

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

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
Assets					
Operating Account	\$355,570	\$17,956	----	\$440,556	\$814,081
Accounts Receivable	----	----	----	(\$4,289)	(\$4,289)
Assessment Receivable	----	----	----	\$0	\$0
Rent Receivable	----	----	----	\$716	\$716
Due From Golf Course	\$56,736	----	----	\$13,240	\$56,736
Due From General Fund	----	----	----	\$2,995	\$2,995
Due From Capital Reserve	\$5	----	----	\$5	\$5
Due from Debt Service	----	----	----	\$372	\$372
Due from Other	----	----	----	\$75,471	\$75,471
Inventory - Pro Shop	----	----	----	----	----
Investments:	----	----	----	----	----
Custody Account	----	\$260,125	----	----	\$260,125
Benefit Assessment- Series 2012	----	----	----	\$1,018	\$1,018
Reserve - Series 2012	----	----	----	\$281,027	\$281,027
Bond Service 2006	----	----	\$483,577	----	\$483,577
Improvements (Net of Depreciation)	----	----	----	\$1,322,853	\$1,322,853
Prepaid Expenses- Debt	----	----	----	\$91,250	\$91,250
Prepaid Expenses- Operations	\$8,712	----	----	\$37,911	\$46,624
Total Assets	\$421,024	\$278,081	\$483,577	\$2,263,119	\$3,445,801
Liabilities					
Accounts Payable	\$8,675	----	----	\$653	\$9,327
Accrued Expenses	\$7,103	----	----	\$3,063	\$10,166
Deferred Revenue- Season Advance	----	----	----	\$69,116	\$69,116
Deferred Revenue- Special Assessments O&M	----	----	----	\$5,632	\$5,632
Deferred Revenue- Special Assessments Debt	----	----	----	\$148,438	\$148,438
Deposit-Divots Grill	----	----	----	\$8,000	\$8,000
Due to General Fund	----	----	\$5	\$56,736	\$56,741
Accrued Interest Payable	----	----	----	\$25,957	\$25,957
Accrued Principal Payable	----	----	----	\$0	\$0
Golf Cart Lease Payable	----	----	----	\$8,192	\$8,192
Sales Tax Payable	\$13,240	----	----	\$13,240	\$13,240
Due to Golf Course	----	----	----	\$0	\$0
Due to Debt Service	----	----	----	\$0	\$0
Due to Capital Reserve	\$2,480	----	----	\$5,230	\$7,710
Accrued Payroll Payable	----	----	----	\$4,445,000	\$4,445,000
Bonds Payable - Series 2012	----	----	----	(\$23,633)	(\$23,633)
Bond Discount	----	----	----	(\$243,197)	(\$243,197)
Deferred Loss	----	----	----	----	----
Fund Equity	----	----	----	(\$2,246,067)	(\$2,246,067)
Net Assets	\$176,000	----	----	----	\$176,000
Fund Balances	\$8,712	----	----	----	\$8,712
Assigned - First Quarter	\$204,813	\$278,081	----	----	\$482,894
Assigned - Prepaid Expenses	----	----	\$483,572	----	\$483,572
Unassigned	----	----	----	----	----
Restricted for Debt Service	----	----	----	----	----
Total Liabilities, Fund Equity, Other	\$421,024	\$278,081	\$483,577	\$2,263,119	\$3,445,801

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

	Adopted Budget	Prorated Budget 6/30/17	Actual 6/30/17	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$42,210	\$42,210	\$0
Interest Income	\$100	\$75	\$0	(\$75)
Total Revenues	\$864,536	\$850,441	\$850,367	(\$74)
<i>Administrative Expenditures</i>				
Supervisors Fees	\$29,587	\$22,190	\$24,318	(\$2,127)
Engineering Fees	\$5,000	\$3,750	\$4,265	(\$515)
Attorney's Fees	\$5,000	\$3,750	\$11,620	(\$7,870)
Dissemination	\$1,000	\$750	\$750	\$0
Trustee Fees	\$5,600	\$4,200	\$4,188	\$12
Annual Audit	\$6,500	\$4,875	\$4,834	\$41
Collection Agent	\$2,500	\$1,875	\$1,875	(\$0)
Management Fees	\$108,515	\$81,386	\$73,386	\$8,000
Telephone	\$250	\$188	\$0	\$188
Postage	\$2,500	\$1,875	\$2,013	(\$138)
Printing & Binding	\$5,500	\$4,125	\$1,225	\$2,900
Insurance	\$7,293	\$5,470	\$4,744	\$726
Legal Advertising	\$2,500	\$1,875	\$199	\$1,676
Other Current Charges	\$1,500	\$1,125	\$1,169	(\$44)
Office Supplies	\$1,000	\$750	\$2,740	(\$1,990)
Dues & Licenses	\$175	\$131	\$131	(\$0)
Information Technology	\$3,400	\$2,550	\$2,550	\$0
Total Administrative	\$187,820	\$140,865	\$140,009	\$856

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

	Adopted Budget	Prorated Budget 6/30/17	Actual 6/30/17	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$114,283	\$85,712	\$92,832	(\$7,120)
Administrative Fee	\$1,142	\$857	\$1,004	(\$147)
FICA Expense	\$8,743	\$6,557	\$6,891	(\$333)
Employee Insurance	\$7,238	\$5,429	\$4,827	\$602
Workers Compensation	\$2,240	\$1,680	\$1,731	(\$51)
Unemployment	\$853	\$640	\$777	(\$137)
Other Contractual	\$5,500	\$4,125	\$4,880	(\$755)
Training	\$500	\$375	\$107	\$268
Uniforms	\$500	\$375	\$705	(\$330)
Total Operating	\$140,999	\$105,749	\$113,755	(\$8,005)
<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$11,000	\$8,250	\$5,695	\$2,555
Lake Bank Restoration	\$60,000	\$60,000	\$57,400	\$2,600
Environmental Services	\$39,000	\$29,250	\$13,103	\$16,147
Water Management System	\$99,000	\$74,250	\$72,214	\$2,036
Control Burns	\$15,000	\$11,250	\$1,500	\$9,750
Contingencies	\$10,000	\$7,500	\$8,621	(\$1,121)
Fire Line Maintenance	\$5,000	\$3,750	\$3,925	(\$175)
Basin Repair	\$5,000	\$3,750	\$2,320	\$1,430
Total Maintenance	\$244,000	\$198,000	\$164,779	\$33,221

