1,757)	\$20,817	\$16,327	(\$4,490)
Office Supplies	\$1,500	\$0	\$125	\$125	\$141	\$875	\$734
Operating Supplies	\$7,500	\$877	\$625	(\$252)	\$5,295	\$4,373	(\$922)
Meals	\$100	\$0	\$8	\$8	\$0	\$58	\$58
Dues, Licenses & Subscriptions	\$2,000	\$250	\$167	(\$83)	\$1,395	\$1,166	(\$229)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$268	\$292	\$23
Training, Education & Employee Relations	\$1,500	\$34	\$125	\$91	\$1,887	\$875	(\$1,012)
Contractual Security	\$3,500	\$501	\$292	(\$209)	\$4,226	\$2,041	(\$2,185)
IT Services	\$1,900	\$0	\$158	\$158	\$3,745	\$1,108	(\$2,637)
Total Golf Course Expenditures	\$134,850	\$11,356	\$11,233	(\$123)	\$87,221	\$78,631	(\$8,590)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2017

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>						
Utilities	\$9,000	\$781	\$926	\$4,932	\$5,866	\$934
Pest Control	\$1,700	\$152	\$175	\$1,038	\$1,108	\$70
Equipment Lease	\$0	\$88	\$0	\$615	\$0	(\$615)
Total Restaurant Expenditures	\$10,700	\$1,020	\$1,101	\$6,585	\$6,974	\$389
<i>Pro Shop Expenditures</i>						
Salaries	\$88,000	\$6,520	\$7,333	\$42,898	\$51,331	\$8,433
Administrative Fee	\$3,551	\$337	\$296	\$2,268	\$2,071	(\$196)
FICA Expense	\$6,315	\$499	\$526	\$3,229	\$3,684	\$454
Health Insurance	\$461	\$35	\$38	\$237	\$269	\$32
Workers Compensation	\$1,618	\$119	\$135	\$941	\$944	\$3
Unemployment	\$2,396	\$185	\$200	\$1,421	\$1,398	(\$24)
Golf Printing	\$500	\$0	\$42	\$407	\$292	(\$115)
Utilities	\$8,000	\$653	\$667	\$4,084	\$4,667	\$582
Repairs	\$250	\$0	\$21	\$0	\$146	\$146
Pest Control	\$1,800	\$152	\$150	\$1,038	\$1,050	\$12
Supplies	\$2,500	\$164	\$208	\$700	\$1,458	\$758
Uniforms	\$750	\$0	\$63	\$0	\$438	\$438
Dues, Licenses & Subscriptions	\$375	\$0	\$31	\$0	\$219	\$219
Training, Education & Employee Relations	\$3,500	\$0	\$292	\$0	\$2,042	\$2,042
Veterans Program	\$500	\$0	\$42	\$0	\$292	\$292
Total Pro Shop Expenditures	\$120,516	\$8,663	\$10,043	\$57,223	\$70,299	\$13,075

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2017

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Cart Facility							
Salaries	\$65,564	\$5,218	\$5,463	\$246	\$29,987	\$38,244	\$8,258
Administrative Fee	\$5,258	\$201	\$438	\$237	\$2,782	\$3,067	\$285
FICA Expense	\$5,019	\$385	\$418	\$33	\$2,280	\$2,928	\$648
Workers Compensation	\$1,286	\$92	\$107	\$16	\$542	\$750	\$208
Unemployment	\$3,337	\$279	\$278	(\$1)	\$1,543	\$1,947	\$404
Utilities	\$12,500	\$1,171	\$1,042	(\$129)	\$7,132	\$7,292	\$159
Fuel	\$500	\$26	\$42	\$16	\$205	\$292	\$87
Cart Lease	\$45,000	\$3,453	\$3,750	\$297	\$26,406	\$26,250	(\$156)
Cart Maintenance	\$2,750	\$60	\$229	\$169	\$2,707	\$1,604	(\$1,103)
Cart & Facilities Supplies	\$1,000	\$0	\$83	\$83	\$125	\$583	\$459
Driving Range	\$1,500	\$236	\$125	(\$111)	\$5,566	\$875	(\$4,691)
Uniforms	\$500	\$0	\$42	\$42	\$142	\$292	\$150
Total Cart Facility	\$144,214	\$11,120	\$12,018	\$898	\$79,415	\$84,123	\$4,708
Starter Marshals							
Salaries	\$36,475	\$4,598	\$3,039	(\$1,558)	\$30,525	\$21,276	(\$9,249)
Administrative Fee	\$3,346	\$281	\$279	(\$2)	\$2,085	\$1,952	(\$134)
FICA Expense	\$2,561	\$352	\$213	(\$138)	\$2,335	\$1,494	(\$841)
Workers Compensation	\$656	\$84	\$55	(\$29)	\$556	\$383	(\$173)
Unemployment	\$1,757	\$255	\$146	(\$109)	\$1,578	\$1,025	(\$553)
Uniforms	\$250	\$0	\$21	\$21	\$142	\$146	\$4
Total Starter Marshals	\$45,045	\$5,569	\$3,754	(\$1,816)	\$37,220	\$26,275	(\$10,945)
Merchandise Sales							
Cost of Goods Sold	\$77,000	\$5,634	\$6,417	\$782	\$56,144	\$44,917	(\$11,227)
Total Merchandise Sales	\$77,000	\$5,634	\$6,417	\$782	\$56,144	\$44,917	(\$11,227)
Golf Course Maintenance							
Salaries	\$390,236	\$33,196	\$32,520	(\$677)	\$222,555	\$227,638	\$5,083
Administrative Fees	\$7,592	\$774	\$633	(\$141)	\$5,228	\$4,429	(\$799)
FICA Expense	\$26,564	\$2,452	\$2,214	(\$239)	\$16,459	\$15,496	(\$963)
Employee Insurance	\$45,470	\$4,466	\$3,789	(\$677)	\$29,297	\$26,524	(\$2,773)
Workers Compensation	\$6,806	\$593	\$567	(\$26)	\$3,988	\$3,970	(\$17)
Unemployment	\$5,230	\$598	\$436	(\$163)	\$5,562	\$3,051	(\$2,511)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$245	\$245
Consulting Fees	\$6,000	\$500	\$500	\$0	\$3,500	\$3,500	\$0
Telephone/Internet	\$4,000	\$50	\$333	\$283	\$1,978	\$2,333	\$356
Utilities/Water	\$25,700	\$2,442	\$2,142	(\$300)	\$15,427	\$14,992	(\$436)
Repairs	\$32,000	\$928	\$2,667	\$1,739	\$24,521	\$18,667	(\$5,854)
Fuel & Oil	\$45,000	\$2,284	\$3,750	\$1,466	\$19,072	\$26,250	\$7,178
Pest Control	\$1,500	\$124	\$125	\$1	\$846	\$875	\$29
Irrigation/Drainage	\$30,000	\$2,243	\$2,500	\$257	\$14,916	\$17,500	\$2,584

