

Viera East
Community Development District
 Combined Balance Sheet
 January 31, 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	\$726,922	\$35,707	\$735,225	\$1,497,853
Accounts Receivable	---	---	\$3,518	\$3,518
Assessment Receivable	---	---	\$0	\$0
Rent Receivable	---	---	\$839	\$839
Due From Golf Course	\$17,901	---	---	\$17,901
Due From General Fund	---	\$45,828	\$28,190	\$74,018
Due From Capital Reserve	---	---	\$2,995	\$2,995
Due from Other	---	---	\$0	\$0
Inventory - Pro Shop	---	---	\$93,741	\$93,741
Investments:				
Custody Account	---	---	---	\$228,393
Benefit Assessment- Series 2012	---	\$228,393	---	\$935
Reserve - Series 2012	---	---	\$935	\$935
Bond Service 2006	---	---	\$280,830	\$280,830
Improvements (Net of Depreciation)	---	\$2,291,636	---	\$2,291,636
Prepaid Expenses- Debt	---	---	\$1,112,805	\$1,112,805
Prepaid Expenses- Operations	\$10,355	---	\$100,683	\$111,038
Total Assets	\$755,177	\$2,337,463	\$2,359,761	\$5,716,501
Liabilities				
Accounts Payable	\$14,990	---	\$18,291	\$40,982
Accrued Expenses	\$4,033	---	\$2,200	\$6,233
Deferred Revenue- Season Advance	---	---	\$141,172	\$141,172
Deferred Revenue- Special Assessments O&M	---	---	\$15,018	\$15,018
Deferred Revenue- Special Assessments Debt	---	---	\$314,067	\$314,067
Deposit-Divots Grill	---	---	\$8,000	\$8,000
Due to General Fund	---	---	\$18,101	\$18,101
Accrued Interest Payable	---	---	\$44,860	\$44,860
Accrued Principal Payable	---	---	\$121,667	\$121,667
Golf Cart Lease Payable	---	---	\$0	\$0
Sales Tax Payable	---	---	\$15,759	\$15,759
Due to Golf Course	\$28,091	---	\$28,091	\$28,091
Due to Debt Service	\$45,828	---	---	\$45,828
Due to Capital Reserve	---	---	\$0	\$0
Accrued Payroll Payable	\$5,866	---	\$13,526	\$19,392
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	---	---	---	(\$2,531,071)
Fund Balances	---	---	---	---
Assigned - First Quarter	\$176,000	---	---	\$176,000
Assigned - Prepaid Expenses	\$10,355	---	---	\$10,355
Unassigned	\$470,014	\$256,400	---	\$726,414
Restricted for Debt Service	---	\$2,337,463	---	\$2,337,463
Total Liabilities, Fund Equity, Other	\$755,177	\$2,337,463	\$2,359,761	\$5,716,501

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2017

	Adopted Budget	Prorated Budget 1/31/17	Actual 1/31/17	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$727,229	\$727,229	\$0
Golf Course Administrative Services	\$56,280	\$18,760	\$18,760	\$0
Interest Income	\$100	\$33	\$0	(\$33)
Miscellaneous Income	\$0	\$0	\$0	\$0
Total Revenues	\$864,536	\$746,022	\$745,989	(\$33)

Administrative Expenditures

Supervisors Fees	\$29,587	\$9,862	\$10,847	(\$985)
Engineering Fees	\$5,000	\$1,667	\$220	\$1,447
Attorney's Fees	\$5,000	\$1,667	\$9,037	(\$7,370)
Dissemination	\$1,000	\$333	\$333	\$0
Trustee Fees	\$5,600	\$1,867	\$1,867	(\$0)
Annual Audit	\$6,500	\$2,167	\$2,167	(\$0)
Collection Agent	\$2,500	\$833	\$833	(\$0)
Management Fees	\$108,515	\$36,172	\$33,172	\$3,000
Telephone	\$250	\$83	\$0	\$83
Postage	\$2,500	\$833	\$901	(\$68)
Printing & Binding	\$5,500	\$1,833	\$513	\$1,320
Insurance	\$7,293	\$2,431	\$2,045	\$386
Legal Advertising	\$2,500	\$833	\$199	\$634
Other Current Charges	\$1,500	\$500	\$450	\$50
Office Supplies	\$1,000	\$333	\$1,639	(\$1,306)
Dues & Licenses	\$175	\$58	\$58	(\$0)
Information Technology	\$3,400	\$1,133	\$1,133	\$0
Total Administrative	\$187,820	\$62,607	\$65,415	(\$2,809)

