

Viera East
Community Development District
 Combined Balance Sheet
 December 31, 2016

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	\$903,745	\$39,355	---	\$658,128	\$1,601,228
Accounts Receivable	---	---	---	\$4,216	\$4,216
Assessment Receivable	---	---	---	\$0	\$0
Rent Receivable	---	---	---	\$764	\$764
Due From Golf Course	\$12,203	---	---	---	\$12,203
Due From General Fund	---	---	\$152,633	\$54,166	\$206,799
Due From Capital Reserve	---	---	---	\$2,995	\$2,995
Due from Other	---	---	---	\$0	\$0
Inventory - Pro Shop	---	---	---	\$86,466	\$86,466
Investments:					
Custody Account	---	\$222,463	---	---	\$222,463
Benefit Assessment- Series 2012	---	---	---	\$935	\$935
Reserve - Series 2012	---	---	---	\$280,807	\$280,807
Bond Service 2006	---	---	\$2,138,979	---	\$2,138,979
Improvements (Net of Depreciation)	---	---	---	\$1,112,805	\$1,112,805
Prepaid Expenses- Debt	---	---	---	---	---
Prepaid Expenses- Operations	\$11,010	---	---	\$108,028	\$119,038
Total Assets	\$926,958	\$261,818	\$2,291,611	\$2,309,309	\$5,789,696
Liabilities					
Accounts Payable	\$11,121	---	---	\$66,151	\$77,272
Accrued Expenses	\$3,025	---	---	\$1,713	\$4,738
Deferred Revenue- Season Advance	---	---	---	\$89,669	\$89,669
Deferred Revenue- Special Assessments O&M	---	---	---	\$16,895	\$16,895
Deferred Revenue- Special Assessments Debt	---	---	---	\$349,611	\$349,611
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	---	\$12,403	\$12,403
Accrued Interest Payable	---	---	---	\$28,923	\$28,923
Accrued Principal Payable	---	---	---	\$91,250	\$91,250
Golf Cart Lease Payable	---	---	---	\$0	\$0
Sales Tax Payable	---	---	---	\$14,261	\$14,261
Due to Golf Course	\$54,116	---	---	---	\$54,116
Due to Debt Service	\$152,633	---	---	---	\$152,633
Due to Capital Reserve	---	---	---	\$0	\$0
Accrued Payroll Payable	\$3,187	---	---	\$6,786	\$9,973
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	---	---	---	---	---
Fund Balances	---	---	---	---	---
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$11,010	---	---	---	\$11,010
Unassigned	\$515,865	\$261,818	---	---	\$777,683
Restricted for Debt Service	---	---	\$2,291,611	---	\$2,291,611
Total Liabilities, Fund Equity, Other	\$926,958	\$261,818	\$2,291,611	\$2,309,309	\$5,789,696

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending December 31, 2016

	Adopted Budget	Prorated Budget 12/31/16	Actual 12/31/16	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$711,944	\$711,944	\$0
Golf Course Administrative Services	\$56,280	\$14,070	\$14,070	\$0
Interest Income	\$100	\$25	\$0	(\$25)
Miscellaneous Income	\$0	\$0	\$0	\$0
Total Revenues	\$864,536	\$726,039	\$726,014	(\$25)

Administrative Expenditures

Supervisors Fees	\$29,587	\$7,397	\$8,322	(\$925)
Engineering Fees	\$5,000	\$1,250	\$0	\$1,250
Attorney's Fees	\$5,000	\$1,250	\$9,037	(\$7,787)
Dissemination	\$1,000	\$250	\$250	\$0
Trustee Fees	\$5,600	\$1,400	\$1,400	(\$0)
Annual Audit	\$6,500	\$1,625	\$1,625	(\$0)
Collection Agent	\$2,500	\$625	\$625	(\$0)
Management Fees	\$108,515	\$27,129	\$25,129	\$2,000
Telephone	\$250	\$63	\$0	\$63
Postage	\$2,500	\$625	\$754	(\$129)
Printing & Binding	\$5,500	\$1,375	\$471	\$904
Insurance	\$7,293	\$1,823	\$1,534	\$290
Legal Advertising	\$2,500	\$625	\$199	\$426
Other Current Charges	\$1,500	\$375	\$272	\$103
Office Supplies	\$1,000	\$250	\$1,455	(\$1,205)
Dues & Licenses	\$175	\$44	\$44	(\$0)
Information Technology	\$3,400	\$850	\$850	\$0
Total Administrative	\$187,820	\$46,955	\$51,965	(\$5,010)