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2017

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Sand and Topsoil	\$18,000	\$0	\$1,500	\$1,500	\$6,930	\$10,500	\$3,570
Flower/Mulch	\$15,000	\$0	\$1,250	\$1,250	\$1,491	\$8,750	\$7,259
Fertilizer	\$108,500	\$13,347	\$9,042	(\$4,305)	\$78,439	\$63,292	\$15,147
Seed/Sod	\$11,500	\$1,934	\$958	(\$976)	\$7,899	\$6,708	(\$1,191)
Trash Removal	\$2,000	\$132	\$167	\$34	\$926	\$1,167	\$241
Contingency	\$10,000	\$0	\$833	\$833	\$3,950	\$5,833	\$1,883
First Aid	\$600	\$0	\$50	\$50	\$351	\$350	(\$1)
Office Supplies	\$500	\$35	\$42	\$7	\$129	\$292	\$163
Operating Supplies	\$14,000	\$2,338	\$1,167	(\$1,171)	\$10,906	\$8,167	(\$2,740)
Training	\$500	\$0	\$42	\$42	\$375	\$292	(\$83)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$130	\$875	\$745
Soil & Water Testing	\$2,000	\$0	\$167	\$167	\$0	\$1,167	\$1,167
Uniforms	\$10,500	\$525	\$875	\$350	\$6,611	\$6,125	(\$486)
GC Repair and Upgrade	\$50,000	\$0	\$4,167	\$4,167	\$0	\$29,167	\$29,167
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$3,500	\$3,500
Equipment Lease	\$101,000	\$10,744	\$8,417	(\$2,327)	\$46,874	\$58,917	\$12,042
Small Tools	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$350	\$350
IT Services	\$600	\$0	\$50	\$50	\$0	\$350	\$350
Total Golf Course Maintenance	\$979,818	\$79,706	\$81,652	\$1,945	\$528,358	\$571,561	\$43,202
Administrative Expenditures							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$875	\$875
Arbitrage	\$600	\$50	\$50	\$0	\$350	\$350	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$583	\$583	(\$0)
Trustee Fees	\$3,750	\$313	\$313	\$0	\$2,188	\$2,188	\$0
Annual Audit	\$1,500	\$122	\$125	\$3	\$872	\$875	\$3
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$32,830	\$32,830	\$0
Insurance	\$65,000	\$5,679	\$5,417	(\$262)	\$36,188	\$37,917	\$1,729
Property Taxes	\$6,000	\$948	\$500	(\$448)	\$5,698	\$3,500	(\$2,198)
Total Administrative Expenditures	\$135,630	\$11,885	\$11,303	(\$582)	\$78,709	\$79,118	\$409
Renewal & Replacement	\$30,160	\$4,118	\$2,513	(\$1,604)	\$21,425	\$17,593	(\$3,831)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,160	\$4,118	\$2,513	(\$1,604)	\$21,425	\$17,593	(\$3,831)
Total Revenues	\$1,675,527	\$171,324	\$171,971	(\$647)	\$1,135,721	\$1,090,566	\$45,155
Total Expenditures	\$1,677,933	\$139,071	\$140,032	\$961	\$952,301	\$979,490	\$27,189
Operating Income (Loss)	-\$2,406	\$32,253	\$31,939	\$314	\$183,420	\$111,075	\$72,345

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2017

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Actuals	Budget	Actuals
<i>Non Operating Revenues/(Expenditures)</i>						
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$325,707	\$325,707
Interest Income	\$300	\$44	\$25	\$19	\$221	\$175
Transfer In	\$0	\$0	\$0	\$0	\$50,000	\$0
Interest Expense	(\$191,249)	(\$15,937)	(\$15,937)	(\$0)	(\$111,562)	(\$111,562)
Principal Expense	(\$365,000)	(\$30,417)	(\$30,417)	(\$0)	(\$212,917)	(\$212,917)
Total Non Operating Revenues/(Expenditures)	\$2,406	\$219	\$201	\$19	\$51,450	\$1,404
Change in Net Assets	\$0	\$32,472	\$32,140	\$332	\$234,870	\$112,479
Beginning Net Assets	\$0	---	---	---	(\$2,436,113)	---
Ending Net Assets	\$0	---	---	---	(\$2,201,243)	---