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

	Adopted Budget	Prorated Budget 6/30/17	Actual 6/30/17	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$141,446	\$106,085	\$105,220	\$865
Administrative Fees	\$3,132	\$2,349	\$2,663	(\$314)
FICA	\$10,821	\$8,116	\$7,243	\$873
Health Insurance	\$24,132	\$18,099	\$15,633	\$2,466
Workers Compensation	\$2,772	\$2,079	\$1,858	\$221
Unemployment	\$2,132	\$1,599	\$1,727	(\$128)
Telephone	\$1,500	\$1,125	\$1,701	(\$576)
Utilities	\$7,700	\$5,775	\$4,196	\$1,579
Property Appraiser	\$1,990	\$1,493	\$1,986	(\$494)
Insurance	\$2,099	\$1,574	\$1,298	\$276
Repairs	\$20,000	\$15,000	\$8,200	\$6,800
Fuel	\$23,000	\$17,250	\$8,727	\$8,523
Park Maintenance	\$3,000	\$2,250	\$2,931	(\$681)
Chemicals	\$5,000	\$3,750	\$2,813	\$937
Contingencies	\$1,000	\$750	\$5,482	(\$4,732)
Refuse	\$5,160	\$3,870	\$7,463	(\$3,593)
Office Supplies	\$250	\$188	\$298	(\$110)
Uniforms	\$3,000	\$2,250	\$2,040	\$210
Maintenance Reserve - Transfer Out	\$33,583	\$25,187	\$25,187	\$0
Total Grounds Maintenance	\$291,717	\$218,788	\$206,666	\$12,122
Total Expenditures	\$864,536	\$663,402	\$625,209	\$38,193
Excess Revenue/(Expenditures)	\$0		\$225,158	
Beginning Fund Balance	\$0		\$164,367	
Ending Fund Balance	\$0		\$389,525	

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

	Adopted Budget	Prorated Budget 6/30/17	Actual 6/30/17	Variance
<u>Revenues</u>				
Interest Income	\$250	\$188	\$1,700	\$1,513
Reserve Funding - Transfer In (General)	\$33,583	\$25,187	\$25,187	(\$0)
Reserve Funding - Transfer In (Golf)	\$30,160	\$22,620	\$27,179	\$4,559
Total Revenues	\$63,993	\$47,995	\$54,066	\$6,071
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$42,439	(\$42,439)
Transfer Out	\$0	\$0	\$50,000	(\$50,000)
Total Expenditures	\$0	\$0	\$92,439	(\$92,439)
Excess Revenues/(Expenditures)	\$63,993		(\$38,373)	
Beginning Fund Balance	\$785,491		\$316,454	
Ending Fund Balance	\$849,484		\$278,081	

**Viera East
Community Development District**

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

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

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

	Adopted Budget	Prorated Budget 6/30/17	Actual 6/30/17	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$75	\$1,435	\$1,360
Total Revenues	\$2,423,270	\$2,423,245	\$2,424,605	\$1,360
<u>Expenditures</u>				
Series 2006				
Interest-11/1	\$340,831	\$340,831	\$340,831	\$0
Interest-5/1	\$340,831	\$340,831	\$340,831	\$0
Principal-5/1	\$1,710,000	\$1,710,000	\$1,710,000	\$0
Other Debt Service Costs	\$46,873	\$46,873	\$47,016	(\$143)
Total Expenditures	\$2,438,536	\$2,438,536	\$2,438,679	(\$143)
Excess Revenues/(Expenditures)	(\$15,266)		(\$14,074)	
Beginning Fund Balance	\$466,966		\$497,645	
Ending Fund Balance	\$451,701		\$483,572	

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	2,669	2,655	14	30,294	27,690	2,604
Member Rounds	10,000	573	781	(208)	7,122	8,144	(1,022)
Comp Rounds	6,000	537	469	68	5,776	4,886	890
Total Memberships	60	1	-	1	58	60	(2)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$27	\$35	(\$8)	\$33	\$35	(\$2)
Revenues							
Greens Fees/Cart Fees	\$1,176,000	\$70,851	\$91,846	(\$20,994)	\$990,088	\$957,734	\$32,353
Gift Cards - Sales	\$50,000	\$1,290	\$3,905	(\$2,615)	\$9,027	\$40,720	(\$31,693)
Gift Cards - Usage	(\$50,000)	(\$1,769)	(\$3,905)	\$2,136	(\$19,723)	(\$40,720)	\$20,997
Season Advance/Trail Fees	\$240,000	\$16,656	\$18,744	(\$2,088)	\$165,068	\$195,456	(\$30,388)
Associate Memberships	\$15,000	\$1,254	\$1,172	\$83	\$22,703	\$12,216	\$10,487
Driving Range	\$72,000	\$5,490	\$5,623	(\$133)	\$58,279	\$58,637	(\$358)
Golf Lessons	\$15,000	\$324	\$1,172	(\$848)	\$1,769	\$12,216	(\$10,447)
Merchandise Sales	\$110,000	\$9,182	\$8,591	\$591	\$98,877	\$89,584	\$9,293
Restaurant	\$10,000	\$1,124	\$781	\$343	\$8,808	\$8,144	\$664
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$16,895	\$16,895	\$1
Miscellaneous Income	\$15,000	\$1,027	\$1,172	(\$145)	\$7,622	\$12,216	(\$4,594)
Total Revenues	\$1,675,527	\$107,307	\$130,976	(\$23,669)	\$1,359,413	\$1,363,098	(\$3,685)
Golf Course Expenditures							
Other Contractual Services	\$18,000	\$873	\$1,501	\$628	\$10,986	\$13,496	\$2,511
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$75	\$75
Telephone/Internet	\$11,500	\$289	\$959	\$670	\$7,152	\$8,623	\$1,471
Postage	\$750	\$0	\$63	\$63	\$71	\$562	\$491
Printing & Binding	\$1,000	\$0	\$83	\$83	\$403	\$750	\$347
Utilities	\$5,000	\$586	\$417	(\$169)	\$4,676	\$3,749	(\$927)
Repairs & Maintenance	\$7,000	\$1,564	\$584	(\$980)	\$6,540	\$5,249	(\$1,291)
Advertising	\$45,000	\$1,290	\$3,753	\$2,463	\$29,399	\$33,741	\$4,342
Bank Charges	\$28,000	\$2,425	\$2,335	(\$89)	\$26,283	\$20,994	(\$5,288)
Office Supplies	\$1,500	\$380	\$125	(\$255)	\$632	\$1,125	\$492
Operating Supplies	\$7,500	\$450	\$626	\$176	\$7,132	\$5,624	(\$1,509)
Meals	\$100	\$0	\$8	\$8	\$77	\$75	(\$2)
Dues, Licenses & Subscriptions	\$2,000	\$1,074	\$167	(\$907)	\$2,587	\$1,500	(\$1,087)
Drug Testing - All Departments	\$500	\$45	\$42	(\$3)	\$313	\$375	\$62
Training, Education & Employee Relations	\$1,500	\$0	\$125	\$125	\$1,887	\$1,125	(\$762)
Contractual Security	\$3,500	\$425	\$292	(\$133)	\$5,077	\$2,624	(\$2,453)
IT Services	\$1,900	\$0	\$158	\$158	\$3,830	\$1,425	(\$2,405)
Total Golf Course Expenditures	\$134,850	\$9,400	\$11,246	\$1,846	\$107,045	\$101,111	(\$5,934)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$798	\$703	(\$96)	\$6,508	\$7,330	\$822
Pest Control	\$1,700	\$0	\$133	\$133	\$1,038	\$1,384	\$346
Repairs	\$0	\$0	\$0	\$0	\$631	\$0	(\$631)
Equipment Lease	\$0	\$88	\$0	(\$88)	\$791	\$0	(\$791)
Total Restaurant Expenditures	\$10,700	\$886	\$836	(\$51)	\$8,968	\$8,714	(\$254)
<i>Pro Shop Expenditures</i>							
Salaries	\$88,000	\$5,429	\$7,333	\$1,904	\$54,463	\$65,997	\$11,534
Administrative Fee	\$3,551	\$336	\$296	(\$40)	\$2,913	\$2,663	(\$250)
FICA Expense	\$6,315	\$371	\$526	\$155	\$4,070	\$4,736	\$666
Health Insurance	\$461	(\$16)	\$38	\$54	\$214	\$346	\$132
Workers Compensation	\$1,618	\$113	\$135	\$22	\$1,173	\$1,213	\$40
Unemployment	\$2,396	\$150	\$200	\$49	\$1,756	\$1,797	\$41
Golf Printing	\$500	\$0	\$42	\$42	\$407	\$375	(\$31)
Utilities	\$8,000	\$671	\$667	(\$4)	\$5,401	\$6,000	\$599
Repairs	\$250	\$0	\$21	\$21	\$0	\$188	\$188
Pest Control	\$1,800	\$0	\$150	\$150	\$1,038	\$1,350	\$312
Supplies	\$2,500	\$51	\$208	\$157	\$892	\$1,875	\$983
Uniforms	\$750	\$0	\$63	\$63	\$0	\$563	\$563
Dues, Licenses & Subscriptions	\$375	\$0	\$31	\$31	\$0	\$281	\$281
Training, Education & Employee Relations	\$3,500	\$0	\$292	\$292	\$0	\$2,625	\$2,625
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Total Pro Shop Expenditures	\$120,516	\$7,106	\$10,043	\$2,937	\$72,328	\$90,384	\$18,056