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending December 31, 2016

	Adopted Budget	Prorated Budget 12/31/16	Actual 12/31/16	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$114,283	\$28,571	\$29,534	(\$963)
Administrative Fee	\$1,142	\$286	\$325	(\$40)
FICA Expense	\$8,743	\$2,186	\$2,187	(\$2)
Employee Insurance	\$7,238	\$1,810	\$1,546	\$264
Workers Compensation	\$2,240	\$560	\$538	\$22
Unemployment	\$853	\$213	\$0	\$213
Other Contractual	\$5,500	\$1,375	\$2,131	(\$756)
Training	\$500	\$125	\$107	\$18
Uniforms	\$500	\$125	\$705	(\$580)
Total Operating	\$140,999	\$35,250	\$37,074	(\$1,825)
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$11,000	\$2,750	\$0	\$2,750
Lake Bank Restoration	\$60,000	\$15,000	\$0	\$15,000
Environmental Services	\$39,000	\$9,750	\$8,009	\$1,741
Water Management System	\$99,000	\$24,750	\$24,005	\$745
Control Burns	\$15,000	\$3,750	\$0	\$3,750
Contingencies	\$10,000	\$2,500	\$2,728	(\$228)
Fire Line Maintenance	\$5,000	\$1,250	\$792	\$458
Basin Repair	\$5,000	\$1,250	\$0	\$1,250
Total Maintenance	\$244,000	\$61,000	\$35,535	\$25,465

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending December 31, 2016

	Adopted Budget	Prorated Budget 12/31/16	Actual 12/31/16	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$141,446	\$35,362	\$34,890	\$472
Administrative Fees	\$3,132	\$783	\$1,062	(\$279)
FICA	\$10,821	\$2,705	\$2,197	\$508
Health Insurance	\$24,132	\$6,033	\$5,059	\$974
Workers Compensation	\$2,772	\$693	\$535	\$158
Unemployment	\$2,132	\$533	\$58	\$475
Telephone	\$1,500	\$375	\$362	\$14
Utilities	\$7,700	\$1,925	\$1,370	\$555
Property Appraiser	\$1,990	\$1,990	\$1,986	\$4
Insurance	\$2,099	\$525	\$433	\$92
Repairs	\$20,000	\$5,000	\$1,778	\$3,222
Fuel	\$23,000	\$5,750	\$4,379	\$1,371
Park Maintenance	\$3,000	\$750	\$1,237	(\$487)
Chemicals	\$5,000	\$1,250	\$1,183	\$67
Contingencies	\$1,000	\$250	\$900	(\$650)
Refuse	\$5,160	\$1,290	\$3,010	(\$1,720)
Office Supplies	\$250	\$63	\$48	\$15
Uniforms	\$3,000	\$750	\$885	(\$135)
Maintenance Reserve - Transfer Out	\$33,583	\$8,396	\$8,396	\$0
Total Grounds Maintenance	\$291,717	\$74,422	\$69,767	\$4,655
Total Expenditures	\$864,536	\$217,627	\$194,342	\$23,285
Excess Revenue/(Expenditures)	\$0	\$508,413	\$531,672	\$23,260
Beginning Fund Balance	\$0	\$0	\$171,203	\$171,203
Ending Fund Balance	\$0	\$508,413	\$702,875	\$194,463

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending December 31, 2016

	Adopted Budget	Prorated Budget 12/31/16	Actual 12/31/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$63	\$458	\$395
Reserve Funding - Transfer In (General)	\$33,583	\$8,396	\$8,396	(\$0)
Reserve Funding - Transfer In (Golf)	\$30,160	\$7,540	\$7,551	\$11
Total Revenues	\$63,993	\$15,998	\$16,405	\$406
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$21,041	(\$21,041)
Transfer Out	\$0	\$0	\$50,000	(\$50,000)
Total Expenditures	\$0	\$0	\$71,041	(\$71,041)
Excess Revenues/(Expenditures)	\$63,993		(\$54,636)	
Beginning Fund Balance	\$785,491		\$316,454	
Ending Fund Balance	\$849,484		\$261,818	

**Viera East
Community Development District**

Capital Reserve Fund

Capital Outlay Check Register Detail

For Period Ending December 31, 2016

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	\$ 797.00
12/16/16	Watertronics, LLC	Repair Pump	\$ 7,903.10
Total			<u>\$ 21,040.14</u>

Viera East
Community Development District
Debt Service Fund
Statement of Revenues & Expenditures
For Period Ending December 31, 2016

