

Viera East
Community Development District

Combined Balance Sheet
February 28, 2017

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <u>(memorandum only)</u>
<i>Assets</i>					
Operating Account	\$636,592	\$27,682	---	\$845,224	\$1,509,498
Accounts Receivable	---	---	---	\$1,722	\$1,722
Assessment Receivable	---	---	---	---	\$0
Rent Receivable	---	---	---	---	\$0
Due From Golf Course	\$33,340	---	---	\$879	\$34,219
Due From General Fund	---	---	---	\$17,319	\$17,319
Due From Capital Reserve	---	---	---	\$2,995	\$2,995
Due from Other	---	---	---	---	\$0
Inventory - Pro Shop	---	---	---	\$92,643	\$92,643
<i>Investments:</i>					
Custody Account	---	\$234,572	---	---	\$234,572
Benefit Assessment- Series 2012	---	---	---	\$935	\$935
Reserve - Series 2012	---	---	---	\$280,865	\$280,865
Bond Service 2006	---	---	\$2,441,597	---	\$2,441,597
Improvements (Net of Depreciation)	---	---	---	\$1,112,805	\$1,112,805
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$9,365	---	---	\$95,188	\$104,553
Total Assets	\$679,297	\$262,254	\$2,441,597	\$2,450,574	\$5,833,722
<i>Liabilities</i>					
Accounts Payable	\$17,731	---	---	\$33,139	\$50,870
Accrued Expenses	\$2,604	---	---	\$2,125	\$4,729
Deferred Revenue- Season Advance	---	---	---	\$130,274	\$130,274
Deferred Revenue- Special Assessments O&M	---	---	---	\$13,141	\$13,141
Deferred Revenue- Special Assessments Debt	---	---	---	\$292,470	\$292,470
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	---	\$33,540	\$33,540
Accrued Interest Payable	---	---	---	\$60,797	\$60,797
Accrued Principal Payable	---	---	---	\$152,083	\$152,083
Golf Cart Lease Payable	---	---	---	---	\$0
Sales Tax Payable	---	---	---	\$27,716	\$27,716
Due to Golf Course	\$17,220	---	---	---	\$17,220
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$5,931	---	---	\$13,252	\$19,183
Bonds Payable - Series 2012	---	---	---	\$4,445,000	\$4,445,000
Bond Discount	---	---	---	(\$23,633)	(\$23,633)
Deferred Loss	---	---	---	(\$243,197)	(\$243,197)
<i>Fund Equity</i>					
Net Assets	---	---	---	(\$2,494,134)	(\$2,494,134)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$9,365	---	---	---	\$9,365
Unassigned	\$450,446	\$262,254	---	---	\$712,699
Restricted for Debt Service	---	---	\$2,441,597	---	\$2,441,597
Total Liabilities, Fund Equity, Other	\$679,297	\$262,254	\$2,441,597	\$2,450,574	\$5,833,722

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2017

	Adopted Budget	Prorated Budget 2/28/17	Actual 2/28/17	Variance
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Revenues

Maintenance Assessments	\$808,157	\$761,915	\$761,915	\$0
Golf Course Administrative Services	\$56,280	\$23,450	\$23,450	\$0
Interest Income	\$100	\$42	\$0	(\$42)
Miscellaneous Income	\$0	\$0	\$0	\$0
Total Revenues	\$864,536	\$785,406	\$785,365	(\$41)

Administrative Expenditures

Supervisors Fees	\$29,587	\$12,328	\$13,335	(\$1,007)
Engineering Fees	\$5,000	\$2,083	\$440	\$1,643
Attorney's Fees	\$5,000	\$2,083	\$9,037	(\$6,954)
Dissemination	\$1,000	\$417	\$417	\$0
Trustee Fees	\$5,600	\$2,333	\$2,333	(\$0)
Annual Audit	\$6,500	\$2,708	\$2,708	(\$0)
Collection Agent	\$2,500	\$1,042	\$1,042	(\$0)
Management Fees	\$108,515	\$45,215	\$41,215	\$4,000
Telephone	\$250	\$104	\$0	\$104
Postage	\$2,500	\$1,042	\$1,381	(\$339)
Printing & Binding	\$5,500	\$2,292	\$653	\$1,639
Insurance	\$7,293	\$3,039	\$2,699	\$340
Legal Advertising	\$2,500	\$1,042	\$199	\$842
Other Current Charges	\$1,500	\$625	\$771	(\$146)
Office Supplies	\$1,000	\$417	\$1,847	(\$1,430)
Dues & Licenses	\$175	\$73	\$73	(\$0)
Information Technology	\$3,400	\$1,417	\$1,417	\$0
Total Administrative	\$187,820	\$78,258	\$79,567	(\$1,308)

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2017

	Adopted Budget	Prorated Budget 2/28/17	Actual 2/28/17	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$114,283	\$47,618	\$50,044	(\$2,426)
Administrative Fee	\$1,142	\$476	\$545	(\$69)
FICA Expense	\$8,743	\$3,643	\$3,704	(\$61)
Employee Insurance	\$7,238	\$3,016	\$2,749	\$267
Workers Compensation	\$2,240	\$933	\$911	\$22
Unemployment	\$853	\$355	\$634	(\$278)
Other Contractual	\$5,500	\$2,292	\$3,089	(\$798)
Training	\$500	\$208	\$107	\$101
Uniforms	\$500	\$208	\$705	(\$497)
Total Operating	\$140,999	\$58,750	\$62,489	(\$3,740)