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2017

	Adopted Budget	Prorated Budget 1/31/17	Actual 1/31/17	Variance
<i>Operating Expenditures</i>				
Salaries	\$114,283	\$38,094	\$40,078	(\$1,984)
Administrative Fee	\$1,142	\$381	\$441	(\$60)
FICA Expense	\$8,743	\$2,914	\$2,965	(\$51)
Employee Insurance	\$7,238	\$2,413	\$2,132	\$281
Workers Compensation	\$2,240	\$747	\$730	\$17
Unemployment	\$853	\$284	\$602	(\$317)
Other Contractual	\$5,500	\$1,833	\$2,634	(\$800)
Training	\$500	\$167	\$107	\$59
Uniforms	\$500	\$167	\$705	(\$539)
Total Operating	\$140,999	\$47,000	\$50,393	(\$3,394)

Maintenance Expenditures

Canal Maintenance	\$11,000	\$3,667	\$5,695	(\$2,029)
Lake Bank Restoration	\$60,000	\$20,000	\$0	\$20,000
Environmental Services	\$39,000	\$13,000	\$8,009	\$4,991
Water Management System	\$99,000	\$33,000	\$31,770	\$1,230
Control Burns	\$15,000	\$5,000	\$0	\$5,000
Contingencies	\$10,000	\$3,333	\$3,568	(\$235)
Fire Line Maintenance	\$5,000	\$1,667	\$3,340	(\$1,673)
Basin Repair	\$5,000	\$1,667	\$0	\$1,667
Total Maintenance	\$244,000	\$81,333	\$52,383	\$28,950

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2017

	Adopted Budget	Prorated Budget 1/31/17	Actual 1/31/17	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$141,446	\$47,149	\$47,047	\$102
Administrative Fees	\$3,132	\$1,044	\$1,334	(\$290)
FICA	\$10,821	\$3,607	\$3,069	\$538
Health Insurance	\$24,132	\$8,044	\$7,106	\$938
Workers Compensation	\$2,772	\$924	\$756	\$168
Unemployment	\$2,132	\$711	\$768	(\$57)
Telephone	\$1,500	\$500	\$466	\$35
Utilities	\$7,700	\$2,567	\$1,896	\$671
Property Appraiser	\$1,990	\$1,990	\$1,986	\$4
Insurance	\$2,099	\$700	\$577	\$123
Repairs	\$20,000	\$6,667	\$2,303	\$4,364
Fuel	\$23,000	\$7,667	\$5,549	\$2,118
Park Maintenance	\$3,000	\$1,000	\$1,397	(\$397)
Chemicals	\$5,000	\$1,667	\$1,483	\$184
Contingencies	\$1,000	\$333	\$900	(\$567)
Refuse	\$5,160	\$1,720	\$3,440	(\$1,720)
Office Supplies	\$250	\$83	\$142	(\$59)
Uniforms	\$3,000	\$1,000	\$1,218	(\$218)
Maintenance Reserve - Transfer Out	\$33,583	\$11,194	\$11,194	\$0
Total Grounds Maintenance	\$291,717	\$98,566	\$92,631	\$5,935
Total Expenditures	\$864,536	\$289,505	\$260,823	\$28,682
Excess Revenue/(Expenditures)	\$0	\$456,517	\$485,166	\$28,649
Beginning Fund Balance	\$0	\$0	\$171,203	\$171,203
Ending Fund Balance	\$0	\$456,517	\$656,369	\$199,852

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2017

	Adopted Budget	Prorated Budget 1/31/17	Actual 1/31/17	Variance
<u>Revenues</u>				
Interest Income	\$250	\$83	\$641	\$558
Reserve Funding - Transfer In (General)	\$33,583	\$11,194	\$11,194	(\$0)
Reserve Funding - Transfer In (Golf)	\$30,160	\$10,053	\$10,499	\$445
Total Revenues	\$63,993	\$21,331	\$22,334	\$1,003
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$32,389	(\$32,389)
Transfer Out	\$0	\$0	\$50,000	(\$50,000)
Total Expenditures	\$0	\$0	\$82,389	(\$82,389)
Excess Revenues/(Expenditures)	\$63,993		(\$60,055)	
Beginning Fund Balance	\$785,491		\$316,454	
Ending Fund Balance	\$849,484		\$256,400	

**Viera East
Community Development District**

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending January 31, 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
Total			<u>\$ 32,388.64</u>

Viera East
Community Development District
 Debt Service Fund
 Statement of Revenues & Expenditures
 For Period Ending January 31, 2017

	Adopted Budget	Prorated Budget 1/31/17	Actual 1/31/17	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,180,514	\$2,180,514	\$0
Interest Income	\$100	\$33	\$135	\$102
Total Revenues	\$2,423,270	\$2,180,547	\$2,180,649	\$102
<u>Expenditures</u>				
Series 2006				
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)		\$1,839,818	
Beginning Fund Balance	\$466,966		\$497,645	
Ending Fund Balance	\$451,701		\$2,337,463	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending January 31, 2017