	Adopted Budget	Prorated Budget 12/31/16	Actual 12/31/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,134,686	\$2,134,686	\$0
Interest Income	\$100	\$25	\$111	\$86
Total Revenues	\$2,423,270	\$2,134,711	\$2,134,797	\$86
<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	\$0	\$0	\$0
Total Expenditures	\$2,438,536	\$340,831	\$340,831	\$0
Excess Revenues/(Expenditures)	(\$15,266)		\$1,793,966	
Beginning Fund Balance	\$466,966		\$497,645	
Ending Fund Balance	\$451,701		\$2,291,611	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending December 31, 2016

	Adopted Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000		3,248	2,611	8,986	7,116	1,870
Member Rounds	10,000		801	768	2,376	2,093	283
Comp Rounds	6,000		646	461	1,852	1,256	596
Total Memberships	60		7	-	7	60	(53)
<i>Revenue per Round</i>							
Paid Rounds	\$35		\$33	\$35	\$32	\$35	(\$2)
Revenues							
Greens Fees/Cart Fees	\$1,176,000		\$106,963	\$90,317	\$289,046	\$246,137	\$42,909
Gift Cards - Sales	\$50,000		\$2,733	\$3,840	\$4,009	\$10,465	(\$6,456)
Gift Cards - Usage	(\$50,000)		(\$1,715)	(\$3,840)	(\$5,702)	(\$10,465)	\$4,763
Season Advance/Trail Fees	\$240,000		\$11,008	\$18,432	\$57,822	\$50,232	\$7,590
Associate Memberships	\$15,000		\$3,002	\$1,152	\$11,218	\$3,140	\$8,079
Driving Range	\$72,000		\$5,790	\$5,530	\$16,450	\$15,070	\$1,381
Golf Lessons	\$15,000		\$185	\$1,152	\$570	\$3,140	(\$2,570)
Merchandise Sales	\$110,000		\$12,472	\$8,448	\$29,223	\$23,023	\$6,200
Restaurant	\$10,000		\$2,457	\$768	\$3,605	\$2,093	\$1,512
Special Assessments - Operations	\$22,527		\$1,877	\$1,877	\$5,632	\$5,632	\$0
Miscellaneous Income	\$15,000		\$2,618	\$1,152	\$3,226	\$3,140	\$87
Total Revenues	\$1,675,527		\$147,391	\$128,828	\$415,099	\$351,604	\$63,495
Golf Course Expenditures							
Other Contractual Services	\$18,000		\$1,236	\$1,499	\$4,288	\$4,498	\$210
Travel & Per Diem	\$100		\$0	\$8	\$0	\$25	\$25
Telephone/Internet	\$11,500		\$972	\$958	\$2,878	\$2,874	(\$4)
Postage	\$750		\$0	\$62	\$0	\$187	\$187
Printing & Binding	\$1,000		\$94	\$83	\$300	\$250	(\$50)
Utilities	\$5,000		\$411	\$417	\$1,174	\$1,250	\$75
Repairs & Maintenance	\$7,000		\$19	\$583	\$1,141	\$1,749	\$608
Advertising	\$45,000		\$3,357	\$3,749	\$15,951	\$11,246	(\$4,706)
Bank Charges	\$28,000		\$2,627	\$2,332	\$6,470	\$6,997	\$527
Office Supplies	\$1,500		\$0	\$125	\$141	\$375	\$234
Operating Supplies	\$7,500		\$869	\$625	\$2,297	\$1,874	(\$422)
Meals	\$100		\$0	\$8	\$0	\$25	\$25
Dues, Licenses & Subscriptions	\$2,000		\$0	\$167	\$260	\$500	\$240
Drug, Testing - All Departments	\$500		\$0	\$42	\$76	\$125	\$49
Training, Education & Employee Relations	\$1,500		\$1,455	\$125	\$1,506	\$375	(\$1,131)
Contractual Security	\$3,500		\$112	\$292	\$642	\$875	\$233
IT Services	\$1,900		\$0	\$158	\$0	\$475	\$475
Total Golf Course Expenditures	\$134,850		\$11,151	\$11,233	\$37,124	\$33,699	(\$3,425)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending December 31, 2016

