

Viera East
Community Development District
 Combined Balance Sheet
 July 31, 2017

<i>Governmental Fund Types</i>					<i>Totals</i>
<i>General</i>	<i>Capital Reserve</i>	<i>Debt Service</i>	<i>Golf Course/Recreation</i>	<i>(memorandum only)</i>	
Assets					
Operating Account	\$286,330	\$17,956	\$316,947	\$621,233	
Accounts Receivable	---	---	(\$9,354)	(\$9,354)	
Assessment Receivable	---	---	---	\$0	
Rent Receivable	---	---	\$626	\$626	
Due From Golf Course	\$62,434	---	---	\$62,434	
Due From General Fund	---	---	\$16,737	\$16,737	
Due From Capital Reserve	---	---	\$2,995	\$2,995	
Due from Debt Service	\$5	---	---	\$5	
Due from Other	---	---	\$547	\$547	
Inventory - Pro Shop	---	---	\$75,203	\$75,203	
Investments:					
Custody Account	---	\$265,622	---	\$265,622	
Benefit Assessment- Series 2012	---	---	\$93,677	\$93,677	
Reserve - Series 2012	---	---	\$281,069	\$281,069	
Bond Service 2006	---	\$483,656	---	\$483,656	
Improvements (Net of Depreciation)	---	---	\$1,322,853	\$1,322,853	
Prepaid Expenses- Debt	---	---	\$60,833	\$60,833	
Prepaid Expenses- Operations	\$7,091	---	\$32,430	\$39,522	
Total Assets	\$355,861	\$283,578	\$2,194,563	\$3,317,658	
Liabilities					
Accounts Payable	\$8,370	---	\$2,320	\$10,690	
Accrued Expenses	\$7,103	---	\$250	\$7,353	
Deferred Revenue- Season Advance	---	---	\$56,380	\$56,380	
Deferred Revenue- Special Assessments O&M	---	---	\$3,755	\$3,755	
Deferred Revenue- Special Assessments Debt	---	---	\$98,959	\$98,959	
Deposit-Divots Grill	---	---	\$8,000	\$8,000	
Due to General Fund	---	\$5	\$62,434	\$62,439	
Accrued Interest Payable	---	---	\$41,894	\$41,894	
Accrued Principal Payable	---	---	---	\$0	
Golf Cart Lease Payable	---	---	---	\$0	
Sales Tax Payable	---	---	\$7,782	\$7,782	
Due to Golf Course	\$16,737	---	---	\$16,737	
Due to Debt Service	---	---	---	\$0	
Due to Capital Reserve	---	---	---	\$0	
Accrued Payroll Payable	\$4,956	---	\$10,130	\$15,086	
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	---	---	(\$2,275,510)	(\$2,275,510)	
Fund Balances	---	---	---	---	
Assigned - First Quarter	\$176,000	---	---	\$176,000	
Assigned - Prepaid Expenses	\$7,091	---	---	\$7,091	
Unassigned	\$135,603	\$283,578	---	\$419,181	
Restricted for Debt Service	---	---	\$483,651	\$483,651	
Total Liabilities, Fund Equity, Other	\$355,861	\$283,578	\$2,194,563	\$3,317,658	

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

	Adopted Budget	Prorated Budget 7/31/17	Actual 7/31/17	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$46,900	\$46,900	\$0
Interest Income	\$100	\$83	\$0	(\$83)
Total Revenues	\$864,536	\$855,139	\$855,057	(\$82)

Administrative Expenditures

Supervisors Fees	\$29,587	\$24,656	\$26,590	(\$1,934)
Engineering Fees	\$5,000	\$4,167	\$4,265	(\$98)
Attorney's Fees	\$5,000	\$4,167	\$11,620	(\$7,453)
Dissemination	\$1,000	\$833	\$833	\$0
Trustee Fees	\$5,600	\$4,667	\$4,651	\$16
Annual Audit	\$6,500	\$5,417	\$5,363	\$54
Collection Agent	\$2,500	\$2,083	\$2,083	(\$0)
Management Fees	\$108,515	\$90,429	\$81,429	\$9,000
Telephone	\$250	\$208	\$0	\$208
Postage	\$2,500	\$2,083	\$2,096	(\$13)
Printing & Binding	\$5,500	\$4,583	\$1,402	\$3,181
Insurance	\$7,293	\$6,078	\$5,255	\$822
Legal Advertising	\$2,500	\$2,083	\$199	\$1,884
Other Current Charges	\$1,500	\$1,250	\$1,270	(\$20)
Office Supplies	\$1,000	\$833	\$3,372	(\$2,539)
Dues & Licenses	\$175	\$146	\$146	(\$0)
Information Technology	\$3,400	\$2,833	\$2,833	\$0
Total Administrative	\$187,820	\$156,517	\$153,408	\$3,108