Maintenance Expenditures

Canal Maintenance	\$11,000	\$4,583	\$5,695	(\$1,112)
Lake Bank Restoration	\$60,000	\$25,000	\$0	\$25,000
Environmental Services	\$39,000	\$16,250	\$8,134	\$8,116
Water Management System	\$99,000	\$41,250	\$39,335	\$1,916
Control Burns	\$15,000	\$6,250	\$0	\$6,250
Contingencies	\$10,000	\$4,167	\$3,898	\$268
Fire Line Maintenance	\$5,000	\$2,083	\$3,340	(\$1,257)
Basin Repair	\$5,000	\$2,083	\$0	\$2,083
Total Maintenance	\$244,000	\$101,667	\$60,403	\$41,264

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2017

	Adopted Budget	Prorated Budget 2/28/17	Actual 2/28/17	Variance
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Grounds Maintenance Expenditures

Salaries	\$141,446	\$58,936	\$57,938	\$998
Administrative Fees	\$3,132	\$1,305	\$1,580	(\$275)
FICA	\$10,821	\$4,509	\$3,850	\$659
Health Insurance	\$24,132	\$10,055	\$8,940	\$1,115
Workers Compensation	\$2,772	\$1,155	\$953	\$202
Unemployment	\$2,132	\$888	\$1,310	(\$421)
Telephone	\$1,500	\$625	\$671	(\$46)
Utilities	\$7,700	\$3,208	\$2,295	\$914
Property Appraiser Insurance	\$1,990	\$829	\$1,986	(\$1,157)
	\$2,099	\$875	\$721	\$154
Repairs	\$20,000	\$8,333	\$5,787	\$2,546
Fuel	\$23,000	\$9,583	\$5,940	\$3,644
Park Maintenance	\$3,000	\$1,250	\$1,579	(\$329)
Chemicals	\$5,000	\$2,083	\$2,005	\$78
Contingencies	\$1,000	\$417	\$2,622	(\$2,205)
Refuse	\$5,160	\$2,150	\$4,432	(\$2,282)
Office Supplies	\$250	\$104	\$298	(\$194)
Uniforms	\$3,000	\$1,250	\$1,399	(\$149)
Maintenance Reserve - Transfer Out	\$33,583	\$13,993	\$13,993	\$0
Total Grounds Maintenance	\$291,717	\$121,549	\$118,298	\$3,250
Total Expenditures	\$864,536	\$360,223	\$320,757	\$39,466
Excess Revenue/(Expenditures)	\$0	\$425,183	\$464,608	\$39,425
Beginning Fund Balance	\$0	\$0	\$171,203	\$171,203
Ending Fund Balance	\$0	\$425,183	\$635,811	\$210,628

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2017

	Adopted Budget	Prorated Budget 2/28/17	Actual 2/28/17	Variance
<u>Revenues</u>				
Interest Income	\$250	\$104	\$807	\$702
Reserve Funding - Transfer In (General)	\$33,583	\$13,993	\$13,993	(\$0)
Reserve Funding - Transfer In (Golf)	\$30,160	\$12,567	\$13,713	\$1,147
Total Revenues	\$63,993	\$26,664	\$28,513	\$1,849
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$32,714	(\$32,714)
Transfer Out	\$0	\$0	\$50,000	(\$50,000)
Total Expenditures	\$0	\$0	\$82,714	(\$82,714)
Excess Revenues/(Expenditures)	\$63,993		(\$54,201)	
Beginning Fund Balance	\$785,491		\$316,454	
Ending Fund Balance	\$849,484		\$262,254	

**Viera East
Community Development District**

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending February 28, 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
Total			<u>\$ 32,713.64</u>

Viera East
Community Development District
Debt Service Fund
Statement of Revenues & Expenditures
For Period Ending February 28, 2017

	Adopted Budget	Prorated Budget 2/28/17	Actual 2/28/17	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,284,518	\$2,284,518	\$0
Interest Income	\$100	\$42	\$403	\$361
Total Revenues	\$2,423,270	\$2,284,560	\$2,284,921	\$361
<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	\$138	\$138	\$0
Total Expenditures	\$2,438,536	\$340,969	\$340,969	\$0
Excess Revenues/(Expenditures)	(\$15,266)		\$1,943,952	
Beginning Fund Balance	\$466,966		\$497,645	
Ending Fund Balance	\$451,701		\$2,441,597	