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Cart Facility							
Salaries	\$65,564	\$4,921	\$5,463	\$542	\$40,346	\$49,171	\$8,825
Administrative Fee	\$5,258	\$508	\$438	(\$70)	\$3,744	\$3,943	\$200
FICA Expense	\$5,019	\$421	\$418	(\$2)	\$3,117	\$3,764	\$648
Workers Compensation	\$1,286	\$102	\$107	\$5	\$750	\$964	\$214
Unemployment	\$3,337	\$273	\$278	\$5	\$2,118	\$2,503	\$385
Utilities	\$12,500	\$873	\$1,042	\$169	\$9,033	\$9,375	\$342
Fuel	\$500	\$0	\$42	\$42	\$205	\$375	\$170
Cart Lease	\$45,000	\$4,491	\$3,750	(\$741)	\$36,821	\$33,750	(\$3,071)
Cart Maintenance	\$2,750	\$103	\$229	\$126	\$4,560	\$2,063	(\$2,497)
Cart & Facilities Supplies	\$1,000	\$0	\$83	\$83	\$227	\$750	\$524
Driving Range	\$1,500	\$410	\$125	(\$285)	\$6,218	\$1,125	(\$5,093)
Uniforms	\$500	\$0	\$42	\$42	\$142	\$375	\$233
Total Cart Facility	\$144,214	\$12,102	\$12,018	(\$84)	\$107,279	\$108,158	\$880
Starter Marshals							
Salaries	\$36,475	\$3,331	\$3,039	(\$292)	\$38,572	\$27,555	(\$11,217)
Administrative Fee	\$3,346	\$227	\$279	\$52	\$2,603	\$2,509	(\$93)
FICA Expense	\$2,561	\$276	\$213	(\$63)	\$2,972	\$1,921	(\$1,051)
Workers Compensation	\$656	\$69	\$55	(\$15)	\$717	\$492	(\$225)
Unemployment	\$1,757	\$185	\$146	(\$38)	\$2,024	\$1,318	(\$707)
Uniforms	\$250	\$0	\$21	\$21	\$142	\$188	\$46
Total Starter Marshals	\$45,045	\$4,088	\$3,754	(\$334)	\$47,030	\$33,782	(\$13,247)
Merchandise Sales							
Cost of Goods Sold	\$77,000	\$6,634	\$6,417	(\$217)	\$70,145	\$57,750	(\$12,395)
Total Merchandise Sales	\$77,000	\$6,634	\$6,417	(\$217)	\$70,145	\$57,750	(\$12,395)
Golf Course Maintenance							
Salaries	\$390,236	\$32,518	\$32,520	\$2	\$287,605	\$292,677	\$5,072
Administrative Fees	\$7,592	\$755	\$633	(\$123)	\$6,755	\$5,694	(\$1,061)
FICA Expense	\$26,564	\$1,359	\$2,214	\$855	\$20,226	\$19,923	(\$303)
Employee Insurance	\$45,470	\$4,450	\$3,789	(\$661)	\$37,976	\$34,103	(\$3,874)
Workers Compensation	\$6,806	\$649	\$567	(\$81)	\$5,255	\$5,105	(\$150)
Unemployment	\$5,230	\$191	\$436	\$245	\$6,063	\$3,923	(\$2,140)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$315	\$315
Consulting Fees	\$6,000	\$0	\$500	\$500	\$4,500	\$4,500	\$0
Telephone/Internet	\$4,000	\$0	\$333	\$333	\$2,028	\$3,000	\$972
Utilities/Water	\$25,700	\$2,315	\$2,142	(\$173)	\$19,982	\$19,275	(\$707)
Repairs	\$32,000	\$2,139	\$2,667	\$528	\$34,611	\$24,000	(\$10,611)
Fuel & Oil	\$45,000	\$2,225	\$3,750	\$1,525	\$24,636	\$33,750	\$9,114
Pest Control	\$1,500	\$247	\$125	(\$122)	\$1,340	\$1,125	(\$215)
Irrigation/Drainage	\$30,000	\$1,395	\$2,500	\$1,105	\$17,606	\$22,500	\$4,894

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

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
Sand and Topsoil	\$18,000	\$444	\$1,500	\$1,056	\$7,819	\$13,500
Flower/Mulch	\$15,000	\$0	\$1,250	\$1,250	\$1,491	\$1,250
Fertilizer	\$108,500	\$11,624	\$9,042	(\$2,582)	\$101,406	\$81,375
Seed/Sod	\$11,500	\$0	\$958	\$958	\$7,899	\$8,625
Trash Removal	\$2,000	\$0	\$167	\$167	\$1,500	\$1,500
Contingency	\$10,000	\$0	\$833	\$833	\$4,558	\$7,500
First Aid	\$600	\$0	\$50	\$50	\$481	\$450
Office Supplies	\$500	\$0	\$42	\$42	\$129	\$375
Operating Supplies	\$14,000	\$2,091	\$1,167	(\$924)	\$16,616	\$10,500
Training	\$500	\$701	\$42	(\$659)	\$1,496	\$375
Janitorial Supplies	\$1,500	\$225	\$125	(\$100)	\$431	\$1,125
Soil & Water Testing	\$2,000	\$0	\$167	\$167	\$0	\$1,500
Uniforms	\$10,500	\$107	\$875	\$768	\$7,459	\$7,875
GC Repair and Upgrade	\$50,000	\$0	\$4,167	\$4,167	\$0	\$37,500
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$4,500
Equipment Lease	\$101,000	\$4,273	\$8,417	\$4,144	\$59,563	\$75,750
Small Tools	\$500	\$0	\$42	\$42	\$0	\$375
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$450
IT Services	\$600	\$0	\$50	\$50	\$0	\$450
Total Golf Course Maintenance	\$979,818	\$67,708	\$81,652	\$13,944	\$678,987	\$734,864
Administrative Expenditures						
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,125
Arbitrage	\$600	\$50	\$50	\$0	\$450	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$833	\$750
Trustee Fees	\$3,750	\$313	\$313	\$0	\$2,813	\$2,813
Annual Audit	\$1,500	\$122	\$125	\$3	\$1,116	\$1,125
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$42,210	\$42,210
Insurance	\$65,000	\$5,587	\$5,417	(\$170)	\$47,362	\$48,750
Property Taxes	\$6,000	\$948	\$500	(\$448)	\$7,594	\$4,500
Total Administrative Expenditures	\$135,630	\$11,793	\$11,303	(\$490)	\$102,377	\$101,723
Renewal & Replacement	\$30,160	\$2,328	\$2,513	\$186	\$27,179	\$22,620
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,160	\$2,328	\$2,513	\$186	\$27,179	\$22,620
Total Revenues	\$1,675,527	\$107,307	\$130,976	(\$23,669)	\$1,359,413	\$1,363,098
Total Expenditures	\$1,677,933	\$122,044	\$139,780	\$17,736	\$1,221,337	\$1,259,105
Operating Income (Loss)	-\$2,406	(\$14,737)	(\$8,804)	(\$5,933)	\$138,076	\$103,993
						\$34,083