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	3,292	3,271	21	12,278	10,387	1,891
Member Rounds	10,000	948	962	(14)	3,324	3,055	269
Comp Rounds	6,000	688	577	111	2,540	1,833	707
Total Memberships	60	0	-	-	7	60	(53)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$37	\$35	\$2	\$33	\$35	(\$1)
Revenues							
Greens Fees/Cart Fees	\$1,176,000	\$121,303	\$113,131	\$8,171	\$410,348	\$359,268	\$51,080
Gift Cards - Sales	\$50,000	\$810	\$4,810	(\$4,000)	\$4,819	\$15,275	(\$10,456)
Gift Cards - Usage	(\$50,000)	(\$2,657)	(\$4,810)	\$2,153	(\$8,359)	(\$15,275)	\$6,916
Season Advance/Trail Fees	\$240,000	\$17,700	\$23,088	(\$5,388)	\$75,521	\$73,320	\$2,201
Associate Memberships	\$15,000	\$3,002	\$1,443	\$1,559	\$14,220	\$4,583	\$9,638
Driving Range	\$72,000	\$7,326	\$6,926	\$399	\$23,776	\$21,996	\$1,780
Golf Lessons	\$15,000	\$175	\$1,443	(\$1,268)	\$745	\$4,583	(\$3,838)
Merchandise Sales	\$110,000	\$9,694	\$10,582	(\$888)	\$38,917	\$33,605	\$5,312
Restaurant	\$10,000	\$901	\$962	(\$61)	\$4,506	\$3,055	\$1,451
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$7,509	\$7,509	\$0
Miscellaneous Income	\$15,000	\$602	\$1,443	(\$841)	\$3,829	\$4,583	(\$754)
Total Revenues	\$1,675,527	\$160,732	\$160,896	(\$164)	\$575,831	\$512,500	\$63,331
Golf Course Expenditures							
Other Contractual Services	\$18,000	\$1,222	\$1,499	\$278	\$5,510	\$5,998	\$488
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$33	\$33
Telephone/Internet	\$11,500	\$967	\$958	(\$9)	\$3,845	\$3,832	(\$13)
Postage	\$750	\$0	\$62	\$62	\$0	\$250	\$250
Printing & Binding	\$1,000	\$0	\$83	\$83	\$300	\$333	\$33
Utilities	\$5,000	\$439	\$417	(\$22)	\$1,613	\$1,666	\$53
Repairs & Maintenance	\$7,000	\$566	\$583	\$17	\$1,707	\$2,332	\$626
Advertising	\$45,000	\$3,603	\$3,749	\$146	\$19,554	\$14,994	(\$4,560)
Bank Charges	\$28,000	\$2,799	\$2,332	(\$467)	\$9,269	\$9,330	\$61
Office Supplies	\$1,500	\$0	\$125	\$125	\$141	\$500	\$359
Operating Supplies	\$7,500	\$1,060	\$625	(\$436)	\$3,357	\$2,499	(\$858)
Meals	\$100	\$0	\$8	\$8	\$0	\$33	\$33
Dues, Licenses & Subscriptions	\$2,000	\$885	\$167	(\$718)	\$1,145	\$666	(\$479)
Drug Testing - All Departments	\$500	\$76	\$42	(\$34)	\$152	\$167	\$15
Training, Education & Employee Relations	\$1,500	(\$50)	\$125	\$175	\$1,456	\$500	(\$957)
Contractual Security	\$3,500	\$388	\$292	(\$96)	\$1,029	\$1,166	\$137
IT Services	\$1,900	\$0	\$158	\$158	\$0	\$633	\$633
Total Golf Course Expenditures	\$134,850	\$11,954	\$11,233	(\$721)	\$49,078	\$44,932	(\$4,146)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending January 31, 2017

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Restaurant Expenditures</i>						
Utilities	\$9,000	\$752	\$866	\$114	\$2,785	\$2,750
Pest Control	\$1,700	\$146	\$164	\$18	\$583	\$519
Equipment Lease	\$0	\$88	\$0	(\$88)	\$351	\$0
Total Restaurant Expenditures	\$10,700	\$986	\$1,029	\$43	\$3,720	\$3,269
<i>Pro Shop Expenditures</i>						
Salaries	\$88,000	\$6,192	\$7,333	\$1,141	\$24,529	\$29,332
Administrative Fee	\$3,551	\$348	\$296	(\$52)	\$1,268	\$1,184
FICA Expense	\$6,315	\$474	\$526	\$52	\$1,824	\$2,105
Health Insurance	\$461	\$69	\$38	(\$30)	\$132	\$154
Workers Compensation	\$1,618	\$113	\$135	\$22	\$606	\$539
Unemployment	\$2,396	\$375	\$200	(\$175)	\$637	\$799
Golf Printing	\$500	\$0	\$42	\$42	\$407	\$167
Utilities	\$8,000	\$636	\$667	\$31	\$2,338	\$2,667
Repairs	\$250	\$0	\$21	\$21	\$0	\$83
Pest Control	\$1,800	\$146	\$150	\$4	\$583	\$600
Supplies	\$2,500	\$51	\$208	\$157	\$404	\$833
Uniforms	\$750	\$0	\$63	\$63	\$0	\$250
Dues, Licenses & Subscriptions	\$375	\$0	\$31	\$31	\$0	\$125
Training, Education & Employee Relations	\$3,500	\$0	\$292	\$292	\$0	\$1,167
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$167
Total Pro Shop Expenditures	\$120,516	\$8,403	\$10,043	\$1,640	\$32,729	\$40,171