Viera East General Fund
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$99	\$210,116	\$501,730	\$15,285	\$34,686	\$7,656	\$16,462	\$0	\$0	\$0	\$0	\$0	\$786,033
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,830
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,789	\$214,806	\$506,420	\$19,975	\$39,376	\$12,346	\$21,152	\$0	\$0	\$0	\$0	\$0	\$818,863
Administrative Expenditures													
Supervisors Fees	\$2,488	\$2,258	\$3,577	\$2,525	\$2,488	\$2,258	\$2,488	\$0	\$0	\$0	\$0	\$0	\$18,081
Engineering Fees	\$0	\$0	\$0	\$220	\$220	\$220	\$1,615	\$0	\$0	\$0	\$0	\$0	\$2,275
Attorney Fees	\$0	\$4,290	\$4,747	\$0	\$0	\$2,138	\$0	\$0	\$0	\$0	\$0	\$0	\$11,174
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$463	\$0	\$0	\$0	\$0	\$0	\$3,263
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$528	\$0	\$0	\$0	\$0	\$0	\$3,778
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$1,458
Management Fees	\$9,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$0	\$0	\$0	\$0	\$0	\$57,300
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$81	\$419	\$254	\$148	\$479	\$221	\$100	\$0	\$0	\$0	\$0	\$0	\$1,702
Printing & Binding	\$199	\$116	\$155	\$43	\$140	\$24	\$92	\$0	\$0	\$0	\$0	\$0	\$769
Insurance	\$511	\$511	\$511	\$511	\$654	\$511	\$511	\$0	\$0	\$0	\$0	\$0	\$3,722
Legal Advertising	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Other Current Charges	\$96	\$88	\$88	\$178	\$321	\$130	\$119	\$0	\$0	\$0	\$0	\$0	\$1,020
Office Supplies	\$700	\$501	\$254	\$184	\$208	\$424	\$182	\$0	\$0	\$0	\$0	\$0	\$2,453
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$102
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$1,983
Total Administrative	\$14,716	\$18,023	\$19,226	\$13,450	\$14,151	\$15,567	\$14,730	\$0	\$0	\$0	\$0	\$0	\$109,864
Operating Expenditures													
Salaries	\$9,417	\$9,651	\$10,466	\$10,544	\$9,966	\$10,861	\$10,575	\$0	\$0	\$0	\$0	\$0	\$71,480
Administrative Fees	\$99	\$111	\$115	\$115	\$104	\$115	\$112	\$0	\$0	\$0	\$0	\$0	\$771
FICA Expense	\$690	\$709	\$788	\$778	\$739	\$805	\$784	\$0	\$0	\$0	\$0	\$0	\$5,294
Employee Insurance	\$548	\$548	\$449	\$586	\$617	\$581	\$581	\$0	\$0	\$0	\$0	\$0	\$3,911
Workers Compensation	\$171	\$176	\$191	\$192	\$181	\$198	\$192	\$0	\$0	\$0	\$0	\$0	\$1,301
Unemployment	\$0	\$0	\$0	\$602	\$32	\$126	\$17	\$0	\$0	\$0	\$0	\$0	\$777
Other Contractual	\$590	\$1,031	\$511	\$502	\$456	\$401	\$466	\$0	\$0	\$0	\$0	\$0	\$3,957
Training	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
Uniforms	\$0	\$358	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$705
Total Operating	\$11,516	\$12,692	\$12,867	\$13,319	\$12,096	\$13,087	\$12,727	\$0	\$0	\$0	\$0	\$0	\$88,303

Viera 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	\$5,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,695
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$57,400	\$0	\$0	\$0	\$0	\$0	\$0	\$57,400
Environmental Services	\$7,223	\$349	\$438	\$0	\$125	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$8,291
Water Management System	\$7,565	\$7,765	\$8,675	\$7,765	\$7,565	\$8,875	\$7,565	\$0	\$0	\$0	\$0	\$0	\$55,774
Control Burns	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
Contingencies	\$0	\$0	\$862	\$840	\$330	\$0	\$4,723	\$0	\$0	\$0	\$0	\$0	\$8,621
Fire Line Maintenance	\$0	\$792	\$0	\$2,548	\$0	\$585	\$0	\$0	\$0	\$0	\$0	\$0	\$3,925
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$1,160	\$0	\$0	\$0	\$0	\$0	\$0	\$1,160
Total Maintenance	\$14,788	\$10,772	\$9,975	\$16,848	\$8,020	\$69,676	\$12,288	\$0	\$0	\$0	\$0	\$0	\$142,367