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2017

	Adopted	Current Month			Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	5,250	3,856	1,394	17,528	14,243	3,285
Member Rounds	10,000	802	1,134	(332)	4,126	4,189	(63)
Comp Rounds	6,000	660	680	(20)	3,200	2,513	687
Total Memberships	60	4	-	4	54	60	(6)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$27	\$35	(\$8)	\$31	\$35	(\$3)
Revenues							
Greens Fees/Cart Fees	\$1,176,000	\$140,919	\$133,358	\$7,560	\$551,267	\$492,626	\$58,641
Gift Cards - Sales	\$50,000	\$924	\$5,670	(\$4,746)	\$5,743	\$20,945	(\$15,202)
Gift Cards - Usage	(\$50,000)	(\$4,207)	(\$5,670)	\$1,463	(\$12,566)	(\$20,945)	\$8,379
Season Advance/Trail Fees	\$240,000	\$19,423	\$27,216	(\$7,793)	\$94,944	\$100,536	(\$5,592)
Associate Memberships	\$15,000	\$2,054	\$1,701	\$353	\$16,274	\$6,284	\$9,991
Driving Range	\$72,000	\$6,566	\$8,165	(\$1,599)	\$30,342	\$30,161	\$181
Golf Lessons	\$15,000	\$175	\$1,701	(\$1,526)	\$920	\$6,284	(\$5,364)
Merchandise Sales	\$110,000	\$12,824	\$12,474	\$350	\$51,741	\$46,079	\$5,662
Restaurant	\$10,000	\$1,642	\$1,134	\$508	\$6,148	\$4,189	\$1,959
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$9,386	\$9,386	\$0
Miscellaneous Income	\$15,000	(\$2,508)	\$1,701	(\$4,209)	\$1,321	\$6,284	(\$4,962)
Total Revenues	\$1,675,527	\$179,688	\$189,327	(\$9,639)	\$755,519	\$701,828	\$53,692
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000	\$1,367	\$1,499	\$133	\$6,877	\$7,497	\$620
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$42	\$42
Telephone/Internet	\$11,500	\$0	\$958	\$958	\$3,845	\$4,790	\$945
Postage	\$750	\$33	\$62	\$29	\$33	\$312	\$279
Printing & Binding	\$1,000	\$103	\$83	(\$20)	\$403	\$417	\$14
Utilities	\$5,000	\$418	\$417	(\$1)	\$2,031	\$2,083	\$51
Repairs & Maintenance	\$7,000	\$1,257	\$583	(\$674)	\$2,964	\$2,916	(\$48)
Advertising	\$45,000	\$1,318	\$3,749	\$2,430	\$20,872	\$18,743	(\$2,130)
Bank Charges	\$28,000	\$3,474	\$2,332	(\$1,142)	\$12,743	\$11,662	(\$1,081)
Office Supplies	\$1,500	\$0	\$125	\$125	\$141	\$625	\$484
Operating Supplies	\$7,500	\$489	\$625	\$136	\$3,846	\$3,124	(\$722)
Meals	\$100	\$0	\$8	\$8	\$0	\$42	\$42
Dues, Licenses & Subscriptions	\$2,000	\$0	\$167	\$167	\$1,145	\$833	(\$312)
Drug Testing - All Departments	\$500	\$76	\$42	(\$34)	\$228	\$208	(\$20)
Training, Education & Employee Relations	\$1,500	\$105	\$125	\$20	\$1,561	\$625	(\$936)
Contractual Security	\$3,500	\$2,196	\$292	(\$1,904)	\$3,225	\$1,458	(\$1,767)
IT Services	\$1,900	\$755	\$158	(\$597)	\$755	\$791	\$36
Total Golf Course Expenditures	\$134,850	\$11,590	\$11,233	(\$357)	\$60,668	\$56,165	(\$4,503)

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2017

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$700	\$1,021	\$320	\$3,485	\$3,770	\$285
Pest Control	\$1,700	\$152	\$193	\$41	\$735	\$712	(\$23)
Equipment Lease	\$0	\$88	\$0	(\$88)	\$439	\$0	(\$439)
Total Restaurant Expenditures	\$10,700	\$940	\$1,213	\$274	\$4,660	\$4,482	(\$178)
<i>Pro Shop Expenditures</i>							
Salaries	\$88,000	\$5,483	\$7,333	\$1,850	\$30,011	\$36,665	\$6,654
Administrative Fee	\$3,551	\$314	\$296	(\$18)	\$1,583	\$1,480	(\$103)
FICA Expense	\$6,315	\$419	\$526	\$107	\$2,243	\$2,631	\$388
Health Insurance	\$461	\$35	\$38	\$3	\$167	\$192	\$25
Workers Compensation	\$1,618	\$100	\$135	\$35	\$706	\$674	(\$32)
Unemployment	\$2,396	\$304	\$200	(\$105)	\$942	\$998	\$57
Golf Printing	\$500	\$0	\$42	\$42	\$407	\$208	(\$198)
Utilities	\$8,000	\$576	\$667	\$90	\$2,915	\$3,333	\$419
Repairs	\$250	\$0	\$21	\$21	\$0	\$104	\$104
Pest Control	\$1,800	\$152	\$150	(\$2)	\$735	\$750	\$15
Supplies	\$2,500	\$81	\$208	\$127	\$485	\$1,042	\$556
Uniforms	\$750	\$0	\$63	\$63	\$0	\$313	\$313
Dues, Licenses & Subscriptions	\$375	\$0	\$31	\$31	\$0	\$156	\$156
Training, Education & Employee Relations	\$3,500	\$0	\$292	\$292	\$0	\$1,458	\$1,458
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$208	\$208
Total Pro Shop Expenditures	\$120,516	\$7,465	\$10,043	\$2,578	\$40,194	\$50,213	\$10,020