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending January 31, 2017

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Cart Facility							
Salaries	\$65,564	\$4,463	\$5,463	\$1,000	\$15,823	\$21,854	\$6,031
Administrative Fee	\$5,258	\$456	\$438	(\$18)	\$1,712	\$1,753	\$41
FICA Expense	\$5,019	\$341	\$418	\$77	\$1,210	\$1,673	\$462
Workers Compensation	\$1,286	\$81	\$107	\$26	\$288	\$429	\$141
Unemployment	\$3,337	\$253	\$278	\$25	\$767	\$1,112	\$345
Utilities	\$12,500	\$1,090	\$1,042	(\$48)	\$3,755	\$4,167	\$412
Fuel	\$500	\$25	\$42	\$16	\$131	\$167	\$36
Cart Lease	\$45,000	\$3,453	\$3,750	\$297	\$13,811	\$15,000	\$1,189
Cart Maintenance	\$2,750	(\$883)	\$229	\$1,112	(\$3,313)	\$917	\$4,229
Cart & Facilities Supplies	\$1,000	(\$820)	\$83	\$903	\$136	\$333	\$198
Driving Range	\$1,500	\$236	\$125	(\$111)	\$1,568	\$500	(\$1,068)
Uniforms	\$500	\$0	\$42	\$42	\$142	\$167	\$25
Total Cart Facility	\$144,214	\$8,696	\$12,018	\$3,322	\$36,031	\$48,070	\$12,039
Starter Marshals							
Salaries	\$36,475	\$4,401	\$3,039	(\$1,362)	\$16,749	\$12,158	(\$4,591)
Administrative Fee	\$3,346	\$290	\$279	(\$12)	\$1,252	\$1,115	(\$136)
FICA Expense	\$2,561	\$337	\$213	(\$123)	\$1,281	\$854	(\$428)
Workers Compensation	\$656	\$80	\$55	(\$25)	\$305	\$219	(\$86)
Unemployment	\$1,757	\$250	\$146	(\$104)	\$813	\$586	(\$227)
Uniforms	\$250	\$0	\$21	\$21	\$142	\$83	(\$58)
Total Starter Marshals	\$45,045	\$5,358	\$3,754	\$1,605	\$20,541	\$15,014	(\$5,527)
Merchandise Sales							
Cost of Goods Sold	\$77,000	\$5,084	\$6,417	\$1,332	\$25,197	\$25,667	\$470
Total Merchandise Sales	\$77,000	\$5,084	\$6,417	\$1,332	\$25,197	\$25,667	\$470
Golf Course Maintenance							
Salaries	\$390,236	\$34,837	\$32,520	(\$2,318)	\$126,154	\$130,079	\$3,925
Administrative Fees	\$7,592	\$758	\$633	(\$126)	\$2,941	\$2,531	(\$410)
FICA Expense	\$26,564	\$2,214	\$2,214	(\$355)	\$9,343	\$9,855	(\$488)
Employee Insurance	\$45,470	\$5,777	\$3,789	(\$1,988)	\$15,910	\$15,157	(\$753)
Workers Compensation	\$6,806	\$603	\$567	(\$36)	\$2,239	\$2,269	\$30
Unemployment	\$5,230	\$2,074	\$436	(\$1,639)	\$2,451	\$1,743	(\$707)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$140	\$140
Consulting Fees	\$6,000	\$500	\$500	\$0	\$2,000	\$2,000	\$0
Telephone/Internet	\$4,000	\$359	\$333	(\$25)	\$1,369	\$1,333	(\$35)
Utilities/Water	\$25,700	\$2,488	\$2,142	(\$346)	\$9,041	\$8,567	(\$475)
Repairs	\$32,000	\$1,944	\$2,667	\$722	\$11,284	\$10,667	(\$617)
Fuel & Oil	\$45,000	\$2,593	\$3,750	\$1,157	\$12,272	\$15,000	\$2,728
Pest Control	\$1,500	\$119	\$125	\$6	\$475	\$500	\$25
Irrigation/Drainage	\$30,000	\$1,041	\$2,500	\$1,459	\$6,636	\$10,000	\$3,364