Viera East
 Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending June 30, 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	\$418,766	\$418,766	\$0
Interest Income	\$300	\$48	\$25	\$23	\$390	\$225	\$165
Transfer In	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Interest Expense	(\$191,249)	(\$15,937)	(\$15,937)	(\$0)	(\$143,437)	(\$143,437)	(\$0)
Principal Expense	(\$365,000)	(\$30,417)	(\$30,417)	(\$0)	(\$273,750)	(\$273,750)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$2,406	\$223	\$201	\$23	\$51,969	\$1,805	\$50,165
Change in Net Assets	\$0	(\$14,514)	(\$8,603)	(\$5,911)	\$190,045	\$105,797	\$84,248
Beginning Net Assets	\$0				(\$2,436,113)		
Ending Net Assets	\$0				(\$2,246,067)		

Viera East General Fund
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$89	\$210,116	\$501,730	\$15,285	\$34,686	\$7,656	\$16,462	\$9,019	\$13,105	\$0	\$0	\$0	\$808,157
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$42,210
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,789	\$214,806	\$506,420	\$19,975	\$39,376	\$12,346	\$21,152	\$13,709	\$17,795	\$0	\$0	\$0	\$850,367

Administrative Expenditures

Supervisors Fees	\$2,488	\$2,258	\$3,577	\$2,525	\$2,488	\$2,258	\$2,458	\$3,734	\$2,503	\$0	\$0	\$0	\$24,318
Engineering Fees	\$0	\$0	\$0	\$220	\$220	\$220	\$1,615	\$0	\$1,990	\$0	\$0	\$0	\$4,265
Attorney Fees	\$0	\$4,290	\$4,747	\$0	\$0	\$2,138	\$0	\$0	\$445	\$0	\$0	\$0	\$11,620
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$750
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$463	\$0	\$0	\$0	\$4,188
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$528	\$528	\$528	\$0	\$0	\$0	\$4,834
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$1,875
Management Fees	\$9,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$0	\$0	\$0	\$73,386
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$81	\$419	\$254	\$148	\$479	\$221	\$100	\$160	\$151	\$0	\$0	\$0	\$2,013
Printing & Binding	\$199	\$116	\$155	\$43	\$140	\$24	\$32	\$160	\$296	\$0	\$0	\$0	\$1,225
Insurance	\$511	\$511	\$511	\$511	\$654	\$511	\$511	\$511	\$511	\$0	\$0	\$0	\$4,744
Legal Advertising	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Other Current Charges	\$96	\$88	\$88	\$178	\$321	\$130	\$119	\$46	\$103	\$0	\$0	\$0	\$1,169
Office Supplies	\$700	\$501	\$254	\$184	\$208	\$424	\$182	\$42	\$245	\$0	\$0	\$0	\$2,740
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$131
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$2,550
Total Administrative	\$14,716	\$18,023	\$19,226	\$13,450	\$14,151	\$15,567	\$14,730	\$14,278	\$15,867	\$0	\$0	\$0	\$140,009

Operating Expenditures

Salaries	\$9,417	\$9,651	\$10,466	\$10,544	\$9,966	\$10,861	\$10,575	\$10,822	\$10,531	\$0	\$0	\$0	\$92,832
Administrative Fees	\$99	\$111	\$115	\$115	\$104	\$115	\$112	\$115	\$117	\$0	\$0	\$0	\$1,004
FICA Expense	\$690	\$709	\$788	\$778	\$739	\$805	\$784	\$802	\$795	\$0	\$0	\$0	\$6,891
Employee Insurance	\$548	\$548	\$449	\$586	\$617	\$581	\$581	\$393	\$323	\$0	\$0	\$0	\$4,827
Workers Compensation	\$171	\$176	\$191	\$192	\$181	\$198	\$192	\$211	\$219	\$0	\$0	\$0	\$1,731
Unemployment	\$0	\$0	\$0	\$602	\$32	\$126	\$17	\$0	\$0	\$0	\$0	\$0	\$777
Other Contractual	\$590	\$1,031	\$511	\$502	\$456	\$401	\$466	\$508	\$415	\$0	\$0	\$0	\$4,880
Training	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
Uniforms	\$0	\$358	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$705
Total Operating	\$11,516	\$12,692	\$12,867	\$13,319	\$12,096	\$13,087	\$12,727	\$12,851	\$12,600	\$0	\$0	\$0	\$113,755

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$5,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,695
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$57,400	\$0	\$0	\$0	\$0	\$0	\$0	\$57,400
Environmental Services	\$7,223	\$349	\$438	\$0	\$125	\$156	\$0	\$0	\$4,812	\$0	\$0	\$0	\$13,103
Water Management System	\$7,565	\$7,765	\$6,675	\$7,765	\$7,565	\$8,675	\$7,565	\$7,765	\$8,675	\$0	\$0	\$0	\$72,214
Control Burns	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
Contingencies	\$0	\$1,866	\$862	\$840	\$330	\$0	\$4,723	\$0	\$0	\$0	\$0	\$0	\$8,621
Fire Line Maintenance	\$0	\$792	\$0	\$2,548	\$0	\$585	\$0	\$0	\$0	\$0	\$0	\$0	\$3,925
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$1,160	\$0	\$1,160	\$0	\$0	\$0	\$0	\$2,320
Total Maintenance	\$14,788	\$10,772	\$9,975	\$16,848	\$8,020	\$69,676	\$12,288	\$8,925	\$13,487	\$0	\$0	\$0	\$164,779