<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,533	\$11,571	\$11,785	\$12,157	\$10,891	\$11,835	\$11,824	\$0	\$0	\$0	\$0	\$0	\$81,597
Administrative Fees	\$272	\$518	\$272	\$272	\$246	\$272	\$263	\$0	\$0	\$0	\$0	\$0	\$2,115
FICA	\$820	\$534	\$843	\$872	\$781	\$848	\$849	\$0	\$0	\$0	\$0	\$0	\$5,546
Health Insurance	\$1,835	\$1,749	\$1,475	\$2,047	\$1,834	\$1,834	\$1,834	\$0	\$0	\$0	\$0	\$0	\$12,608
Workers Compensation	\$210	\$111	\$214	\$221	\$197	\$215	\$215	\$0	\$0	\$0	\$0	\$0	\$1,383
Unemployment	\$20	\$19	\$20	\$709	\$542	\$353	\$31	\$0	\$0	\$0	\$0	\$0	\$1,694
Telephone	\$154	\$104	\$104	\$104	\$206	\$153	\$154	\$0	\$0	\$0	\$0	\$0	\$978
Utilities	\$378	\$465	\$527	\$526	\$399	\$420	\$528	\$0	\$0	\$0	\$0	\$0	\$3,244
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$0	\$0	\$0	\$0	\$0	\$1,009
Repairs	\$760	\$734	\$284	\$525	\$3,484	\$449	\$544	\$0	\$0	\$0	\$0	\$0	\$6,780
Fuel	\$1,308	\$1,327	\$1,745	\$1,170	\$391	\$1,464	\$1,152	\$0	\$0	\$0	\$0	\$0	\$8,555
Park Maintenance	\$934	\$147	\$155	\$160	\$183	\$218	\$816	\$0	\$0	\$0	\$0	\$0	\$2,613
Chemicals	\$0	\$718	\$465	\$300	\$522	\$97	\$610	\$0	\$0	\$0	\$0	\$0	\$2,713
Contingencies	\$0	\$900	\$0	\$0	\$1,722	\$2,207	\$97	\$0	\$0	\$0	\$0	\$0	\$4,829
Refuse	\$1,505	\$860	\$645	\$430	\$992	\$1,097	\$430	\$0	\$0	\$0	\$0	\$0	\$5,958
Office Supplies	\$16	\$32	\$0	\$95	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$298
Uniforms	\$272	\$341	\$272	\$333	\$181	\$262	\$178	\$0	\$0	\$0	\$0	\$0	\$1,839
Maintenance Reserve - Transfer Out	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$0	\$0	\$0	\$0	\$0	\$19,590
Total Grounds Maintenance	\$22,960	\$23,072	\$23,735	\$22,864	\$25,667	\$24,664	\$22,371	\$0	\$0	\$0	\$0	\$0	\$165,333

Total Expenditures	\$63,980	\$64,560	\$65,802	\$66,481	\$59,934	\$122,996	\$62,115	\$0	\$0	\$0	\$0	\$0	\$505,868
Excess Revenue/(Expenditures)	(\$59,191)	\$150,246	\$440,617	(\$46,506)	(\$20,558)	(\$110,649)	(\$40,964)	\$0	\$0	\$0	\$0	\$0	\$312,995

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	2,641	3,097	3,248	3,292	3,788	4,344	4,198	0	0	0	0	0	24,608
Member Rounds	720	855	801	948	802	845	803	0	0	0	0	0	5,774
Comp Rounds	533	673	646	688	660	715	661	0	0	0	0	0	4,576
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$33	\$37	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$207
<i>Revenues:</i>													
Greens Fees	\$81,980	\$100,103	\$106,963	\$121,303	\$140,919	\$159,445	\$130,039	\$0	\$0	\$0	\$0	\$0	\$840,751
Gift Cards - Sales	\$410	\$866	\$2,733	\$810	\$924	\$716	\$939	\$0	\$0	\$0	\$0	\$0	\$7,397
Gift Cards - Usage	(\$1,537)	(\$2,451)	(\$1,715)	(\$2,657)	(\$4,207)	(\$2,197)	(\$1,427)	\$0	\$0	\$0	\$0	\$0	(\$16,189)
Season Advance/Trail Fees	\$19,881	\$26,932	\$11,008	\$17,700	\$19,423	\$19,171	\$18,415	\$0	\$0	\$0	\$0	\$0	\$132,530
Associate Memberships	\$3,397	\$4,819	\$3,002	\$3,002	\$2,054	\$2,923	\$1,343	\$0	\$0	\$0	\$0	\$0	\$20,540
Driving Range	\$4,540	\$6,120	\$5,790	\$7,326	\$6,566	\$8,035	\$7,861	\$0	\$0	\$0	\$0	\$0	\$46,258
Golf Lessons	\$210	\$175	\$185	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$1,270
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$0	\$0	\$0	\$0	\$0	\$80,074
Restaurant	\$464	\$685	\$2,457	\$901	\$1,642	\$643	\$860	\$0	\$0	\$0	\$0	\$0	\$7,650
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$13,141
Miscellaneous Income	\$283	\$325	\$2,618	\$602	(\$2,506)	\$866	\$92	\$0	\$0	\$0	\$0	\$0	\$2,299
Total Revenues	\$118,510	\$149,198	\$147,391	\$160,732	\$179,688	\$208,878	\$171,324	\$0	\$0	\$0	\$0	\$0	\$1,135,721
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,155	\$898	\$1,236	\$1,222	\$1,367	\$1,148	\$1,136	\$0	\$0	\$0	\$0	\$0	\$9,160
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$966	\$940	\$972	\$967	\$0	\$1,470	\$792	\$0	\$0	\$0	\$0	\$0	\$6,108
Postage	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
Printing & Binding	\$206	\$0	\$94	\$0	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$403
Utilities	\$377	\$386	\$411	\$439	\$418	\$1,293	\$352	\$0	\$0	\$0	\$0	\$0	\$3,677
Repairs & Maintenance	\$30	\$1,092	\$19	\$566	\$1,257	\$45	\$595	\$0	\$0	\$0	\$0	\$0	\$3,604
Advertising	\$3,476	\$9,118	\$3,357	\$3,603	\$1,318	\$2,860	\$2,729	\$0	\$0	\$0	\$0	\$0	\$26,461
Bank Charges	\$1,798	\$2,045	\$2,627	\$2,799	\$3,474	\$3,985	\$4,089	\$0	\$0	\$0	\$0	\$0	\$20,817
Office Supplies	\$34	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,411
Operating Supplies	\$129	\$1,298	\$869	\$1,060	\$489	\$573	\$877	\$0	\$0	\$0	\$0	\$0	\$5,295
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$150	\$110	\$0	\$885	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$0	\$1,395
Drug Testing - All Departments	\$0	\$76	\$0	\$76	\$76	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$288
Training, Education, & Employee Relations	\$52	\$0	\$1,455	(\$50)	\$105	\$292	\$34	\$0	\$0	\$0	\$0	\$0	\$1,887
Contractual Security	\$0	\$530	\$112	\$388	\$2,196	\$501	\$501	\$0	\$0	\$0	\$0	\$0	\$4,226
IT Services	\$0	\$0	\$0	\$0	\$755	\$2,990	\$0	\$0	\$0	\$0	\$0	\$0	\$3,745
Total Golf Course Expenditures	\$9,373	\$16,599	\$11,151	\$11,954	\$11,590	\$15,196	\$11,356	\$0	\$0	\$0	\$0	\$0	\$87,221