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending January 31, 2017

	Adopted Budget		Current Month		Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
Sand and Topsoil	\$18,000	\$1,146	\$1,500	\$354	\$4,413	\$6,000	\$1,587
Flower/Mulch	\$15,000	\$1,312	\$1,250	(\$62)	\$1,312	\$5,000	\$3,688
Fertilizer	\$108,500	\$9,137	\$9,042	(\$96)	\$42,043	\$36,167	(\$5,876)
Seed/Sod	\$11,500	\$1,934	\$958	(\$976)	\$2,097	\$3,833	\$1,737
Trash Removal	\$2,000	\$132	\$167	\$34	\$529	\$667	\$138
Contingency	\$10,000	\$1,000	\$833	(\$167)	\$3,200	\$3,333	\$133
First Aid	\$600	\$0	\$50	\$50	\$129	\$200	\$71
Office Supplies	\$500	\$0	\$42	\$42	\$94	\$167	\$73
Operating Supplies	\$14,000	\$2,191	\$1,167	(\$1,025)	\$4,520	\$4,667	\$147
Training	\$500	\$0	\$42	\$42	\$167	\$167	\$167
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$130	\$500	\$370
Soil & Water Testing	\$2,000	\$0	\$167	\$167	\$0	\$667	\$667
Uniforms	\$10,500	\$1,231	\$875	(\$356)	\$4,450	\$3,500	(\$950)
GC Repair and Upgrade	\$50,000	\$0	\$4,167	\$4,167	\$0	\$16,667	\$16,667
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$2,000	\$2,000
Equipment Lease	\$101,000	\$8,789	\$8,417	(\$372)	\$23,687	\$33,667	\$9,980
Small Tools	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$200	\$200
IT Services	\$600	\$0	\$50	\$50	\$0	\$200	\$200
Total Golf Course Maintenance	\$979,818	\$82,535	\$81,652	(\$883)	\$288,717	\$326,606	\$37,889
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$500	\$500
Arbitrage	\$600	\$50	\$50	\$0	\$200	\$200	\$0
Dissemination	\$1,000	\$83	\$83	(\$0)	\$333	\$333	(\$0)
Trustee Fees	\$3,750	\$313	\$313	\$0	\$1,250	\$1,250	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$500	\$500	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$18,760	\$18,760	\$0
Insurance	\$65,000	\$5,307	\$5,417	\$110	\$21,145	\$21,667	\$522
Property Taxes	\$6,000	\$948	\$500	(\$448)	\$2,854	\$2,000	(\$854)
Total Administrative Expenditures	\$135,630	\$11,516	\$11,303	(\$213)	\$45,042	\$45,210	\$168
Renewal & Replacement	\$30,160	\$2,948	\$2,513	(\$434)	\$10,499	\$10,053	(\$445)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,160	\$2,948	\$2,513	(\$434)	\$10,499	\$10,053	(\$445)
Total Revenues	\$1,675,527	\$160,732	\$160,896	(\$164)	\$575,831	\$512,500	\$63,331
Total Expenditures	\$1,677,933	\$137,480	\$139,960	\$2,480	\$511,554	\$558,992	\$47,438
Operating Income (Loss)	-\$2,406	\$23,251	\$20,936	\$2,316	\$64,277	(\$46,492)	\$110,769

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending January 31, 2017

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$186,118	\$186,118	\$0
Interest Income	\$300	\$24	\$25	(\$1)	\$110	\$100	\$10
Transfer In	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Interest Expense	(\$191,249)	(\$15,937)	(\$15,937)	(\$0)	(\$63,750)	(\$63,750)	(\$0)
Principal Expense	(\$365,000)	(\$30,417)	(\$30,417)	(\$0)	(\$121,667)	(\$121,667)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$2,406	\$199	\$201	(\$1)	\$50,812	\$802	\$50,010
Change in Net Assets	\$0	\$23,451	\$21,136	\$2,315	\$115,089	(\$45,690)	\$160,779
Beginning Net Assets	\$0	---	---	---	(\$2,646,161)	---	---
Ending Net Assets	\$0	---	---	---	(\$2,531,071)	---	---

Viera East General Fund
Month to Month

Revenue	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$99	\$210,116	\$501,730	\$15,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$727,229
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$745,989
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,488	\$2,258	\$3,577	\$2,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,847
Engineering Fees	\$0	\$0	\$0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220
Attorney Fees	\$0	\$4,290	\$4,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,037
Dissemination	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Trustee Fees	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,867
Annual Audit	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,167
Collection Agent	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833
Management Fees	\$9,043	\$8,043	\$8,043	\$8,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,172
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$81	\$419	\$254	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$901
Printing & Binding	\$199	\$116	\$155	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$513
Insurance	\$511	\$511	\$511	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,045
Legal Advertising	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Other Current Charges	\$96	\$88	\$88	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450
Office Supplies	\$700	\$501	\$254	\$184	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,639
Dues & Licenses	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
Information Technology	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,133
Total Administrative	\$14,716	\$18,023	\$19,226	\$13,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,415
<i>Operating Expenditures</i>													
Salaries	\$9,417	\$9,651	\$10,466	\$10,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,078
Administrative Fees	\$99	\$111	\$115	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441
FICA Expense	\$690	\$709	\$788	\$778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,965
Employee Insurance	\$548	\$548	\$449	\$586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,132
Workers Compensation	\$171	\$176	\$191	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$730
Unemployment	\$0	\$0	\$0	\$602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$602
Other Contractual	\$590	\$1,031	\$511	\$502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,634
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,393