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Restaurant Expenditures</i>						
Utilities	\$9,000	\$622	\$691	\$69	\$1,884	(\$149)
Pest Control	\$1,700	\$146	\$131	(\$15)	\$356	(\$82)
Equipment Lease	\$0	\$0	\$0	\$0	\$0	(\$264)
Total Restaurant Expenditures	\$10,700	\$768	\$822	\$54	\$2,240	(\$495)
<i>Pro Shop Expenditures</i>						
Salaries	\$88,000	\$5,783	\$7,333	\$1,550	\$21,999	\$3,663
Administrative Fee	\$3,551	\$241	\$296	\$55	\$888	(\$33)
FICA Expense	\$6,315	\$390	\$526	\$136	\$1,579	\$229
Health Insurance	\$461	(\$7)	\$38	\$45	\$115	\$52
Workers Compensation	\$1,618	\$265	\$135	(\$130)	\$404	(\$89)
Unemployment	\$2,396	\$68	\$200	\$132	\$599	\$336
Golf Printing	\$500	\$0	\$42	\$42	\$125	(\$282)
Utilities	\$8,000	\$512	\$667	\$155	\$2,000	\$297
Repairs	\$250	\$0	\$21	\$21	\$63	\$63
Pest Control	\$1,800	\$146	\$150	\$4	\$450	\$12
Supplies	\$2,500	\$70	\$208	\$138	\$625	\$272
Uniforms	\$750	\$0	\$63	\$63	\$188	\$188
Dues, Licenses & Subscriptions	\$375	\$0	\$31	\$31	\$94	\$94
Training, Education & Employee Relations	\$3,500	\$0	\$292	\$292	\$875	\$875
Veterans Program	\$500	\$0	\$42	\$42	\$125	\$125
Total Pro Shop Expenditures	\$120,516	\$7,468	\$10,043	\$2,574	\$30,128	\$5,802

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending December 31, 2016

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Cart Facility</i>						
Salaries	\$65,564	\$3,767	\$5,463	\$1,696	\$11,360	\$5,030
Administrative Fee	\$5,258	\$439	\$438	(\$1)	\$1,314	\$59
FICA Expense	\$5,019	\$288	\$418	\$130	\$1,255	\$386
Workers Compensation	\$1,286	\$69	\$107	\$39	\$207	\$115
Unemployment	\$3,337	\$164	\$278	\$114	\$834	\$320
Utilities	\$12,500	\$952	\$1,042	\$89	\$3,125	\$460
Fuel	\$500	\$42	\$42	(\$0)	\$106	\$19
Cart Lease	\$45,000	\$3,453	\$3,750	\$297	\$11,250	\$891
Cart Maintenance	\$2,750	(\$2,449)	\$229	\$2,678	(\$2,430)	\$3,117
Cart & Facilities Supplies	\$1,000	\$933	\$83	(\$849)	\$956	(\$706)
Driving Range	\$1,500	\$236	\$125	(\$111)	\$1,332	\$375
Uniforms	\$500	\$0	\$42	\$42	\$142	(\$17)
Total Cart Facility	\$144,214	\$7,893	\$12,018	\$4,124	\$27,335	\$8,718
<i>Starter Marshals</i>						
Salaries	\$36,475	\$4,564	\$3,039	(\$1,524)	\$12,348	\$9,118
Administrative Fee	\$3,346	\$308	\$279	(\$29)	\$961	\$836
FICA Expense	\$2,561	\$349	\$213	(\$136)	\$945	\$640
Workers Compensation	\$656	\$83	\$55	(\$28)	\$225	\$164
Unemployment	\$1,757	\$204	\$146	(\$58)	\$563	\$439
Uniforms	\$250	\$0	\$21	\$21	\$142	\$63
Total Starter Marshals	\$45,045	\$5,508	\$3,754	(\$1,755)	\$15,183	(\$3,922)
<i>Merchandise Sales</i>						
Cost of Goods Sold	\$77,000	\$8,963	\$6,417	(\$2,546)	\$20,112	\$19,250
Total Merchandise Sales	\$77,000	\$8,963	\$6,417	(\$2,546)	\$20,112	(\$862)
<i>Golf Course Maintenance</i>						
Salaries	\$390,236	\$31,805	\$32,520	\$714	\$91,317	\$6,242
Administrative Fees	\$7,592	\$767	\$633	(\$134)	\$2,183	(\$285)
FICA Expense	\$26,564	\$2,375	\$2,214	(\$161)	\$6,774	\$6,641
Employee Insurance	\$45,470	\$2,915	\$3,789	\$874	\$10,133	\$1,235
Workers Compensation	\$6,806	\$571	\$567	(\$4)	\$1,636	\$65
Unemployment	\$5,230	\$99	\$436	\$336	\$376	\$331
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$105
Consulting Fees	\$6,000	\$500	\$500	\$0	\$1,500	\$0
Telephone/Internet	\$4,000	\$353	\$333	(\$20)	\$1,010	(\$10)
Utilities/Water	\$25,700	\$2,437	\$2,142	(\$295)	\$6,554	\$6,425
Repairs	\$32,000	\$4,801	\$2,667	(\$2,134)	\$9,340	\$8,000
Fuel & Oil	\$45,000	\$3,755	\$3,750	(\$5)	\$9,680	\$11,250
Pest Control	\$1,500	\$119	\$125	\$6	\$356	\$375
Irrigation/Drainage	\$30,000	\$1,530	\$2,500	\$970	\$5,594	\$7,500