Grounds Maintenance Expenditures

Salaries	\$11,533	\$11,571	\$11,785	\$12,157	\$10,891	\$11,835	\$11,824	\$11,942	\$11,681	\$0	\$0	\$0	\$105,220
Administrative Fees	\$272	\$518	\$272	\$272	\$246	\$272	\$263	\$272	\$277	\$0	\$0	\$0	\$2,663
FICA	\$820	\$534	\$843	\$872	\$781	\$848	\$849	\$856	\$841	\$0	\$0	\$0	\$7,243
Health Insurance	\$1,835	\$1,749	\$1,475	\$2,047	\$1,834	\$1,834	\$1,834	\$1,342	\$1,684	\$0	\$0	\$0	\$15,633
Workers Compensation	\$210	\$111	\$214	\$221	\$197	\$215	\$215	\$232	\$243	\$0	\$0	\$0	\$1,858
Unemployment	\$20	\$19	\$20	\$709	\$542	\$353	\$31	\$14	\$19	\$0	\$0	\$0	\$1,727
Telephone	\$154	\$104	\$104	\$104	\$206	\$153	\$154	\$253	\$470	\$0	\$0	\$0	\$1,701
Utilities	\$378	\$465	\$527	\$526	\$399	\$420	\$528	\$489	\$464	\$0	\$0	\$0	\$4,196
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$0	\$0	\$0	\$1,298
Repairs	\$760	\$734	\$284	\$525	\$3,484	\$449	\$544	\$726	\$694	\$0	\$0	\$0	\$8,200
Fuel	\$1,308	\$1,327	\$1,745	\$1,170	\$391	\$1,464	\$1,152	\$171	\$694	\$0	\$0	\$0	\$8,727
Park Maintenance	\$934	\$147	\$155	\$160	\$183	\$218	\$816	\$159	\$159	\$0	\$0	\$0	\$8,727
Chemicals	\$0	\$718	\$465	\$300	\$522	\$97	\$610	\$0	\$100	\$0	\$0	\$0	\$2,931
Contingencies	\$0	\$900	\$645	\$0	\$922	\$2,207	\$0	\$653	\$0	\$0	\$0	\$0	\$2,813
Refuse	\$1,505	\$860	\$645	\$430	\$992	\$1,097	\$430	\$1,075	\$430	\$0	\$0	\$0	\$5,482
Office Supplies	\$16	\$32	\$0	\$95	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,463
Uniforms	\$272	\$341	\$272	\$333	\$181	\$262	\$178	\$201	\$0	\$0	\$0	\$0	\$298
Maintenance Reserve - Transfer Out	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$0	\$0	\$0	\$20,040
Total Grounds Maintenance	\$22,960	\$23,072	\$23,735	\$22,864	\$25,667	\$24,664	\$22,371	\$21,327	\$20,006	\$0	\$0	\$0	\$206,666

Total Expenditures

Total Expenditures	\$63,980	\$64,560	\$65,802	\$66,481	\$59,934	\$122,996	\$62,115	\$57,381	\$61,960	\$0	\$0	\$0	\$625,209
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Excess Revenue/(Expenditures)

Excess Revenue/(Expenditures)	(\$59,191)	\$150,246	\$440,617	(\$46,506)	(\$20,558)	(\$110,649)	(\$40,964)	(\$43,672)	(\$44,165)	\$0	\$0	\$0	\$225,158
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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>Number of Rounds</i>													
Paid Rounds	2,641	3,097	3,248	3,292	3,788	4,344	4,198	3,017	2,669	0	0	0	30,294
Member Rounds	720	855	801	948	802	845	803	775	573	0	0	0	7,122
Comp Rounds	533	673	646	688	660	715	661	663	537	0	0	0	5,776
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$33	\$37	\$37	\$37	\$31	\$26	\$27	\$0	\$0	\$0	\$291
<i>Revenues:</i>													
Greens Fees	\$81,980	\$100,103	\$106,963	\$121,303	\$140,919	\$159,445	\$130,039	\$78,486	\$70,851	\$0	\$0	\$0	\$980,088
Gift Cards - Sales	\$410	\$666	\$2,733	\$810	\$924	\$716	\$939	\$340	\$1,290	\$0	\$0	\$0	\$9,027
Gift Cards - Usage	(\$1,537)	(\$2,451)	(\$1,715)	(\$2,657)	(\$4,207)	(\$2,197)	(\$1,427)	(\$1,765)	(\$1,769)	\$0	\$0	\$0	(\$19,723)
Season Advance/Trail Fees	\$19,881	\$26,932	\$11,008	\$17,700	\$19,423	\$19,171	\$18,415	\$15,882	\$16,656	\$0	\$0	\$0	\$165,068
Associate Memberships	\$3,397	\$4,819	\$3,002	\$3,002	\$2,054	\$2,923	\$1,343	\$909	\$1,254	\$0	\$0	\$0	\$22,703
Driving Range	\$4,540	\$6,120	\$5,790	\$7,326	\$6,566	\$8,035	\$7,881	\$6,531	\$5,490	\$0	\$0	\$0	\$58,279
Golf Lessons	\$210	\$175	\$185	\$175	\$175	\$175	\$175	\$175	\$324	\$0	\$0	\$0	\$1,769
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$9,621	\$9,182	\$0	\$0	\$0	\$98,877
Restaurant	\$464	\$685	\$2,457	\$901	\$1,642	\$643	\$860	\$34	\$1,124	\$0	\$0	\$0	\$8,808
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$16,895
Miscellaneous Income	\$283	\$325	\$2,618	\$602	(\$2,508)	\$886	\$92	\$4,296	\$1,027	\$0	\$0	\$0	\$7,622
Total Revenues	\$118,510	\$149,198	\$147,391	\$160,732	\$179,888	\$208,878	\$171,324	\$116,385	\$107,307	\$0	\$0	\$0	\$1,359,413
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,155	\$898	\$1,236	\$1,222	\$1,367	\$1,148	\$1,136	\$952	\$873	\$0	\$0	\$0	\$10,986
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$966	\$940	\$972	\$967	\$924	\$1,470	\$792	\$755	\$289	\$0	\$0	\$0	\$7,152
Postage	\$0	\$0	\$0	\$0	\$33	\$0	\$1	\$37	\$0	\$0	\$0	\$0	\$71
Printing & Binding	\$206	\$0	\$94	\$0	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$403
Utilities	\$377	\$386	\$411	\$439	\$418	\$1,293	\$352	\$414	\$586	\$0	\$0	\$0	\$4,676
Repairs & Maintenance	\$30	\$1,092	\$19	\$566	\$1,257	\$45	\$595	\$1,372	\$1,564	\$0	\$0	\$0	\$6,540
Advertising	\$3,476	\$9,118	\$3,357	\$3,603	\$1,318	\$2,860	\$2,729	\$1,648	\$1,290	\$0	\$0	\$0	\$29,399
Bank Charges	\$1,798	\$2,045	\$2,627	\$2,799	\$3,474	\$3,985	\$4,089	\$3,041	\$2,425	\$0	\$0	\$0	\$26,283
Office Supplies	\$34	\$107	\$0	\$0	\$0	\$0	\$0	\$112	\$380	\$0	\$0	\$0	\$632
Operating Supplies	\$129	\$1,298	\$869	\$1,060	\$489	\$573	\$877	\$1,387	\$450	\$0	\$0	\$0	\$7,132
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$77
Dues, Licenses, & Subscriptions	\$150	\$76	\$0	\$885	\$0	\$0	\$250	\$118	\$1,074	\$0	\$0	\$0	\$2,587
Drug Testing - All Departments	\$0	\$0	\$0	\$76	\$76	\$40	\$0	\$0	\$45	\$0	\$0	\$0	\$313
Training, Education, & Employee Relations	\$52	\$0	\$1,455	(\$50)	\$105	\$292	\$34	\$0	\$0	\$0	\$0	\$0	\$1,887
Contractual Security	\$0	\$530	\$112	\$388	\$2,196	\$501	\$501	\$425	\$425	\$0	\$0	\$0	\$5,077
IT Services	\$0	\$0	\$0	\$0	\$755	\$2,990	\$0	\$85	\$0	\$0	\$0	\$0	\$3,830
Total Golf Course Expenditures	\$9,373	\$16,599	\$11,151	\$11,954	\$11,590	\$15,196	\$11,356	\$10,423	\$9,400	\$0	\$0	\$0	\$107,045