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,009
Water Management System	\$7,565	\$7,675	\$8,675	\$7,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,770
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$1,866	\$662	\$840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,568
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,383
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,533	\$11,571	\$11,785	\$12,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,047
Administrative Fees	\$272	\$518	\$272	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,334
FICA	\$820	\$534	\$843	\$872	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,069
Health Insurance	\$1,835	\$1,749	\$1,475	\$2,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,106
Workers Compensation	\$210	\$111	\$214	\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$756
Unemployment	\$20	\$19	\$20	\$709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$768
Telephone	\$154	\$104	\$104	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$466
Utilities	\$378	\$465	\$527	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,896
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance	\$144	\$144	\$144	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$577
Repairs	\$760	\$734	\$284	\$525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,303
Fuel	\$1,308	\$1,327	\$1,745	\$1,170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,549
Park Maintenance	\$834	\$147	\$155	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,397
Chemicals	\$0	\$718	\$465	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,483
Contingencies	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900
Refuse	\$1,505	\$860	\$645	\$430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,440
Office Supplies	\$16	\$32	\$0	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Uniforms	\$272	\$341	\$272	\$333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,218
Maintenance Reserve - Transfer Out	\$2,799	\$2,799	\$2,799	\$2,799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,194
Total Grounds Maintenance	\$22,960	\$23,072	\$23,735	\$22,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,631
Total Expenditures	\$63,980	\$64,560	\$65,802	\$66,481	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260,823
Excess Revenue/(Expenditures)	(\$59,191)	\$150,246	\$440,617	(\$46,506)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$485,166

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	0	0	0	0	0	0	0	0	12,278
Member Rounds	720	855	801	948	0	0	0	0	0	0	0	0	3,324
Comp Rounds	533	673	646	688	0	0	0	0	0	0	0	0	2,540
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$33	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133
Revenues:													
Greens Fees	\$81,980	\$100,103	\$106,963	\$121,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$410,348
Gift Cards - Sales	\$410	\$866	\$2,733	\$810	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,819
Gift Cards - Usage	(\$1,537)	(\$2,451)	(\$1,715)	(\$2,657)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,359)
Season Advance/Trail Fees	\$19,881	\$26,932	\$11,008	\$17,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,521
Associate Memberships	\$3,397	\$4,819	\$3,002	\$3,002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,220
Driving Range	\$4,540	\$6,120	\$5,790	\$7,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,776
Golf Lessons	\$210	\$175	\$185	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$745
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$9,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,917
Restaurant	\$464	\$685	\$2,457	\$901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,506
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,509
Miscellaneous Income	\$283	\$325	\$2,618	\$602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,829
Total Revenues	\$118,510	\$149,198	\$147,991	\$160,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$575,831
Golf Course Expenditures:													
Other Contractual Services	\$2,155	\$898	\$1,236	\$1,222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,510
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Binding	\$206	\$0	\$94	\$439	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Utilities	\$377	\$386	\$411	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,613
Repairs & Maintenance	\$30	\$1,092	\$19	\$566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,707
Advertising	\$3,476	\$9,118	\$3,357	\$3,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,554
Bank Charges	\$1,798	\$2,045	\$2,627	\$2,799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,269
Office Supplies	\$34	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141
Operating Supplies	\$129	\$1,298	\$869	\$1,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,357
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152
Training, Education, & Employee Relations	\$52	\$0	\$1,455	(\$50)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,456
Contractual Security	\$0	\$530	\$112	\$388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,029
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	\$11,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,078

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,785
Pest Control	\$146	\$146	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$583
Equipment Lease	\$86	\$176	\$0	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351
Total Restaurant Expenditures	\$974	\$993	\$768	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,720
Proshop:													
Salaries	\$5,752	\$6,801	\$5,783	\$6,192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,529
Administrative Fees	\$343	\$337	\$241	\$348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,268
FICA	\$440	\$520	\$390	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,824
Health Insurance	\$35	\$35	(\$7)	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$132
Workers Compensation	\$105	\$124	\$265	\$113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$606
Unemployment	\$96	\$98	\$68	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$637
Golf Printing	\$0	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407
Utilities	\$623	\$568	\$512	\$636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,338
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$146	\$146	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$583
Supplies	\$106	\$177	\$70	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$404
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,729
Merchandise Sales:													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,197
Total Merchandise Sales	\$5,349	\$5,801	\$8,963	\$5,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,197
Cart Facility:													
Salaries	\$3,416	\$4,177	\$3,767	\$4,463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,823
Administrative Fees	\$415	\$402	\$439	\$456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,712
FICA Expense	\$261	\$320	\$288	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,210
Workers Compensation	\$62	\$76	\$69	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288
Unemployment	\$164	\$187	\$164	\$253	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$767
Utilities	\$838	\$874	\$952	\$1,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,755
Fuel	\$30	\$34	\$42	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$131
Golf Cart Lease	\$3,453	\$3,453	\$3,453	\$3,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,811
Cart Maintenance	\$19	(\$2,449)	(\$883)	(\$883)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,313)
Cart & Facilities Supplies	\$23	\$0	\$933	(\$820)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136
Driving Range	\$861	\$236	\$236	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,568
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Total Cart Facility	\$9,542	\$9,899	\$7,693	\$8,696	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,031