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2017

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Cart Facility</i>							
Salaries	\$65,564	\$4,187	\$5,463	\$1,277	\$20,010	\$27,317	\$7,307
Administrative Fee	\$5,258	\$412	\$438	\$26	\$2,124	\$2,191	\$66
FICA Expense	\$5,019	\$320	\$418	\$98	\$1,531	\$2,091	\$560
Workers Compensation	\$1,286	\$76	\$107	\$31	\$364	\$536	\$172
Unemployment	\$3,337	\$232	\$278	\$46	\$1,000	\$1,390	\$391
Utilities	\$12,500	\$1,041	\$1,042	\$0	\$4,796	\$5,208	\$412
Fuel	\$500	\$13	\$42	\$29	\$144	\$208	\$65
Cart Lease	\$45,000	\$3,544	\$3,750	\$206	\$17,356	\$18,750	\$1,394
Cart Maintenance	\$2,750	\$6,406	\$229	(\$6,177)	\$3,093	\$1,146	(\$1,947)
Cart & Facilities Supplies	\$1,000	\$384	\$83	(\$300)	\$520	\$417	(\$103)
Driving Range	\$1,500	\$3,176	\$125	(\$3,051)	\$4,744	\$625	(\$4,119)
Uniforms	\$500	\$0	\$42	\$42	\$142	\$208	\$67
Total Cart Facility	\$144,214	\$19,791	\$12,018	(\$7,774)	\$55,822	\$60,088	\$4,266
<i>Starter Marshals</i>							
Salaries	\$36,475	\$4,499	\$3,039	(\$1,460)	\$21,248	\$15,197	(\$6,051)
Administrative Fee	\$3,346	\$262	\$279	\$16	\$1,514	\$1,394	(\$120)
FICA Expense	\$2,561	\$344	\$213	(\$131)	\$1,625	\$1,067	(\$558)
Workers Compensation	\$656	\$82	\$55	(\$27)	\$387	\$273	(\$114)
Unemployment	\$1,757	\$250	\$146	(\$103)	\$1,063	\$732	(\$331)
Uniforms	\$250	\$0	\$21	\$21	\$142	\$104	(\$37)
Total Starter Marshals	\$45,045	\$5,437	\$3,754	(\$1,684)	\$25,979	\$18,768	(\$7,210)
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$9,247	\$6,417	(\$2,830)	\$34,443	\$32,083	(\$2,360)
Total Merchandise Sales	\$77,000	\$9,247	\$6,417	(\$2,830)	\$34,443	\$32,083	(\$2,360)
<i>Golf Course Maintenance</i>							
Salaries	\$390,236	\$29,340	\$32,520	\$3,180	\$155,494	\$162,598	\$7,104
Administrative Fees	\$7,592	\$713	\$633	(\$80)	\$3,654	\$3,163	(\$491)
FICA Expense	\$26,564	\$2,163	\$2,214	\$50	\$11,506	\$11,068	(\$438)
Employee Insurance	\$45,470	\$4,455	\$3,789	(\$666)	\$20,365	\$18,946	(\$1,419)
Workers Compensation	\$6,806	\$547	\$567	\$20	\$2,786	\$2,836	\$50
Unemployment	\$5,230	\$1,270	\$436	(\$834)	\$3,720	\$2,179	(\$1,541)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$175	\$175
Consulting Fees	\$6,000	\$1,000	\$500	(\$500)	\$3,000	\$2,500	(\$500)
Telephone/Internet	\$4,000	\$510	\$333	(\$177)	\$1,879	\$1,667	(\$212)
Utilities/Water	\$25,700	\$1,923	\$2,142	\$218	\$10,965	\$10,708	(\$256)
Repairs	\$32,000	\$5,689	\$2,667	(\$3,023)	\$16,973	\$13,333	(\$3,640)
Fuel & Oil	\$45,000	\$1,002	\$3,750	\$2,748	\$13,275	\$18,750	\$5,475
Pest Control	\$1,500	\$124	\$125	\$1	\$599	\$625	\$26
Irrigation/Drainage	\$30,000	\$1,015	\$2,500	\$1,485	\$7,650	\$12,500	\$4,850