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending December 31, 2016

	Adopted Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
Sand and Topsoil	\$18,000	(\$1,302)	\$2,802	\$1,500	\$3,267	\$4,500	\$1,233
Flower/Mulch	\$15,000	\$0	\$0	\$1,250	\$0	\$3,750	\$3,750
Fertilizer	\$108,500	\$12,228	\$12,228	\$9,042	\$32,906	\$27,125	(\$5,781)
Seed/Sod	\$11,500	\$162	\$162	\$958	\$162	\$2,875	\$2,713
Trash Removal	\$2,000	\$132	\$132	\$67	\$397	\$500	\$103
Contingency	\$10,000	\$0	\$0	\$833	\$2,200	\$2,500	\$300
First Aid	\$600	\$0	\$0	\$50	\$129	\$150	\$21
Office Supplies	\$500	\$94	\$94	\$42	\$94	\$125	\$31
Operating Supplies	\$14,000	\$943	\$943	\$1,167	\$2,328	\$3,500	\$1,172
Training	\$500	\$0	\$0	\$42	\$0	\$125	\$125
Janitorial Supplies	\$1,500	\$130	\$130	\$125	\$130	\$375	\$245
Soil & Water Testing	\$2,000	\$0	\$0	\$167	\$0	\$500	\$500
Uniforms	\$10,500	\$947	\$947	\$875	\$3,219	\$2,625	(\$594)
GC Repair and Upgrade	\$50,000	\$0	\$0	\$4,167	\$4,167	\$12,500	\$12,500
Equipment Rental	\$6,000	\$0	\$0	\$500	\$0	\$1,500	\$1,500
Equipment Lease	\$101,000	\$3,361	\$3,361	\$8,417	\$14,898	\$25,250	\$10,352
Small Tools	\$500	\$0	\$0	\$42	\$0	\$125	\$125
Truck Maintenance	\$600	\$0	\$0	\$50	\$0	\$150	\$150
IT Services	\$600	\$0	\$0	\$50	\$0	\$150	\$150
Total Golf Course Maintenance	\$879,818	\$72,826	\$72,826	\$61,652	\$206,182	\$244,955	\$38,773
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$0	\$125	\$125	\$375	\$375
Arbitrage	\$600	\$50	\$50	\$50	\$150	\$150	\$0
Dissemination	\$1,000	\$83	\$83	\$83	\$250	\$250	\$0
Trustee Fees	\$3,750	\$313	\$313	\$313	\$938	\$938	\$0
Annual Audit	\$1,500	\$125	\$125	\$125	\$375	\$375	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$14,070	\$14,070	\$0
Insurance	\$65,000	\$5,307	\$5,307	\$5,417	\$110	\$15,838	\$16,250
Property Taxes	\$6,000	\$637	\$637	\$500	\$1,906	\$1,500	(\$406)
Total Administrative Expenditures	\$135,630	\$11,205	\$11,205	\$98	\$33,527	\$33,908	\$381
Renewal & Replacement	\$30,160	\$2,984	\$2,984	\$2,513	\$7,551	\$7,540	(\$11)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,160	\$2,984	\$2,984	\$2,513	\$7,551	\$7,540	(\$11)
Total Revenues	\$1,675,527	\$147,391	\$147,391	\$128,828	\$415,099	\$351,604	\$63,495
Total Expenditures	\$1,677,933	\$128,767	\$128,767	\$139,753	\$374,074	\$419,032	\$44,959
Operating Income (Loss)	-\$2,406	\$18,624	\$18,624	(\$10,925)	\$41,026	(\$67,428)	\$108,453

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending December 31, 2016

	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	\$139,589	\$139,589	\$0
Interest Income	\$300	\$23	\$25	\$86	\$75	\$11
Transfer In	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Interest Expense	(\$191,249)	(\$15,937)	(\$15,937)	(\$47,812)	(\$47,812)	(\$0)
Principal Expense	(\$365,000)	(\$30,417)	(\$30,417)	(\$91,250)	(\$91,250)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$2,406	\$199	\$201	\$50,613	\$602	\$50,011
Change in Net Assets	\$0	\$18,823	(\$10,725)	\$91,639	(\$66,826)	\$158,465
Beginning Net Assets	\$0	---	---	(\$2,646,161)	---	---
Ending Net Assets	\$0	---	---	(\$2,554,522)	---	---