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,749
Administrative Fees	\$332	\$321	\$308	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,252
FICA Expense	\$277	\$318	\$349	\$337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,281
Workers Compensation	\$66	\$76	\$83	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$305
Unemployment	\$176	\$182	\$204	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$813
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,541

Golf Course Maintenance:

Salaries	\$28,658	\$30,853	\$31,805	\$34,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126,154
Administrative Fees	\$722	\$694	\$767	\$758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,941
FICA Expense	\$2,115	\$2,285	\$2,375	\$2,568	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,343
Employee Insurance	\$3,609	\$3,609	\$2,915	\$5,777	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,910
Workers Compensation	\$517	\$548	\$571	\$603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,239
Unemployment	\$128	\$149	\$99	\$2,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,451
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Telephone/Internet	\$353	\$304	\$353	\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,369
Utilities/Water	\$1,937	\$2,179	\$2,437	\$2,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,041
Repairs	\$1,737	\$2,602	\$4,801	\$1,944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,284
Fuel & Oil	\$2,727	\$3,198	\$3,755	\$2,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,272
Pest Control	\$119	\$119	\$119	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$475
Irrigation/Drainage	\$1,899	\$2,165	\$1,530	\$1,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,636
Sand and Topsoil	\$0	\$465	\$2,802	\$1,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,413
Flower/Mulch	\$0	\$0	\$0	\$1,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,312
Fertilizer/Chemicals	\$5,637	\$14,981	\$12,228	\$9,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,043
Seed/Sod	\$132	\$132	\$162	\$1,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,097
Trash Removal	\$2,200	\$132	\$132	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$529
Contingency	\$129	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,200
First Aid	\$0	\$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	\$2,191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,520
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	\$1,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,450
GC Repair and Upgrade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Rental	\$5,951	\$5,586	\$3,561	\$8,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,687
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288,717

Administrative Expenditures:

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
Dissemination	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Trustee Fees	\$313	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
Annual Audit	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
Insurance	\$5,395	\$5,136	\$5,507	\$5,307	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,145
Property Taxes	\$633	\$637	\$637	\$948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,854

Total Administrative Expenditures

Total Administrative Expenditures	\$11,288	\$11,034	\$11,205	\$11,516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,042
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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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,499
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,499
Total Revenues	\$118,510	\$149,198	\$147,391	\$160,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$575,831
Total Expenditures	\$110,925	\$134,382	\$128,767	\$137,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$511,554
Operating Income (Loss)	\$7,586	\$14,816	\$18,624	\$23,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,277
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186,118.36
Interest Income	\$31	\$32	\$23	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$63,750)
Principal Expense	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$121,667)
Total Non Operating Revenues/(Expenditures)	\$50,207	\$208	\$199	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,812
Net Non Operating Income / (Loss)	\$57,792	\$15,024	\$18,823	\$23,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,089

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,917
Total Revenues	\$7,005	\$9,746	\$12,472	\$9,694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,917
<i>Expenditures</i>													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,197
Total Expenditures	\$5,349	\$5,801	\$8,963	\$5,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,197
Operating Income (Loss)	\$1,656	\$3,945	\$3,509	\$4,609	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,720

**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
	\$ 3,430,454.64	\$ 727,228.21	\$ 2,180,513.91	\$ 522,712.51	\$ 3,430,454.64

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,180,513.91	\$ (2,134,686.36)	\$ 45,828	\$ 242,656.09
General Fund	\$ 808,157	21.20%	\$ 727,228.21	\$ (727,228.21)	\$ -	\$ 80,928.79
Recreation Fund	\$ 580,882	15.24%	\$ 522,712.51	\$ (511,726.74)	\$ 10,986	\$ 58,169.49
	\$ 3,812,209	100.00%	\$ 3,430,454.64	\$ (3,373,641.31)	\$ 56,813	\$ 381,754.36