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2017

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Sand and Topsoil	\$18,000	\$448	\$1,500	\$1,052	\$4,861	\$7,500	\$2,639
Flower/Mulch	\$15,000	\$179	\$1,250	\$1,071	\$1,491	\$6,250	\$4,759
Fertilizer	\$108,500	\$9,838	\$9,042	(\$797)	\$51,881	\$45,208	(\$6,673)
Seed/Sod	\$11,500	\$1,934	\$958	(\$976)	\$4,031	\$4,792	\$761
Trash Removal	\$2,000	\$132	\$167	\$34	\$661	\$833	\$172
Contingency	\$10,000	\$0	\$833	\$833	\$3,200	\$4,167	\$967
First Aid	\$600	\$222	\$50	(\$172)	\$351	\$250	(\$101)
Office Supplies	\$500	\$0	\$42	\$42	\$94	\$208	\$114
Operating Supplies	\$14,000	\$945	\$1,167	\$222	\$5,465	\$5,833	\$369
Training	\$500	\$375	\$42	(\$333)	\$375	\$208	(\$167)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$130	\$625	\$495
Soil & Water Testing	\$2,000	\$0	\$167	\$167	\$0	\$833	\$833
Uniforms	\$10,500	\$972	\$875	(\$97)	\$5,421	\$4,375	(\$1,046)
GC Repair and Upgrade	\$50,000	\$0	\$4,167	\$4,167	\$0	\$20,833	\$20,833
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$2,500	\$2,500
Equipment Lease	\$101,000	\$8,823	\$8,417	(\$406)	\$32,509	\$42,083	\$9,574
Small Tools	\$500	\$0	\$42	\$42	\$0	\$208	\$208
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$250	\$250
IT Services	\$600	\$0	\$50	\$50	\$0	\$250	\$250
Total Golf Course Maintenance	\$979,818	\$73,618	\$81,652	\$8,033	\$362,335	\$408,258	\$45,922
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$625	\$625
Arbitrage	\$600	\$50	\$50	\$0	\$250	\$250	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$417	\$417	(\$0)
Trustee Fees	\$3,750	\$313	\$313	\$0	\$1,563	\$1,563	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$625	\$625	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$23,450	\$23,450	\$0
Insurance	\$65,000	\$5,450	\$5,417	(\$33)	\$26,595	\$27,083	\$488
Property Taxes	\$6,000	\$948	\$500	(\$448)	\$3,802	\$2,500	(\$1,302)
Total Administrative Expenditures	\$135,630	\$11,659	\$11,303	(\$356)	\$56,701	\$56,513	(\$189)
Renewal & Replacement	\$30,160	\$3,215	\$2,513	(\$701)	\$13,713	\$12,567	(\$1,147)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,160	\$3,215	\$2,513	(\$701)	\$13,713	\$12,567	(\$1,147)
Total Revenues	\$1,675,527	\$179,688	\$189,327	(\$9,639)	\$755,519	\$701,828	\$53,692
Total Expenditures	\$1,677,933	\$142,962	\$140,144	(\$2,817)	\$654,516	\$699,136	\$44,621
Operating Income (Loss)	-\$2,406	\$36,727	\$49,183	(\$12,456)	\$101,004	\$2,691	\$98,313

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending February 28, 2017

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$232,648	\$232,648	\$0
Interest Income	\$300	\$35	\$25	\$10	\$145	\$125	\$20
Transfer In	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Interest Expense	(\$191,249)	(\$15,937)	(\$15,937)	(\$0)	(\$79,687)	(\$79,687)	(\$0)
Principal Expense	(\$365,000)	(\$30,417)	(\$30,417)	(\$0)	(\$152,083)	(\$152,083)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$2,406	\$211	\$201	\$10	\$51,023	\$1,003	\$50,020
Change in Net Assets	\$0	\$36,937	\$49,384	(\$12,446)	\$152,027	\$3,694	\$148,333
Beginning Net Assets	\$0	---	---	---	(\$2,646,161)	---	---
Ending Net Assets	\$0	---	---	---	(\$2,494,134)	---	---

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$99	\$210,116	\$501,730	\$15,285	\$34,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$761,915
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,450
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$785,365
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,488	\$2,258	\$3,577	\$2,525	\$2,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,335
Engineering Fees	\$0	\$0	\$0	\$220	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$440
Attorney Fees	\$0	\$4,290	\$4,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,037
Dissemination	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,333
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,708
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,042
Management Fees	\$9,043	\$8,043	\$8,043	\$8,043	\$8,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,215
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$81	\$419	\$254	\$148	\$479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,381
Printing & Binding	\$199	\$116	\$155	\$43	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$653
Insurance	\$511	\$511	\$511	\$511	\$654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,699
Legal Advertising	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Other Current Charges	\$96	\$88	\$88	\$178	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$771
Office Supplies	\$700	\$501	\$254	\$184	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,847
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73
Information Technology	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,417
Total Administrative	\$14,716	\$18,023	\$19,226	\$13,450	\$14,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$79,567
<i>Operating Expenditures</i>													
Salaries	\$9,417	\$9,651	\$10,466	\$10,544	\$9,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,044
Administrative Fees	\$99	\$111	\$115	\$115	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$545
FICA Expense	\$690	\$709	\$788	\$778	\$739	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,704
Employee Insurance	\$548	\$548	\$449	\$586	\$617	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,749
Workers Compensation	\$171	\$176	\$191	\$192	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$911
Unemployment	\$0	\$0	\$0	\$602	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$634
Other Contractual	\$590	\$1,031	\$511	\$502	\$456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,089
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,489