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Utilities	\$740	\$671	\$622	\$752	\$700	\$666	\$781	\$0	\$0	\$0	\$0	\$0	\$4,932
Pest Control	\$146	\$146	\$146	\$146	\$152	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$1,038
Equipment Lease	\$88	\$176	\$0	\$88	\$88	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$615
Total Restaurant Expenditures	\$974	\$993	\$768	\$986	\$940	\$905	\$1,020	\$0	\$0	\$0	\$0	\$0	\$6,585
Proshop:													
Salaries	\$5,752	\$6,801	\$5,783	\$6,192	\$5,483	\$6,367	\$6,520	\$0	\$0	\$0	\$0	\$0	\$42,898
Administrative Fees	\$343	\$337	\$241	\$348	\$314	\$348	\$337	\$0	\$0	\$0	\$0	\$0	\$2,268
FICA	\$440	\$520	\$390	\$474	\$419	\$487	\$499	\$0	\$0	\$0	\$0	\$0	\$3,229
Health Insurance	\$35	\$35	(\$7)	\$69	\$35	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$237
Workers Compensation	\$105	\$124	\$265	\$113	\$100	\$116	\$119	\$0	\$0	\$0	\$0	\$0	\$941
Unemployment	\$96	\$98	\$68	\$375	\$304	\$295	\$185	\$0	\$0	\$0	\$0	\$0	\$1,421
Golf Printing	\$0	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407
Utilities	\$623	\$568	\$512	\$636	\$576	\$516	\$653	\$0	\$0	\$0	\$0	\$0	\$4,084
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$146	\$146	\$146	\$146	\$152	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$1,038
Supplies	\$106	\$177	\$70	\$51	\$81	\$51	\$164	\$0	\$0	\$0	\$0	\$0	\$700
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Pro Shop Expenditures	\$7,646	\$9,211	\$7,468	\$8,403	\$7,465	\$8,367	\$8,663	\$0	\$0	\$0	\$0	\$0	\$57,223
Merchandise Sales:													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$0	\$0	\$0	\$0	\$0	\$56,144
Total Merchandise Sales	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$0	\$0	\$0	\$0	\$0	\$56,144
Cart Facility:													
Salaries	\$3,416	\$4,177	\$3,767	\$4,463	\$4,187	\$4,759	\$5,218	\$0	\$0	\$0	\$0	\$0	\$29,987
Administrative Fees	\$415	\$402	\$439	\$456	\$412	\$456	\$201	\$0	\$0	\$0	\$0	\$0	\$2,782
FICA Expense	\$261	\$320	\$288	\$341	\$320	\$364	\$385	\$0	\$0	\$0	\$0	\$0	\$2,280
Workers Compensation	\$62	\$76	\$69	\$81	\$76	\$87	\$92	\$0	\$0	\$0	\$0	\$0	\$542
Unemployment	\$164	\$187	\$164	\$253	\$232	\$264	\$279	\$0	\$0	\$0	\$0	\$0	\$1,543
Utilities	\$838	\$874	\$952	\$1,090	\$1,041	\$1,166	\$1,171	\$0	\$0	\$0	\$0	\$0	\$7,132
Fuel	\$30	\$34	\$42	\$25	\$13	\$35	\$26	\$0	\$0	\$0	\$0	\$0	\$205
Golf Cart Lease	\$3,453	\$3,453	\$3,453	\$3,453	\$3,544	\$5,597	\$3,453	\$0	\$0	\$0	\$0	\$0	\$26,406
Cart Maintenance	\$19	\$0	(\$2,449)	(\$883)	\$6,406	(\$447)	\$60	\$0	\$0	\$0	\$0	\$0	\$2,707
Cart & Facilities Supplies	\$23	\$0	\$933	(\$820)	\$384	(\$395)	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Driving Range	\$861	\$236	\$236	\$236	\$3,176	\$587	\$236	\$0	\$0	\$0	\$0	\$0	\$5,566
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Total Cart Facility	\$9,542	\$9,899	\$7,893	\$8,696	\$19,791	\$12,473	\$11,120	\$0	\$0	\$0	\$0	\$0	\$79,415