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

	Actuals		Year to Date		Year to Date		Variance	
	1/31/16	1/31/17	1/31/16	1/31/17	1/31/16	1/31/17	1/31/16	1/31/17
<i>Revenues:</i>								
Greens Fees	\$ 83,889	\$ 121,303	\$ 317,157	\$ 410,348	\$ 317,157	\$ 410,348	\$ 317,157	\$ 410,348
Greens Cards - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greens Cards - Usage	\$ (1,661)	\$ -	\$ (15,404)	\$ -	\$ (15,404)	\$ -	\$ (15,404)	\$ -
Gift Cards - Sales	\$ -	\$ 810	\$ -	\$ 4,819	\$ -	\$ 4,819	\$ -	\$ 4,819
Gift Cards - Usage	\$ -	\$ (2,657)	\$ -	\$ (8,359)	\$ -	\$ (8,359)	\$ -	\$ (8,359)
Season Advance/Trail Fees	\$ 25,210	\$ 17,700	\$ 65,128	\$ 75,521	\$ 65,128	\$ 75,521	\$ 65,128	\$ 75,521
Associate Memberships	\$ 894	\$ 3,002	\$ 4,619	\$ 14,220	\$ 4,619	\$ 14,220	\$ 4,619	\$ 14,220
Driving Range	\$ 4,078	\$ 7,326	\$ 15,294	\$ 23,776	\$ 15,294	\$ 23,776	\$ 15,294	\$ 23,776
Golf Lessons	\$ 440	\$ 175	\$ 1,317	\$ 745	\$ 1,317	\$ 745	\$ 1,317	\$ 745
Merchandise Sales	\$ 5,388	\$ 9,694	\$ 27,128	\$ 38,917	\$ 27,128	\$ 38,917	\$ 27,128	\$ 38,917
Restaurant	\$ (179)	\$ 901	\$ (306)	\$ 4,506	\$ (306)	\$ 4,506	\$ (306)	\$ 4,506
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$ 7,509	\$ 7,509	\$ 7,509	\$ 7,509	\$ 7,509	\$ 7,509
Miscellaneous Income	\$ 3,416	\$ 602	\$ 13,327	\$ 3,829	\$ 13,327	\$ 3,829	\$ 13,327	\$ 3,829
Total Revenues	\$ 123,352	\$ 160,732	\$ 435,769	\$ 575,831	\$ 435,769	\$ 575,831	\$ 435,769	\$ 575,831
<i>Expenditures:</i>								
Golf Course Expenditures	\$ 10,998	\$ 11,954	\$ 39,535	\$ 49,078	\$ 39,535	\$ 49,078	\$ 39,535	\$ 49,078
Restraunt	\$ 1,693	\$ 986	\$ 5,178	\$ 3,720	\$ 5,178	\$ 3,720	\$ 5,178	\$ 3,720
Proshop	\$ 9,185	\$ 8,403	\$ 33,766	\$ 32,729	\$ 33,766	\$ 32,729	\$ 33,766	\$ 32,729
Merchandise Sales	\$ 2,544	\$ 5,084	\$ 17,629	\$ 25,197	\$ 17,629	\$ 25,197	\$ 17,629	\$ 25,197
Cart Facility	\$ 8,477	\$ 8,696	\$ 46,358	\$ 36,031	\$ 46,358	\$ 36,031	\$ 46,358	\$ 36,031
Starter Marshals	\$ 3,740	\$ 5,358	\$ 11,839	\$ 20,541	\$ 11,839	\$ 20,541	\$ 11,839	\$ 20,541
Golf Course Maintenance	\$ 73,151	\$ 82,535	\$ 266,646	\$ 288,717	\$ 266,646	\$ 288,717	\$ 266,646	\$ 288,717
Administrative	\$ 10,936	\$ 11,516	\$ 44,201	\$ 45,042	\$ 44,201	\$ 45,042	\$ 44,201	\$ 45,042
Reserves	\$ 2,431	\$ 2,948	\$ 7,503	\$ 10,499	\$ 7,503	\$ 10,499	\$ 7,503	\$ 10,499
Total Expenditures	\$ 123,155	\$ 137,480	\$ 472,655	\$ 511,554	\$ 472,655	\$ 511,554	\$ 472,655	\$ 511,554
Operating Income/(Loss)	\$ 197	\$ 23,251	\$ (36,886)	\$ 64,277	\$ (36,886)	\$ 64,277	\$ (36,886)	\$ 101,163

**Viera East
Community Development District
Detailed Rounds of Golf Report
Jan-17**

	<u>Rounds of Golf</u>			
	<u>Monthly</u>		<u>Year-to-Date</u>	
Rounds of Golf - Public	3,980	%	14,818	%
Rounds of Golf - CDD Resident	959	19%	3,340	18%
Rounds of Golf - Public	2,390	48%	8,938	49%
Rounds of Golf - Member	948	19%	3,324	18%
Rounds of Golf - Staff/Comp	312	6%	1,206	7%
Rounds of Golf - GolfNow Trade	319	6%	1,334	7%
Total Rounds	4,928	100%	18,142	100%

<u>Revenues</u>	
Greens Fees	\$ 121,303
Green Card Usage	\$ -
Adjusted Greens Fee Revenue (Net)	\$ 121,303
Revenues Green Card Usage	\$ -
Revenues CDD Residents	\$ 32,885
Revenues Public	\$ 88,418
Revenues Prepaid	\$ 17,700
Revenues Summer Fun Card	\$ -
Revenues Summer Fun Card Membership	\$ -
	\$ 139,003

Average Revenue Per Round

Revenue Per Round CDD Residents	\$ 34.29
Revenue Per Round Public	\$ 36.99
Revenue Per Round Prepaid	\$ 18.67