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$7,223	\$349	\$438	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,134
Water Management System	\$7,565	\$7,765	\$8,675	\$7,765	\$7,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,335
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$1,866	\$862	\$840	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,898
Fire Line Maintenance	\$0	\$792	\$0	\$2,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,340
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$14,788	\$10,772	\$9,975	\$16,848	\$8,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,403
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,533	\$11,571	\$11,785	\$12,157	\$10,891	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,938
Administrative Fees	\$272	\$518	\$272	\$272	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,580
FICA	\$820	\$534	\$843	\$872	\$781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,850
Health Insurance	\$1,835	\$1,749	\$1,475	\$2,047	\$1,834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,940
Workers Compensation	\$210	\$111	\$214	\$221	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$953
Unemployment	\$20	\$19	\$20	\$709	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,310
Telephone	\$154	\$104	\$104	\$104	\$206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$671
Utilities	\$378	\$465	\$527	\$526	\$399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,295
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance	\$144	\$144	\$144	\$144	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$721
Repairs	\$760	\$734	\$284	\$525	\$3,484	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,787
Fuel	\$1,308	\$1,327	\$1,745	\$1,170	\$391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,940
Park Maintenance	\$934	\$147	\$155	\$160	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,579
Chemicals	\$0	\$718	\$465	\$300	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,005
Contingencies	\$0	\$900	\$0	\$0	\$1,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,622
Refuse	\$1,505	\$860	\$645	\$430	\$992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,432
Office Supplies	\$16	\$32	\$0	\$95	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$298
Uniforms	\$272	\$341	\$272	\$333	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,399
Maintenance Reserve - Transfer Out	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,993
Total Grounds Maintenance	\$22,960	\$23,072	\$23,735	\$22,864	\$25,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118,298
Total Expenditures	\$63,980	\$64,560	\$65,802	\$66,481	\$59,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320,757
Excess Revenue/(Expenditures)	(\$59,191)	\$150,246	\$440,617	(\$46,506)	(\$20,558)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$464,608

**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	5,250	0	0	0	0	0	0	0	17,528
Member Rounds	720	855	801	948	802	0	0	0	0	0	0	0	4,126
Comp Rounds	533	673	646	688	660	0	0	0	0	0	0	0	3,200
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$33	\$37	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160
<i>Revenues:</i>													
Greens Fees	\$81,980	\$100,103	\$106,963	\$121,303	\$140,919	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$551,267
Gift Cards - Sales	\$410	\$866	\$2,733	\$810	\$924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,743
Gift Cards - Usage	(\$1,537)	(\$2,451)	(\$1,715)	(\$2,657)	(\$4,207)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$12,566)
Season Advance/Trail Fees	\$19,881	\$26,932	\$11,008	\$17,700	\$19,423	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,944
Associate Memberships	\$3,397	\$4,819	\$3,002	\$3,002	\$2,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,274
Driving Range	\$4,540	\$6,120	\$5,790	\$7,326	\$6,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,342
Golf Lessons	\$210	\$175	\$185	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$920
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,741
Restaurant	\$464	\$685	\$2,457	\$901	\$1,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,148
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,386
Miscellaneous Income	\$283	\$325	\$2,618	\$602	(\$2,508)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,321
Total Revenues	\$118,510	\$149,198	\$147,391	\$160,732	\$179,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$755,519
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,155	\$898	\$1,236	\$1,222	\$1,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,877
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$966	\$940	\$972	\$967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,845
Postage	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
Printing & Binding	\$206	\$0	\$94	\$0	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$403
Utilities	\$377	\$386	\$411	\$439	\$418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,031
Repairs & Maintenance	\$30	\$1,092	\$19	\$566	\$1,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,964
Advertising	\$3,476	\$9,118	\$3,357	\$3,603	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,872
Bank Charges	\$1,798	\$2,045	\$2,627	\$2,799	\$3,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,743
Office Supplies	\$34	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141
Operating Supplies	\$129	\$1,298	\$869	\$1,060	\$489	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,846
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$150	\$110	\$0	\$885	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,145
Drug Testing - All Departments	\$0	\$76	\$0	\$76	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228
Training, Education, & Employee Relations	\$52	\$0	\$1,455	(\$50)	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,561
Contractual Security	\$0	\$530	\$112	\$388	\$2,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,225
IT Services	\$0	\$0	\$0	\$0	\$755	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$755
Total Golf Course Expenditures	\$9,373	\$16,599	\$11,151	\$11,954	\$11,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,668

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Restaurant Expenditures:</i>													
Utilities	\$740	\$671	\$622	\$752	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,485
Pest Control	\$146	\$146	\$146	\$146	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$735
Equipment Lease	\$88	\$176	\$0	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$439
Total Restaurant Expenditures	\$974	\$993	\$768	\$986	\$940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,660
<i>Proshop:</i>													
Salaries	\$5,752	\$6,801	\$5,783	\$6,192	\$5,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,011
Administrative Fees	\$343	\$337	\$241	\$348	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,583
FICA	\$440	\$520	\$390	\$474	\$419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,243
Health Insurance	\$35	\$35	(\$7)	\$69	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Workers Compensation	\$105	\$124	\$265	\$113	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$706
Unemployment	\$96	\$98	\$68	\$375	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$942
Golf Printing	\$0	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407
Utilities	\$623	\$568	\$512	\$636	\$576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,915
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$146	\$146	\$146	\$146	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$735
Supplies	\$106	\$177	\$70	\$51	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$485
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,194
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,443
Total Merchandise Sales	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,443
<i>Cart Facility:</i>													
Salaries	\$3,416	\$4,177	\$3,767	\$4,463	\$4,187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,010
Administrative Fees	\$415	\$402	\$439	\$456	\$412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,124
FICA Expense	\$261	\$320	\$288	\$341	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,531
Workers Compensation	\$62	\$76	\$69	\$81	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$364
Unemployment	\$164	\$187	\$164	\$253	\$232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
Utilities	\$838	\$874	\$952	\$1,090	\$1,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,796
Fuel	\$30	\$34	\$42	\$25	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144
Golf Cart Lease	\$3,453	\$3,453	\$3,453	\$3,453	\$3,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,356
Cart Maintenance	\$19	\$0	(\$2,449)	(\$883)	\$6,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,093
Cart & Facilities Supplies	\$23	\$0	\$933	(\$820)	\$384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$520
Driving Range	\$861	\$236	\$236	\$236	\$3,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,744
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,822