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Starter Marshals:													
Salaries	\$3,627	\$4,157	\$4,564	\$4,401	\$4,499	\$4,679	\$4,598	\$0	\$0	\$0	\$0	\$0	\$30,525
Administrative Fees	\$332	\$321	\$308	\$290	\$262	\$290	\$281	\$0	\$0	\$0	\$0	\$0	\$2,085
FICA Expense	\$277	\$318	\$349	\$337	\$344	\$358	\$352	\$0	\$0	\$0	\$0	\$0	\$2,335
Workers Compensation	\$66	\$76	\$83	\$80	\$82	\$85	\$84	\$0	\$0	\$0	\$0	\$0	\$556
Unemployment	\$176	\$182	\$204	\$250	\$250	\$260	\$255	\$0	\$0	\$0	\$0	\$0	\$1,578
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Total Starter Marshals	\$4,479	\$5,195	\$5,508	\$5,358	\$5,437	\$5,673	\$5,569	\$0	\$0	\$0	\$0	\$0	\$37,220

Golf Course Maintenance:

Salaries	\$28,658	\$30,853	\$31,805	\$34,837	\$29,340	\$33,865	\$33,196	\$0	\$0	\$0	\$0	\$0	\$222,555
Administrative Fees	\$722	\$694	\$767	\$758	\$713	\$800	\$774	\$0	\$0	\$0	\$0	\$0	\$5,228
FICA Expense	\$2,115	\$2,285	\$2,375	\$2,568	\$2,163	\$2,501	\$2,452	\$0	\$0	\$0	\$0	\$0	\$16,459
Employee Insurance	\$3,609	\$3,609	\$2,915	\$5,777	\$4,455	\$4,466	\$4,466	\$0	\$0	\$0	\$0	\$0	\$29,297
Workers Compensation	\$517	\$548	\$571	\$603	\$547	\$608	\$593	\$0	\$0	\$0	\$0	\$0	\$3,988
Unemployment	\$128	\$149	\$99	\$2,074	\$1,270	\$1,244	\$598	\$0	\$0	\$0	\$0	\$0	\$5,562
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500
Telephone/Internet	\$353	\$304	\$353	\$359	\$510	\$49	\$50	\$0	\$0	\$0	\$0	\$0	\$1,978
Utilities/Water	\$1,937	\$2,179	\$2,437	\$2,488	\$1,923	\$2,021	\$2,442	\$0	\$0	\$0	\$0	\$0	\$15,427
Repairs	\$1,737	\$2,802	\$4,801	\$1,944	\$5,689	\$6,620	\$928	\$0	\$0	\$0	\$0	\$0	\$24,521
Fuel & Oil	\$2,727	\$3,198	\$3,755	\$2,593	\$1,002	\$3,513	\$2,284	\$0	\$0	\$0	\$0	\$0	\$19,072
Pest Control	\$119	\$119	\$119	\$119	\$124	\$124	\$124	\$0	\$0	\$0	\$0	\$0	\$845,58
Irrigation/Drainage	\$1,899	\$2,165	\$1,530	\$1,041	\$1,015	\$5,022	\$2,243	\$0	\$0	\$0	\$0	\$0	\$14,916
Sand and Topsoil	\$0	\$465	\$2,802	\$1,146	\$448	\$2,070	\$0	\$0	\$0	\$0	\$0	\$0	\$6,930
Flower/Mulch	\$0	\$0	\$0	\$1,312	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,491
Fertilizer/Chemicals	\$5,697	\$14,981	\$12,228	\$9,137	\$9,838	\$13,210	\$13,347	\$0	\$0	\$0	\$0	\$0	\$78,439
Seed/Sod	\$0	\$0	\$162	\$1,934	\$1,934	\$1,934	\$1,934	\$0	\$0	\$0	\$0	\$0	\$7,899
Trash Removal	\$132	\$132	\$132	\$132	\$132	\$132	\$132	\$0	\$0	\$0	\$0	\$0	\$926
Contingency	\$2,200	\$0	\$0	\$1,000	\$0	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$3,950
First Aid	\$129	\$0	\$0	\$0	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351
Office Supplies	\$0	\$0	\$94	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$129
Operating Supplies	\$0	\$1,385	\$943	\$2,191	\$945	\$3,104	\$2,338	\$0	\$0	\$0	\$0	\$0	\$10,906
Training	\$0	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
Janitorial Supplies	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$947	\$1,325	\$947	\$1,231	\$972	\$665	\$525	\$0	\$0	\$0	\$0	\$0	\$6,611
GC Repair and Upgrade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$5,951	\$5,586	\$3,361	\$8,789	\$8,823	\$3,621	\$10,744	\$0	\$0	\$0	\$0	\$0	\$46,874
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Truck Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$60,076	\$73,279	\$72,826	\$82,535	\$73,618	\$86,317	\$79,706	\$0	\$0	\$0	\$0	\$0	\$528,358

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	\$0	\$0	\$0	\$0	\$0	\$350
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$2,188
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$122	\$0	\$0	\$0	\$0	\$0	\$872
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,830
Insurance	\$5,395	\$5,136	\$5,307	\$5,307	\$5,450	\$3,914	\$5,679	\$0	\$0	\$0	\$0	\$0	\$36,188
Property Taxes	\$633	\$637	\$637	\$948	\$948	\$948	\$948	\$0	\$0	\$0	\$0	\$0	\$5,698
Total Administrative Expenditures	\$11,288	\$11,034	\$11,205	\$11,516	\$11,659	\$10,123	\$11,885	\$0	\$0	\$0	\$0	\$0	\$78,709