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Utilities	\$740	\$671	\$622	\$752	\$700	\$666	\$781	\$777	\$798	\$0	\$0	\$0	\$6,508
Pest Control	\$146	\$146	\$146	\$146	\$152	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$1,038
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$631	\$0	\$0	\$0	\$0	\$631
Equipment Lease	\$88	\$176	\$0	\$88	\$88	\$88	\$88	\$88	\$88	\$0	\$0	\$0	\$791
Total Restaurant Expenditures	\$974	\$993	\$768	\$986	\$940	\$905	\$1,020	\$1,496	\$886	\$0	\$0	\$0	\$8,968
Proshop:													
Salaries	\$5,752	\$6,801	\$5,783	\$6,192	\$5,483	\$6,367	\$6,520	\$6,136	\$5,429	\$0	\$0	\$0	\$54,463
Administrative Fees	\$343	\$337	\$241	\$348	\$314	\$348	\$337	\$309	\$336	\$0	\$0	\$0	\$2,913
FICA	\$440	\$520	\$390	\$474	\$419	\$487	\$499	\$469	\$371	\$0	\$0	\$0	\$4,070
Health Insurance	\$35	\$35	(\$7)	\$69	\$35	\$35	\$35	(\$7)	(\$16)	\$0	\$0	\$0	\$214
Workers Compensation	\$105	\$124	\$265	\$113	\$100	\$116	\$119	\$119	\$113	\$0	\$0	\$0	\$1,173
Unemployment	\$96	\$98	\$68	\$375	\$304	\$295	\$185	\$185	\$150	\$0	\$0	\$0	\$1,756
Utilities	\$0	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407
Repairs	\$0	\$0	\$512	\$636	\$576	\$516	\$653	\$646	\$671	\$0	\$0	\$0	\$5,401
Pest Control	\$146	\$146	\$146	\$146	\$152	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$106	\$177	\$70	\$51	\$81	\$51	\$164	\$141	\$51	\$0	\$0	\$0	\$1,038
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Pro Shop Expenditures	\$7,646	\$9,211	\$7,468	\$8,403	\$7,465	\$8,367	\$8,663	\$7,999	\$7,106	\$0	\$0	\$0	\$72,328
Merchandise Sales:													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$6,634	\$0	\$0	\$0	\$70,145
Total Merchandise Sales	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$6,634	\$0	\$0	\$0	\$70,145
Cart Facility:													
Salaries	\$3,416	\$4,177	\$3,767	\$4,463	\$4,187	\$4,759	\$5,218	\$5,439	\$4,921	\$0	\$0	\$0	\$40,346
Administrative Fees	\$415	\$402	\$439	\$456	\$412	\$456	\$201	\$454	\$508	\$0	\$0	\$0	\$3,744
FICA Expense	\$261	\$320	\$288	\$341	\$320	\$364	\$385	\$416	\$421	\$0	\$0	\$0	\$3,117
Workers Compensation	\$62	\$76	\$69	\$81	\$76	\$87	\$92	\$106	\$102	\$0	\$0	\$0	\$750
Unemployment	\$164	\$187	\$164	\$253	\$232	\$264	\$279	\$302	\$273	\$0	\$0	\$0	\$2,118
Utilities	\$838	\$874	\$952	\$1,090	\$1,041	\$1,166	\$1,171	\$1,028	\$873	\$0	\$0	\$0	\$9,033
Fuel	\$30	\$34	\$42	\$25	\$13	\$35	\$26	\$0	\$0	\$0	\$0	\$0	\$205
Golf Cart Lease	\$3,453	\$3,453	\$3,453	\$3,453	\$3,544	\$5,597	\$3,453	\$5,924	\$4,491	\$0	\$0	\$0	\$36,821
Cart Maintenance	\$19	\$0	(\$2,449)	(\$883)	\$6,406	(\$447)	\$60	\$1,750	\$103	\$0	\$0	\$0	\$4,560
Cart & Facilities Supplies	\$23	\$0	\$933	(\$820)	(\$395)	(\$384)	\$0	\$102	\$0	\$0	\$0	\$0	\$227
Driving Range	\$861	\$236	\$236	\$236	\$3,176	\$587	\$236	\$242	\$410	\$0	\$0	\$0	\$6,218
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Total Cart Facility	\$9,542	\$9,899	\$7,893	\$8,696	\$19,791	\$12,473	\$11,120	\$15,762	\$12,102	\$0	\$0	\$0	\$107,279

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Starter Marshals:													
Salaries	\$3,627	\$4,157	\$4,564	\$4,401	\$4,499	\$4,679	\$4,598	\$4,716	\$3,331	\$0	\$0	\$0	\$38,572
Administrative Fees	\$332	\$321	\$308	\$290	\$262	\$290	\$281	\$290	\$227	\$0	\$0	\$0	\$2,603
FICA Expense	\$277	\$318	\$349	\$337	\$344	\$358	\$352	\$361	\$276	\$0	\$0	\$0	\$2,972
Workers Compensation	\$66	\$76	\$83	\$80	\$82	\$85	\$84	\$92	\$69	\$0	\$0	\$0	\$717
Unemployment	\$176	\$182	\$204	\$250	\$250	\$260	\$255	\$262	\$185	\$0	\$0	\$0	\$2,024
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Total Starter Marshals	\$4,479	\$5,195	\$5,508	\$5,358	\$5,437	\$5,673	\$5,569	\$5,721	\$4,088	\$0	\$0	\$0	\$47,030

Golf Course Maintenance:

Salaries	\$28,658	\$30,853	\$31,805	\$34,837	\$29,340	\$33,865	\$33,196	\$32,533	\$32,518	\$0	\$0	\$0	\$287,605
Administrative Fees	\$722	\$694	\$767	\$758	\$713	\$800	\$774	\$772	\$755	\$0	\$0	\$0	\$6,755
FICA Expense	\$2,115	\$2,285	\$2,568	\$2,568	\$2,163	\$2,501	\$2,452	\$2,408	\$1,359	\$0	\$0	\$0	\$20,226
Employee Insurance	\$3,609	\$3,609	\$2,915	\$5,777	\$4,455	\$4,466	\$4,466	\$4,229	\$4,450	\$0	\$0	\$0	\$37,976
Workers Compensation	\$517	\$548	\$571	\$603	\$547	\$608	\$593	\$618	\$649	\$0	\$0	\$0	\$5,255
Unemployment	\$128	\$149	\$99	\$2,074	\$1,270	\$1,244	\$598	\$309	\$191	\$0	\$0	\$0	\$6,063
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$1,000	\$0	\$500	\$1,000	\$0	\$0	\$0	\$0	\$4,500
Telephone/Internet	\$353	\$304	\$353	\$359	\$510	\$49	\$50	\$50	\$0	\$0	\$0	\$0	\$2,028
Utilities/Water	\$1,937	\$2,179	\$2,437	\$2,488	\$1,923	\$2,021	\$2,442	\$2,239	\$2,315	\$0	\$0	\$0	\$19,962
Repairs	\$1,737	\$2,802	\$4,801	\$1,944	\$5,689	\$6,620	\$3,284	\$7,951	\$2,139	\$0	\$0	\$0	\$34,611
Fuel & Oil	\$2,727	\$3,198	\$3,755	\$2,593	\$1,002	\$3,513	\$2,284	\$3,340	\$2,225	\$0	\$0	\$0	\$24,636
Pest Control	\$119	\$119	\$119	\$119	\$124	\$124	\$124	\$247	\$247	\$0	\$0	\$0	\$1,340
Irrigation/Drainage	\$1,899	\$2,165	\$1,530	\$1,041	\$1,015	\$5,022	\$2,243	\$1,296	\$1,395	\$0	\$0	\$0	\$17,606
Sand and Topsoil	\$0	\$465	\$2,802	\$1,146	\$448	\$2,070	\$0	\$445	\$444	\$0	\$0	\$0	\$7,819
Flower/Mulch	\$0	\$0	\$0	\$1,312	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,491
Fertilizer/Chemicals	\$5,697	\$14,981	\$12,228	\$9,137	\$9,838	\$13,210	\$13,347	\$11,343	\$11,624	\$0	\$0	\$0	\$101,406
Seed/Sod	\$0	\$0	\$162	\$1,934	\$1,934	\$1,934	\$1,934	\$0	\$0	\$0	\$0	\$0	\$7,899
Trash Removal	\$132	\$132	\$132	\$132	\$132	\$132	\$132	\$132	\$0	\$0	\$0	\$0	\$1,058
Contingency	\$2,200	\$0	\$0	\$1,000	\$0	\$750	\$0	\$608	\$0	\$0	\$0	\$0	\$4,558
First Aid	\$129	\$0	\$0	\$0	\$222	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$481
Office Supplies	\$0	\$94	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$129
Operating Supplies	\$0	\$1,385	\$943	\$2,191	\$945	\$3,104	\$2,338	\$3,619	\$2,091	\$0	\$0	\$0	\$16,616
Training	\$0	\$0	\$0	\$0	\$375	\$0	\$0	\$420	\$701	\$0	\$0	\$0	\$1,496
Janitorial Supplies	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$76	\$225	\$0	\$0	\$0	\$431
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$947	\$1,325	\$947	\$1,231	\$972	\$665	\$525	\$741	\$107	\$0	\$0	\$0	\$7,459
GC Repair and Upgrade	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$5,951	\$5,586	\$3,361	\$8,789	\$8,823	\$3,621	\$10,744	\$8,416	\$4,273	\$0	\$0	\$0	\$59,563
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Truck Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$60,076	\$73,279	\$72,826	\$82,535	\$73,618	\$86,317	\$79,706	\$82,921	\$67,708	\$0	\$0	\$0	\$678,987

Administrative Expenditures:

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$450
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$833
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$0	\$0	\$0	\$2,813
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$122	\$122	\$122	\$0	\$0	\$0	\$1,116
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$42,210
Insurance	\$5,395	\$5,136	\$5,307	\$5,307	\$5,450	\$3,914	\$5,679	\$5,587	\$5,587	\$0	\$0	\$0	\$47,362
Property Taxes	\$633	\$637	\$637	\$948	\$948	\$948	\$948	\$948	\$948	\$0	\$0	\$0	\$7,594
Total Administrative Expenditures	\$11,288	\$11,034	\$11,205	\$11,516	\$11,659	\$10,123	\$11,885	\$11,876	\$11,793	\$0	\$0	\$0	\$102,377

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Reserves:</i>													
Renewal & Replacement	\$2,197	\$2,370	\$2,984	\$2,948	\$3,215	\$3,594	\$4,118	\$3,426	\$2,328	\$0	\$0	\$0	\$27,179
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$2,197	\$2,370	\$2,984	\$2,948	\$3,215	\$3,594	\$4,118	\$3,426	\$2,328	\$0	\$0	\$0	\$27,179
Total Revenues	\$118,510	\$149,198	\$147,391	\$160,732	\$179,688	\$208,878	\$171,324	\$116,385	\$107,307	\$0	\$0	\$0	\$1,359,413
Total Expenditures	\$110,925	\$134,382	\$128,767	\$137,480	\$142,962	\$158,714	\$139,071	\$146,992	\$122,044	\$0	\$0	\$0	\$1,221,337
Operating Income (Loss)	\$7,586	\$14,816	\$18,624	\$23,251	\$36,727	\$50,164	\$32,253	\$30,607	\$14,737	\$0	\$0	\$0	\$138,076
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$418,766
Interest Income	\$31	\$32	\$23	\$24	\$35	\$32	\$44	\$121	\$48	\$0	\$0	\$0	\$390
Transfer In	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Interest Expense	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	\$0	\$0	\$0	(\$143,437)
Principal Expense	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	\$0	\$0	\$0	(\$273,750)
Total Non Operating Revenues/(Expenditures)	\$50,207	\$208	\$199	\$199	\$211	\$208	\$219	\$296	\$223	\$0	\$0	\$0	\$51,969
Net Non Operating Income / (Loss)	\$57,792	\$15,024	\$18,823	\$23,451	\$36,937	\$50,372	\$32,472	\$30,311	(\$14,514)	\$0	\$0	\$0	\$190,045

Viera East

Community Development District

ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$9,621	\$9,182	\$0	\$0	\$0	\$98,877
Total Revenues	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$9,621	\$9,182	\$0	\$0	\$0	\$98,877
<i>Expenditures</i>													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$6,634	\$0	\$0	\$0	\$70,145
Total Expenditures	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$6,634	\$0	\$0	\$0	\$70,145
Operating Income (Loss)	\$1,656	\$3,945	\$3,509	\$4,609	\$3,577	\$1,137	\$5,496	\$2,253	\$2,548	\$0	\$0	\$0	\$28,732