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$99	\$210,116	\$501,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$711,944
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,070
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$726,014
Administrative Expenditures													
Supervisors Fees	\$2,488	\$2,258	\$3,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,322
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$4,290	\$4,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,037
Dissemination	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Trustee Fees	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400
Annual Audit	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,625
Collection Agent	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Management Fees	\$9,043	\$8,043	\$8,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,129
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$81	\$419	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$754
Printing & Binding	\$199	\$116	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$471
Insurance	\$511	\$511	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,534
Legal Advertising	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Other Current Charges	\$96	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$272
Office Supplies	\$700	\$501	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,455
Dues & Licenses	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
Information Technology	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$850
Total Administrative	\$14,716	\$18,023	\$19,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,965
Operating Expenditures													
Salaries	\$9,417	\$9,651	\$10,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,534
Administrative Fees	\$99	\$111	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325
FICA Expense	\$690	\$709	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,187
Employee Insurance	\$548	\$548	\$449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,546
Workers Compensation	\$171	\$176	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$538
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$590	\$1,031	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,131
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,074

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$7,223	\$349	\$438	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,009
Water Management System	\$7,565	\$7,765	\$8,675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,005
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$1,866	\$862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,728
Fire Line Maintenance	\$0	\$792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$792
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$14,788	\$10,772	\$9,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,535
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,533	\$11,571	\$11,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,890
Administrative Fees	\$272	\$518	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,062
FICA	\$820	\$534	\$843	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,197
Health Insurance	\$1,835	\$1,749	\$1,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,059
Workers Compensation	\$210	\$111	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$535
Unemployment	\$20	\$19	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
Telephone	\$154	\$104	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$362
Utilities	\$378	\$465	\$527	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,370
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance	\$144	\$144	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$433
Repairs	\$760	\$734	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,778
Fuel	\$1,308	\$1,327	\$1,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,379
Park Maintenance	\$934	\$147	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,237
Chemicals	\$0	\$718	\$465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,183
Contingencies	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900
Refuse	\$1,505	\$860	\$645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,010
Office Supplies	\$16	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
Uniforms	\$272	\$341	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$885
Maintenance Reserve - Transfer Out	\$2,799	\$2,799	\$2,799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,396
Total Grounds Maintenance	\$22,960	\$23,072	\$23,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69,767
Total Expenditures	\$63,980	\$64,560	\$65,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$194,342
Excess Revenue/(Expenditures)	(\$59,191)	\$150,246	\$440,617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$531,672

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	0	0	0	0	0	0	0	0	0	8,986
Member Rounds	720	855	801	0	0	0	0	0	0	0	0	0	2,376
Comp Rounds	533	673	646	0	0	0	0	0	0	0	0	0	1,852
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
<i>Revenues:</i>													
Greens Fees	\$81,980	\$100,103	\$106,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$289,046
Gift Cards - Sales	\$410	\$866	\$2,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,009
Gift Cards - Usage	(\$1,537)	(\$2,451)	(\$1,715)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,702)
Season Advance/Trail Fees	\$19,881	\$26,932	\$11,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,822
Associate Memberships	\$3,397	\$4,819	\$3,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,218
Driving Range	\$4,540	\$6,120	\$5,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,450
Golf Lessons	\$210	\$175	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$570
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,223
Restaurant	\$464	\$685	\$2,457	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,605
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,632
Miscellaneous Income	\$283	\$325	\$2,618	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,226
Total Revenues	\$118,510	\$149,198	\$147,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$415,099
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,155	\$898	\$1,236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,288
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$966	\$940	\$972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,878
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Binding	\$206	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Utilities	\$377	\$386	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,174
Repairs & Maintenance	\$30	\$1,092	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,141
Advertising	\$3,476	\$9,118	\$3,357	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,951
Bank Charges	\$1,798	\$2,045	\$2,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,470
Office Supplies	\$34	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141
Operating Supplies	\$129	\$1,298	\$869	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,297
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$150	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
Drug Testing - All Departments	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
Training, Education, & Employee Relations	\$52	\$0	\$1,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,506
Contractual Security	\$0	\$530	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$642
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Expenditures	\$9,373	\$16,599	\$11,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,124