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Reserves:</i>													
Renewal & Replacement	\$2,197	\$2,370	\$2,984	\$2,948	\$3,215	\$3,594	\$4,118	\$0	\$0	\$0	\$0	\$0	\$21,425
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$2,197	\$2,370	\$2,984	\$2,948	\$3,215	\$3,594	\$4,118	\$0	\$0	\$0	\$0	\$0	\$21,425
Total Revenues	\$118,510	\$149,198	\$147,991	\$160,732	\$179,688	\$208,878	\$171,324	\$0	\$0	\$0	\$0	\$0	\$1,135,721
Total Expenditures	\$110,925	\$134,382	\$128,767	\$137,480	\$142,962	\$158,714	\$139,071	\$0	\$0	\$0	\$0	\$0	\$952,301
Operating Income (Loss)	\$7,586	\$14,816	\$18,624	\$23,251	\$36,727	\$50,164	\$32,253	\$0	\$0	\$0	\$0	\$0	\$183,420
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$325,707
Interest Income	\$31	\$32	\$23	\$24	\$35	\$32	\$44	\$0	\$0	\$0	\$0	\$0	\$221
Transfer In	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Interest Expense	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	\$0	\$0	\$0	\$0	\$0	(\$111,562)
Principal Expense	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	\$0	\$0	\$0	\$0	\$0	(\$212,917)
Total Non Operating Revenues/(Expenditures)	\$50,207	\$208	\$199	\$199	\$211	\$208	\$219	\$0	\$0	\$0	\$0	\$0	\$1,450
Net Non Operating Income / (Loss)	\$57,792	\$15,024	\$18,823	\$23,451	\$36,937	\$50,372	\$32,472	\$0	\$0	\$0	\$0	\$0	\$234,870

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	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$0	\$0	\$0	\$0	\$0	\$80,074
Total Revenues	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$0	\$0	\$0	\$0	\$0	\$80,074
<i>Expenditures</i>													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$0	\$0	\$0	\$0	\$0	\$56,144
Total Expenditures	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$0	\$0	\$0	\$0	\$0	\$56,144
Operating Income (Loss)	\$1,656	\$3,945	\$3,509	\$4,609	\$3,577	\$1,137	\$5,496	\$0	\$0	\$0	\$0	\$0	\$23,931

**Viera East
Community Development District
Special Assessment Receipts - FY2017**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
10/21/16	\$ 467.34	\$ 99.07	\$ 297.06	\$ 71.21	\$ 467.34
11/15/16	\$ 40,300.65	\$ 8,543.41	\$ 25,616.47	\$ 6,140.78	\$ 40,300.65
11/23/16	\$ 950,848.92	\$ 201,572.16	\$ 604,391.99	\$ 144,884.77	\$ 950,848.92
12/12/16	\$ 2,126,613.70	\$ 450,824.64	\$ 1,351,748.16	\$ 324,040.90	\$ 2,126,613.70
12/19/16	\$ 240,126.65	\$ 50,904.88	\$ 152,632.68	\$ 36,589.09	\$ 240,126.65
1/10/17	\$ 72,097.38	\$ 15,284.05	\$ 45,827.55	\$ 10,985.77	\$ 72,097.38
2/6/17	\$ 163,406.09	\$ 34,640.75	\$ 103,866.48	\$ 24,898.86	\$ 163,406.09
2/6/2017 (1)	\$ 216.95	\$ 45.99	\$ 137.90	\$ 33.06	\$ 216.95
3/9/17	\$ 36,116.94	\$ 7,656.49	\$ 22,957.16	\$ 5,503.29	\$ 36,116.94
4/11/17	\$ 77,644.20	\$ 16,459.93	\$ 49,353.30	\$ 11,830.97	\$ 77,644.20
4/11/2017 (2)	\$ 8.12	\$ 1.72	\$ 5.16	\$ 1.24	\$ 8.12
4/30/2017 (3)	\$ 46,873.00	\$ -	\$ 46,873.00	\$ -	\$ 46,873.00
	\$ 3,754,719.94	\$ 786,033.10	\$ 2,403,706.92	\$ 564,979.92	\$ 3,754,719.94

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,403,706.92	\$ (2,403,706.92)	\$ -	\$ 19,463.08
General Fund	\$ 808,157	21.20%	\$ 786,033.10	\$ (786,033.10)	\$ -	\$ 22,123.90
Recreation Fund	\$ 580,882	15.24%	\$ 564,979.92	\$ (564,979.92)	\$ -	\$ 15,902.08
	\$ 3,812,209	100.00%	\$ 3,754,719.94	\$ (3,754,719.94)	\$ -	\$ 57,489.06

- (1) Represents Postage Billing deductions from February 6, 2016 distribution
(2) Represents Postage Billing deductions from April 11, 2016 distribution
(3) Represents Debt Service Fund Collection Cost