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Starter Marshals:</i>													
Salaries	\$3,627	\$4,157	\$4,564	\$4,401	\$4,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,248
Administrative Fees	\$332	\$321	\$308	\$290	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,514
FICA Expense	\$277	\$318	\$349	\$337	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,625
Workers Compensation	\$66	\$76	\$83	\$80	\$82	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$387
Unemployment	\$176	\$182	\$204	\$250	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,063
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,979

<i>Golf Course Maintenance:</i>													
Salaries	\$28,658	\$30,853	\$31,805	\$34,837	\$29,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$155,494
Administrative Fees	\$722	\$694	\$767	\$758	\$713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,654
FICA Expense	\$2,115	\$2,285	\$2,375	\$2,568	\$2,163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,506
Employee Insurance	\$3,609	\$3,609	\$2,915	\$5,777	\$4,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,365
Workers Compensation	\$517	\$548	\$571	\$603	\$547	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,786
Unemployment	\$128	\$149	\$99	\$2,074	\$1,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,720
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	\$3,000
Telephone/Internet	\$353	\$304	\$353	\$359	\$510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,879
Utilities/Water	\$1,937	\$2,179	\$2,437	\$2,488	\$1,923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,965
Repairs	\$1,737	\$2,802	\$4,801	\$1,944	\$5,689	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,973
Fuel & Oil	\$2,727	\$3,198	\$3,755	\$2,593	\$1,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,275
Pest Control	\$119	\$119	\$119	\$119	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$599
Irrigation/Drainage	\$1,899	\$2,165	\$1,530	\$1,041	\$1,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,650
Sand and Topsoil	\$0	\$465	\$2,802	\$1,146	\$448	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,861
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,881
Seed/Sod	\$0	\$0	\$162	\$1,934	\$1,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,031
Trash Removal	\$132	\$132	\$132	\$132	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$661
Contingency	\$2,200	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,200
First Aid	\$129	\$0	\$0	\$0	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351
Office Supplies	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94
Operating Supplies	\$0	\$1,385	\$943	\$2,191	\$945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,465
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,421
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,509
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$362,335

<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Dissemination	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,563
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,450
Insurance	\$5,395	\$5,136	\$5,307	\$5,307	\$5,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,595
Property Taxes	\$633	\$637	\$637	\$948	\$948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,802
Total Administrative Expenditures	\$11,288	\$11,034	\$11,205	\$11,516	\$11,659	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,701

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,713
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,713
Total Revenues	\$118,510	\$149,198	\$147,391	\$160,732	\$179,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$755,519
Total Expenditures	\$110,925	\$134,382	\$128,767	\$137,480	\$142,962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$654,516
Operating Income (Loss)	\$7,586	\$14,816	\$18,624	\$23,251	\$36,727	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,004
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232,648
Interest Income	\$31	\$32	\$23	\$24	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145
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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$79,687)
Principal Expense	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$152,083)
Total Non Operating Revenues/(Expenditures)	\$50,207	\$208	\$199	\$199	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,023
Net Non Operating Income / (Loss)	\$57,792	\$15,024	\$18,823	\$23,451	\$36,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152,027

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,741
Total Revenues	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,741
<i>Expenditures</i>													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,443
Total Expenditures	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,443
Operating Income (Loss)	\$1,656	\$3,945	\$3,509	\$4,609	\$3,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,297

**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
2/6/17	\$ 216.95	\$ 45.99	\$ 137.90	\$ 33.06	\$ 216.95
	\$ 3,594,077.68	\$ 761,914.95	\$ 2,284,518.30	\$ 547,644.43	\$ 3,594,077.68

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,284,518.30	\$ (2,284,518.30)	\$ -	\$ 138,651.70
General Fund	\$ 808,157	21.20%	\$ 761,914.95	\$ (761,914.95)	\$ -	\$ 46,242.05
Recreation Fund	\$ 580,882	15.24%	\$ 547,644.43	\$ (547,644.43)	\$ -	\$ 33,237.57
	\$ 3,812,209	100.00%	\$ 3,594,077.68	\$ (3,594,077.68)	\$ -	\$ 218,131.32