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,033
Pest Control	\$146	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437
Equipment Lease	\$88	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$264
Total Restaurant Expenditures	\$974	\$993	\$768	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,734
Proshop:													
Salaries	\$5,752	\$6,801	\$5,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,336
Administrative Fees	\$343	\$337	\$241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$920
FICA	\$440	\$520	\$390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,350
Health Insurance	\$35	\$35	(\$7)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63
Workers Compensation	\$105	\$124	\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$494
Unemployment	\$96	\$98	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$263
Golf Printing	\$0	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407
Utilities	\$623	\$568	\$512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,703
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$146	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$438
Supplies	\$106	\$177	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$353
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,326
Merchandise Sales:													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,112
Total Merchandise Sales	\$5,349	\$5,801	\$8,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,112
Cart Facility:													
Salaries	\$3,416	\$4,177	\$3,767	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,360
Administrative Fees	\$415	\$402	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,256
FICA Expense	\$261	\$320	\$288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$869
Workers Compensation	\$62	\$76	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$207
Unemployment	\$164	\$187	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$514
Utilities	\$838	\$874	\$952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,665
Fuel	\$30	\$34	\$42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106
Golf Cart Lease	\$3,453	\$3,453	\$3,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,359
Cart Maintenance	\$19	\$0	(\$2,449)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,430)
Cart & Facilities Supplies	\$23	\$0	\$933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$956
Driving Range	\$861	\$236	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,332
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Total Cart Facility	\$9,542	\$9,899	\$7,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,335

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,348
Administrative Fees	\$332	\$321	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$961
FICA Expense	\$277	\$318	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$945
Workers Compensation	\$66	\$76	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$225
Unemployment	\$176	\$182	\$204	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$563
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Total Starter Marshals	\$4,479	\$5,195	\$5,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,183

Golf Course Maintenance:

Salaries	\$28,658	\$30,853	\$31,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91,317
Administrative Fees	\$722	\$694	\$767	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,183
FICA Expense	\$2,115	\$2,285	\$2,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,774
Employee Insurance	\$3,609	\$3,609	\$2,915	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,133
Workers Compensation	\$517	\$548	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,636
Unemployment	\$128	\$149	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$376
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
Telephone/Internet	\$353	\$304	\$353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,010
Utilities/Water	\$1,937	\$2,179	\$2,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,554
Repairs	\$1,737	\$2,602	\$4,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,140
Fuel & Oil	\$2,727	\$3,198	\$3,755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,680
Irrigation/Drainage	\$119	\$119	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$356
Sand and Topsoil	\$1,899	\$2,165	\$1,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,594
Flower/Mulch	\$0	\$465	\$2,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,267
Fertilizer/Chemicals	\$5,697	\$14,981	\$12,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,906
Seed/Soil	\$0	\$0	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162
Trash Removal	\$132	\$132	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$397
Contingency	\$2,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,200
First Aid	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
Office Supplies	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94
Operating Supplies	\$0	\$1,385	\$943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,328
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,219
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,898
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	\$50,076	\$73,279	\$72,826	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206,182

Administrative Expenditures:

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Dissemination	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Trustee Fees	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$938
Annual Audit	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,070
Insurance	\$5,395	\$5,136	\$5,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,838
Property Taxes	\$653	\$637	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,906
Total Administrative Expenditures	\$11,288	\$11,034	\$11,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,527

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<u>Reserves:</u>													
Renewal & Replacement	\$2,197	\$2,370	\$2,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,551
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$2,197	\$2,370	\$2,984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,551
Total Revenues	\$118,510	\$149,198	\$147,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$415,099
Total Expenditures	\$110,925	\$134,382	\$128,767	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$374,074
Operating Income (Loss)	\$7,586	\$14,816	\$18,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,026
<u>Non Operating Revenues/(Expenditures):</u>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139,588.77
Interest Income	\$31	\$32	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86
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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$47,812)
Principal Expense	(\$30,417)	(\$30,417)	(\$30,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$91,250)
Total Non Operating Revenues/(Expenditures)	\$50,207	\$208	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,613
Net Non Operating Income / (Loss)	\$57,792	\$15,024	\$18,823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91,639

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		\$9,746	\$12,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,223
Total Revenues	\$7,005	\$9,746	\$12,472	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,223
<i>Expenditures</i>													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,112
Total Expenditures	\$5,349	\$5,801	\$8,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,112
Operating Income (Loss)	\$1,656	\$3,945	\$3,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,111

**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
	\$ 3,358,357.26	\$ 711,944.16	\$ 2,134,686.36	\$ 511,726.74	\$ 3,358,357.26

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,134,686.36	\$ (2,134,686.36)	\$ -	\$ 288,483.64
General Fund	\$ 808,157	21.20%	\$ 711,944.16	\$ (711,944.16)	\$ -	\$ 96,212.84
Recreation Fund	\$ 580,882	15.24%	\$ 511,726.74	\$ (511,726.74)	\$ -	\$ 69,155.26
	\$ 3,812,209	100.00%	\$ 3,358,357.26	\$ (3,358,357.26)	\$ -	\$ 453,851.74