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

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
10/21/16	\$ 467.34	\$ 99.07	\$ 297.06	\$ 71.21	\$ 467.34
11/15/16	\$ 40,300.65	\$ 8,543.41	\$ 25,616.47	\$ 6,140.78	\$ 40,300.65
11/23/16	\$ 950,848.92	\$ 201,572.16	\$ 604,391.99	\$ 144,884.77	\$ 950,848.92
12/12/16	\$ 2,126,613.70	\$ 450,824.64	\$ 1,351,748.16	\$ 324,040.90	\$ 2,126,613.70
12/19/16	\$ 240,126.65	\$ 50,904.88	\$ 152,632.68	\$ 36,589.09	\$ 240,126.65
1/10/17	\$ 72,097.38	\$ 15,284.05	\$ 45,827.55	\$ 10,985.77	\$ 72,097.38
2/6/17	\$ 163,406.09	\$ 34,640.75	\$ 103,866.48	\$ 24,898.86	\$ 163,406.09
2/6/2017 (1)	\$ 216.95	\$ 45.99	\$ 137.90	\$ 33.06	\$ 216.95
3/9/17	\$ 36,116.94	\$ 7,656.49	\$ 22,957.16	\$ 5,503.29	\$ 36,116.94
4/11/17	\$ 77,644.20	\$ 16,459.93	\$ 49,353.30	\$ 11,830.97	\$ 77,644.20
4/11/2017 (2)	\$ 8.12	\$ 1.72	\$ 5.16	\$ 1.24	\$ 8.12
4/30/2017 (3)	\$ 46,873.00	\$ -	\$ 46,873.00	\$ -	\$ 46,873.00
5/5/17	\$ 42,543.51	\$ 9,018.87	\$ 19,463.08	\$ 14,061.56	\$ 42,543.51
6/9/17	\$ 11,223.74	\$ 9,383.22	\$ -	\$ 1,840.52	\$ 11,223.74
6/14/2017 (4)	\$ 12,570.51	\$ 3,721.80	\$ -	\$ 8,848.71	\$ 12,570.51
	\$ 3,821,057.70	\$ 808,157.00	\$ 2,423,170.00	\$ 589,730.71	\$ 3,821,057.70

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,423,170.00	\$ (2,423,170.00)	\$ -	\$ 0.00
General Fund	\$ 808,157	21.20%	\$ 808,157.00	\$ (808,157.00)	\$ -	\$ 0.00
Recreation Fund	\$ 580,882	15.24%	\$ 589,730.71	\$ (589,730.71)	\$ -	\$ (8,848.71)
	\$ 3,812,209	100.00%	\$ 3,821,057.70	\$ (3,821,057.70)	\$ -	\$ (8,848.70)

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

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

	Actuals 6/30/16	Actuals 6/30/17	Variance	Year to Date 6/30/16	Year to Date 6/30/17	Variance
<i>Revenues:</i>						
Greens Fees	\$ 26,326	\$ 70,851	\$ 44,525	\$ 737,920	\$ 990,088	\$ 252,168
Greens Cards - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greens Cards - Usage	\$ -	\$ -	\$ -	\$ (16,303)	\$ -	\$ 16,303
Gift Cards - Sales	\$ 707	\$ 1,290	\$ 584	\$ 1,982	\$ 9,027	\$ 7,045
Gift Cards - Usage	\$ (1,269)	\$ (1,769)	\$ (500)	\$ (11,771)	\$ (19,723)	\$ (7,953)
Season Advance/Trail Fees	\$ -	\$ 16,656	\$ 16,656	\$ 140,432	\$ 165,068	\$ 24,636
Associate Memberships	\$ -	\$ 1,254	\$ 1,254	\$ 5,811	\$ 22,703	\$ 16,892
Driving Range	\$ 2,570	\$ 5,490	\$ 2,920	\$ 45,317	\$ 58,279	\$ 12,962
Golf Lessons	\$ 2,783	\$ 324	\$ (2,459)	\$ 6,680	\$ 1,769	\$ (4,911)
Merchandise Sales	\$ 4,397	\$ 9,182	\$ 4,785	\$ 75,396	\$ 98,877	\$ 23,481
Restaurant	\$ 142	\$ 1,124	\$ 981	\$ (723)	\$ 8,808	\$ 9,531
Special Assessments - Operations	\$ 1,777	\$ 1,877	\$ 100	\$ 16,895	\$ 16,895	\$ -
Miscellaneous Income	\$ 44	\$ 1,027	\$ 983	\$ 11,871	\$ 7,622	\$ (4,249)
Total Revenues	\$ 37,478	\$ 107,307	\$ 69,830	\$ 1,013,508	\$ 1,359,413	\$ 345,905
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 6,627	\$ 9,400	\$ (2,774)	\$ 81,681	\$ 107,045	\$ (25,364)
Restraunt	\$ 947	\$ 886	\$ 61	\$ 10,974	\$ 8,968	\$ 2,006
Proshop	\$ 10,371	\$ 7,106	\$ 3,265	\$ 75,702	\$ 72,328	\$ 3,374
Merchandise Sales	\$ 3,570	\$ 6,634	\$ (3,064)	\$ 51,877	\$ 70,145	\$ (18,268)
Cart Facility	\$ 9,562	\$ 12,102	\$ (2,540)	\$ 93,282	\$ 107,279	\$ (13,997)
Starter Marshals	\$ 3,560	\$ 4,088	\$ (528)	\$ 33,010	\$ 47,030	\$ (14,019)
Golf Course Maintenance	\$ 61,749	\$ 67,708	\$ (5,959)	\$ 599,899	\$ 678,987	\$ (79,089)
Administrative	\$ 10,875	\$ 11,793	\$ (918)	\$ 99,003	\$ 102,377	\$ (3,374)
Reserves	\$ 978	\$ 2,328	\$ (1,350)	\$ 20,775	\$ 27,179	\$ (6,404)
Total Expenditures	\$ 108,238	\$ 122,044	\$ (13,806)	\$ 1,066,202	\$ 1,221,337	\$ (155,135)
Operating Income/(Loss)	\$ (70,761)	\$ (14,737)	\$ 56,024	\$ (52,694)	\$ 138,076	\$ 190,770

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

	<u>Rounds of Golf</u>			
	<u>Monthly</u>	<u>%</u>	<u>Year to Date</u>	<u>%</u>
Rounds of Golf- Public	2,779		33,850	
Rounds of Golf- CDD Resident	520	14%	7,653	18%
Rounds of Golf- Public	2,149	57%	22,641	52%
Rounds of Golf- Member	573	15%	7,122	16%
Rounds of Golf- Staff/Comp	263	7%	2,847	7%
Rounds of Golf- GolfNow Trade	274	7%	2,929	7%
Total Rounds	3,779	100%	43,192	100%

<u>Revenues</u>			
Greens Fees	\$ 71,848		\$ 985,859
Green Card Usage	\$ -		\$ -
Adjusted Greens Fees Revenue	\$ 71,848		\$ 985,859
Revenues Green Card Usage	\$ -		\$ -
Revenues CDD Residents	\$ 12,784		\$ 227,624
Revenues Public	\$ 59,064		\$ 767,161
Revenues Prepaid	\$ 14,978		\$ 163,390
Revenues Summer Fun Card	\$ -		\$ -
Revenues Summer Fun Card Membership	\$ -		\$ -
	\$ 86,825		\$ 1,158,174

<u>Average Revenue per Round</u>			
Revenue Per Round CDD Residents	\$ 24.58		\$ 29.74
Revenue Per Round Public	\$ 27.48		\$ 33.88
Revenue Per Round Prepaid	\$ 26.14		\$ 22.94