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

	Actuals 2/28/16	Actuals 2/28/17	Variance	Year to Date 2/28/16	Year to Date 2/28/17	Variance
<i>Revenues:</i>						
Greens Fees	\$ 116,415	\$ 140,919	\$ 24,504	\$ 433,571	\$ 551,267	\$ 117,695
Greens Cards - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greens Cards - Usage	\$ (899)	\$ -	\$ 899	\$ (16,303)	\$ -	\$ 16,303
Gift Cards - Sales	\$ -	\$ 924	\$ 924	\$ -	\$ 5,743	\$ 5,743
Gift Cards - Usage	\$ -	\$ (4,207)	\$ (4,207)	\$ -	\$ (12,566)	\$ (12,566)
Season Advance/Trail Fees	\$ 23,009	\$ 19,423	\$ (3,586)	\$ 88,137	\$ 94,944	\$ 6,808
Associate Memberships	\$ 745	\$ 2,054	\$ 1,309	\$ 5,364	\$ 16,274	\$ 10,910
Driving Range	\$ 5,409	\$ 6,566	\$ 1,157	\$ 20,703	\$ 30,342	\$ 9,639
Golf Lessons	\$ 630	\$ 175	\$ (455)	\$ 1,947	\$ 920	\$ (1,027)
Merchandise Sales	\$ 10,192	\$ 12,824	\$ 2,632	\$ 37,320	\$ 51,741	\$ 14,420
Restaurant	\$ 276	\$ 1,642	\$ 1,365	\$ (30)	\$ 6,148	\$ 6,177
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$ -	\$ 9,386	\$ 9,386	\$ -
Miscellaneous Income	\$ 1,122	\$ (2,508)	\$ (3,630)	\$ 14,449	\$ 1,321	\$ (13,128)
Total Revenues	\$ 158,776	\$ 179,688	\$ 20,913	\$ 594,545	\$ 755,519	\$ 160,974
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 8,341	\$ 11,590	\$ (3,249)	\$ 47,876	\$ 60,668	\$ (12,792)
Restraunt	\$ 1,651	\$ 940	\$ 712	\$ 6,829	\$ 4,660	\$ 2,170
Proshop	\$ 7,661	\$ 7,465	\$ 196	\$ 41,427	\$ 40,194	\$ 1,234
Merchandise Sales	\$ 8,706	\$ 9,247	\$ (540)	\$ 26,335	\$ 34,443	\$ (8,108)
Cart Facility	\$ 7,376	\$ 19,791	\$ (12,415)	\$ 53,734	\$ 55,822	\$ (2,088)
Starter Marshals	\$ 4,787	\$ 5,437	\$ (650)	\$ 16,626	\$ 25,979	\$ (9,352)
Golf Course Maintenance	\$ 69,154	\$ 73,618	\$ (4,464)	\$ 335,800	\$ 362,335	\$ (26,535)
Administrative	\$ 10,936	\$ 11,659	\$ (723)	\$ 55,137	\$ 56,701	\$ (1,564)
Reserves	\$ 2,467	\$ 3,215	\$ (748)	\$ 9,970	\$ 13,713	\$ (3,744)
Total Expenditures	\$ 121,081	\$ 142,962	\$ (21,881)	\$ 593,736	\$ 654,516	\$ (60,780)
Operating Income/(Loss)	\$ 37,695	\$ 36,727	\$ (968)	\$ 809	\$ 101,004	\$ 100,194

Viera East Cash Flow Analysis FY 2017

I. Cash Flows:	Actuals					Projections							
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
Starting Funds													
Carry Forward	\$ 65,084	\$ 72,670	\$ 87,486	\$ 106,110	\$ 129,361	\$ 166,088	\$ 242,895	\$ 274,721	\$ 275,955	\$ 266,900	\$ 235,024	\$ 214,484	
Revenues													
Golf Course	\$ 118,510	\$ 149,198	\$ 147,391	\$ 160,732	\$ 179,688	\$ 216,767	\$ 171,971	\$ 141,556	\$ 130,976	\$ 107,834	\$ 119,240	\$ 85,355	\$ 1,729,219
Course Operations	\$ 118,047	\$ 148,513	\$ 144,935	\$ 159,831	\$ 178,047	\$ 215,467	\$ 170,942	\$ 140,711	\$ 130,195	\$ 107,193	\$ 118,530	\$ 84,850	\$ 1,717,260
Restaurant	\$ 464	\$ 685	\$ 2,457	\$ 901	\$ 1,642	\$ 1,300	\$ 1,029	\$ 845	\$ 781	\$ 641	\$ 710	\$ 505	\$ 11,959
Total All Cash	\$ 183,594	\$ 221,867	\$ 234,877	\$ 266,842	\$ 309,049	\$ 382,855	\$ 414,866	\$ 416,277	\$ 406,932	\$ 374,734	\$ 354,264	\$ 299,839	\$ 1,729,219
Expenses													
Golf Course	\$ 110,925	\$ 134,382	\$ 128,767	\$ 137,480	\$ 142,962	\$ 139,960	\$ 140,144	\$ 140,322	\$ 140,032	\$ 139,710	\$ 139,780	\$ 139,630	\$ 1,634,094
Course Operations	\$ 109,951	\$ 133,389	\$ 128,000	\$ 136,495	\$ 142,022	\$ 138,931	\$ 138,931	\$ 138,931	\$ 138,931	\$ 138,806	\$ 138,944	\$ 138,944	\$ 1,622,274
Restaurant	\$ 974	\$ 993	\$ 768	\$ 986	\$ 940	\$ 1,029	\$ 1,213	\$ 1,391	\$ 1,101	\$ 904	\$ 836	\$ 686	\$ 11,820
Cash Less Expenses	\$ 72,670	\$ 87,486	\$ 106,110	\$ 129,361	\$ 166,088	\$ 242,895	\$ 274,721	\$ 275,955	\$ 266,900	\$ 235,024	\$ 214,484	\$ 160,209	
												Projected Revenues FY 2017	\$ 1,729,219
												Projected Expenses FY 2017	\$ 1,634,094
												Projected Surplus(Deficit) FY 2017	\$ 95,125