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

	Actuals		Actuals		Year to Date		Year to Date		Variance
	12/31/15	12/31/16	12/31/15	12/31/16	12/31/15	12/31/16	12/31/15	12/31/16	
Revenues:									
Greens Fees	\$ 89,232	\$ 106,963	\$ 17,731	\$ 17,731	\$ 233,268	\$ 289,046	\$ 233,268	\$ 289,046	\$ 55,778
Greens Cards - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greens Cards - Usage	\$ (3,912)	\$ -	\$ 3,912	\$ 3,912	\$ (13,742)	\$ -	\$ (13,742)	\$ -	\$ 13,742
Gift Cards - Sales	\$ -	\$ 2,733	\$ 2,733	\$ 2,733	\$ -	\$ 4,009	\$ -	\$ 4,009	\$ 4,009
Gift Cards - Usage	\$ -	\$ (1,715)	\$ (1,715)	\$ (1,715)	\$ -	\$ (5,702)	\$ -	\$ (5,702)	\$ (5,702)
Season Advance/Trail Fees	\$ 12,874	\$ 11,008	\$ (1,866)	\$ (1,866)	\$ 39,918	\$ 57,822	\$ 39,918	\$ 57,822	\$ 17,903
Associate Memberships	\$ 1,639	\$ 3,002	\$ 1,363	\$ 1,363	\$ 3,725	\$ 11,218	\$ 3,725	\$ 11,218	\$ 7,493
Driving Range	\$ 4,583	\$ 5,790	\$ 1,207	\$ 1,207	\$ 11,216	\$ 16,450	\$ 11,216	\$ 16,450	\$ 5,234
Golf Lessons	\$ 542	\$ 185	\$ (357)	\$ (357)	\$ 877	\$ 570	\$ 877	\$ 570	\$ (307)
Merchandise Sales	\$ 8,319	\$ 12,472	\$ 4,154	\$ 4,154	\$ 21,740	\$ 29,223	\$ 21,740	\$ 29,223	\$ 7,483
Restaurant	\$ 2,101	\$ 2,457	\$ 356	\$ 356	\$ (127)	\$ 3,605	\$ (127)	\$ 3,605	\$ 3,733
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$ -	\$ -	\$ 5,632	\$ 5,632	\$ 5,632	\$ 5,632	\$ -
Miscellaneous Income	\$ 4,278	\$ 2,618	\$ (1,660)	\$ (1,660)	\$ 9,910	\$ 3,226	\$ 9,910	\$ 3,226	\$ (6,684)
Total Revenues	\$ 121,534	\$ 147,391	\$ 25,858	\$ 25,858	\$ 312,417	\$ 415,099	\$ 312,417	\$ 415,099	\$ 102,682
Expenditures:									
Golf Course Expenditures	\$ 11,320	\$ 11,151	\$ 168	\$ 168	\$ 28,538	\$ 37,124	\$ 28,538	\$ 37,124	\$ (8,586)
Restraunt	\$ 740	\$ 768	\$ (27)	\$ (27)	\$ 3,485	\$ 2,734	\$ 3,485	\$ 2,734	\$ 751
Proshop	\$ 7,949	\$ 7,468	\$ 481	\$ 481	\$ 24,581	\$ 24,326	\$ 24,581	\$ 24,326	\$ 255
Merchandise Sales	\$ 6,219	\$ 8,963	\$ (2,744)	\$ (2,744)	\$ 15,085	\$ 20,112	\$ 15,085	\$ 20,112	\$ (5,028)
Cart Facility	\$ 12,676	\$ 7,893	\$ 4,783	\$ 4,783	\$ 37,881	\$ 27,335	\$ 37,881	\$ 27,335	\$ 10,546
Starter Marshals	\$ 3,310	\$ 5,508	\$ (2,198)	\$ (2,198)	\$ 8,099	\$ 15,183	\$ 8,099	\$ 15,183	\$ (7,084)
Golf Course Maintenance	\$ 71,341	\$ 72,826	\$ (1,486)	\$ (1,486)	\$ 193,495	\$ 206,182	\$ 193,495	\$ 206,182	\$ (12,687)
Administrative	\$ 10,936	\$ 11,205	\$ (268)	\$ (268)	\$ 33,264	\$ 33,527	\$ 33,264	\$ 33,527	\$ (262)
Reserves	\$ 2,224	\$ 2,984	\$ (760)	\$ (760)	\$ 5,072	\$ 7,551	\$ 5,072	\$ 7,551	\$ (2,479)
Total Expenditures	\$ 126,716	\$ 128,767	\$ (2,052)	\$ (2,052)	\$ 349,499	\$ 374,074	\$ 349,499	\$ 374,074	\$ (24,575)
Operating Income/(Loss)	\$ (5,182)	\$ 18,624	\$ 23,806	\$ 23,806	\$ (37,081)	\$ 41,026	\$ (37,081)	\$ 41,026	\$ 78,107