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

	Actuals		Actuals		Year to Date		Year to Date		Variance
	4/30/16	4/30/17	4/30/16	4/30/17	4/30/16	4/30/17	4/30/16	4/30/17	
Revenues:									
Greens Fees	\$ 98,162	\$ 130,039	\$	\$ 31,877	\$ 680,167	\$ 840,751	\$	\$ 160,584	\$
Greens Cards - Sales	\$ -	\$ -	\$	\$ -	\$ -	\$ -	\$	\$ -	\$
Greens Cards - Usage	\$ -	\$ -	\$	\$ -	\$ (16,303)	\$ -	\$	\$ 16,303	\$
Gift Cards - Sales	\$ 98	\$ 939	\$	\$ 841	\$ 1,161	\$ 7,397	\$	\$ 6,236	\$
Gift Cards - Usage	\$ (3,356)	\$ (1,427)	\$	\$ 1,929	\$ (8,611)	\$ (16,189)	\$	\$ (7,578)	\$
Season Advance/Trail Fees	\$ 15,773	\$ 18,415	\$	\$ 2,642	\$ 133,457	\$ 132,530	\$	\$ (927)	\$
Associate Memberships	\$ 149	\$ 1,343	\$	\$ 1,194	\$ 5,811	\$ 20,540	\$	\$ 14,729	\$
Driving Range	\$ 7,557	\$ 7,881	\$	\$ 324	\$ 38,746	\$ 46,258	\$	\$ 7,512	\$
Golf Lessons	\$ 325	\$ 175	\$	\$ (150)	\$ 2,472	\$ 1,270	\$	\$ (1,202)	\$
Merchandise Sales	\$ 12,871	\$ 11,130	\$	\$ (1,740)	\$ 65,897	\$ 80,074	\$	\$ 14,178	\$
Restaurant	\$ (466)	\$ 860	\$	\$ 1,325	\$ (308)	\$ 7,650	\$	\$ 7,958	\$
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$	\$ -	\$ 13,141	\$ 13,141	\$	\$ -	\$
Miscellaneous Income	\$ (871)	\$ 92	\$	\$ 963	\$ 11,522	\$ 2,299	\$	\$ (9,222)	\$
Total Revenues	\$ 132,118	\$ 171,324	\$	\$ 39,206	\$ 927,151	\$ 1,135,721	\$	\$ 208,570	\$
Expenditures:									
Golf Course Expenditures	\$ 10,267	\$ 11,356	\$	\$ (1,090)	\$ 66,301	\$ 87,221	\$	\$ (20,920)	\$
Restraunt	\$ 951	\$ 1,020	\$	\$ (70)	\$ 9,105	\$ 6,585	\$	\$ 2,519	\$
Proshop	\$ 8,350	\$ 8,663	\$	\$ (313)	\$ 57,929	\$ 57,223	\$	\$ 706	\$
Merchandise Sales	\$ 9,998	\$ 5,634	\$	\$ 4,364	\$ 45,742	\$ 56,144	\$	\$ (10,401)	\$
Cart Facility	\$ 8,362	\$ 11,120	\$	\$ (2,758)	\$ 75,523	\$ 79,415	\$	\$ (3,892)	\$
Starter Marshals	\$ 4,640	\$ 5,569	\$	\$ (929)	\$ 26,315	\$ 37,220	\$	\$ (10,906)	\$
Golf Course Maintenance	\$ 63,642	\$ 79,706	\$	\$ (16,064)	\$ 467,703	\$ 528,358	\$	\$ (60,655)	\$
Administrative	\$ 10,919	\$ 11,885	\$	\$ (966)	\$ 77,253	\$ 78,709	\$	\$ (1,456)	\$
Reserves	\$ 4,010	\$ 4,118	\$	\$ (108)	\$ 17,155	\$ 21,425	\$	\$ (4,270)	\$
Total Expenditures	\$ 121,139	\$ 139,071	\$	\$ (17,932)	\$ 843,027	\$ 952,301	\$	\$ (109,274)	\$
Operating Income/(Loss)	\$ 10,979	\$ 32,253	\$	\$ 21,273	\$ 84,124	\$ 183,420	\$	\$ 99,296	\$

Viera East Cash Flow Analysis FY 2017

	Actuals												Projections				
	October	November	December	January	February	March	April	May	June	July	August	September	Totals				
I. Cash Flows:																	
Starting Funds																	
Carry Forward																	
Revenues																	
Golf Course	\$ 65,084	\$ 72,670	\$ 87,486	\$ 106,110	\$ 129,361	\$ 166,088	\$ 216,251	\$ 248,504	\$ 249,738	\$ 240,682	\$ 208,807	\$ 188,267					
Course Operations	\$ 118,510	\$ 149,198	\$ 147,391	\$ 180,732	\$ 179,688	\$ 208,878	\$ 171,324	\$ 141,556	\$ 130,976	\$ 107,834	\$ 119,240	\$ 85,355	\$ 1,720,682				
Restaurant	\$ 464	\$ 685	\$ 2,457	\$ 901	\$ 1,642	\$ 643	\$ 860	\$ 845	\$ 781	\$ 641	\$ 710	\$ 505	\$ 11,132				
Total All Cash	\$ 183,594	\$ 227,867	\$ 234,877	\$ 266,842	\$ 309,049	\$ 374,965	\$ 387,575	\$ 390,060	\$ 380,714	\$ 348,517	\$ 328,047	\$ 273,622	\$ 1,720,682				
Expenses																	
Golf Course	\$ 110,925	\$ 134,382	\$ 128,767	\$ 137,480	\$ 142,962	\$ 158,714	\$ 139,071	\$ 140,322	\$ 140,032	\$ 138,710	\$ 139,780	\$ 139,630	\$ 1,651,775				
Course Operations	\$ 109,951	\$ 133,389	\$ 128,000	\$ 136,495	\$ 142,022	\$ 157,809	\$ 138,051	\$ 138,931	\$ 138,931	\$ 138,806	\$ 138,944	\$ 138,944	\$ 1,640,271				
Restaurant	\$ 974	\$ 993	\$ 768	\$ 986	\$ 940	\$ 905	\$ 1,020	\$ 1,391	\$ 1,101	\$ 904	\$ 836	\$ 686	\$ 11,503				
Cash Less Expenses	\$ 72,670	\$ 87,486	\$ 106,110	\$ 129,361	\$ 166,088	\$ 216,251	\$ 248,504	\$ 249,738	\$ 240,682	\$ 208,807	\$ 188,267	\$ 133,992					
Projected Revenues FY 2017													\$ 1,720,682				
Projected Expenses FY 2017													\$ 1,651,775				
Projected Surplus(Deficit) FY 2017													\$ 68,908				