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

	Adopted Budget	Prorated Budget 7/31/17	Actual 7/31/17	Variance
<i>Operating Expenditures</i>				
Salaries	\$114,283	\$95,236	\$103,734	(\$8,498)
Administrative Fee	\$1,142	\$952	\$1,125	(\$173)
FICA Expense	\$8,743	\$7,286	\$7,697	(\$411)
Employee Insurance	\$7,238	\$6,032	\$5,371	\$660
Workers Compensation	\$2,240	\$1,867	\$1,958	(\$92)
Unemployment	\$853	\$711	\$777	(\$66)
Other Contractual	\$5,500	\$4,583	\$5,084	(\$501)
Training	\$500	\$417	\$107	\$309
Uniforms	\$500	\$417	\$705	(\$289)
Total Operating	\$140,999	\$117,499	\$126,559	(\$9,059)
<i>Maintenance Expenditures</i>				
Canal Maintenance	\$11,000	\$9,167	\$23,564	(\$14,398)
Lake Bank Restoration	\$60,000	\$60,000	\$57,400	\$2,600
Environmental Services	\$39,000	\$32,500	\$16,054	\$16,446
Water Management System	\$99,000	\$82,500	\$80,479	\$2,021
Control Burns	\$15,000	\$12,500	\$1,500	\$11,000
Contingencies	\$10,000	\$8,333	\$8,621	(\$288)
Fire Line Maintenance	\$5,000	\$4,167	\$3,925	\$241
Basin Repair	\$5,000	\$4,167	\$2,320	\$1,847
Total Maintenance	\$244,000	\$213,333	\$193,864	\$19,469

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

	Adopted Budget	Prorated Budget 7/31/17	Actual 7/31/17	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$141,446	\$117,872	\$117,237	\$634
Administrative Fees	\$3,132	\$2,610	\$2,949	(\$339)
FICA	\$10,821	\$9,018	\$8,104	\$914
Health Insurance	\$24,132	\$20,110	\$17,380	\$2,730
Workers Compensation	\$2,772	\$2,310	\$2,108	\$202
Unemployment	\$2,132	\$1,777	\$1,746	\$30
Telephone	\$1,500	\$1,250	\$1,855	(\$605)
Utilities	\$7,700	\$6,417	\$4,642	\$1,774
Property Appraiser	\$1,990	\$1,658	\$1,986	(\$328)
Insurance	\$2,099	\$1,749	\$1,442	\$307
Repairs	\$20,000	\$16,667	\$8,752	\$7,915
Fuel	\$23,000	\$19,167	\$8,727	\$10,440
Park Maintenance	\$3,000	\$2,500	\$3,091	(\$591)
Chemicals	\$5,000	\$4,167	\$2,813	\$1,354
Contingencies	\$1,000	\$833	\$5,482	(\$4,649)
Refuse	\$5,160	\$4,300	\$7,893	(\$3,593)
Office Supplies	\$250	\$208	\$344	(\$136)
Uniforms	\$3,000	\$2,500	\$2,362	\$138
Maintenance Reserve - Transfer Out	\$33,583	\$27,986	\$27,986	\$0
Total Grounds Maintenance	\$291,717	\$243,098	\$226,899	\$16,199
Total Expenditures	\$864,536	\$730,447	\$700,730	\$29,717
Excess Revenue/(Expenditures)	\$0		\$154,327	
Beginning Fund Balance	\$0		\$164,367	
Ending Fund Balance	\$0		\$318,694	

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

	Adopted Budget	Prorated Budget 7/31/17	Actual 7/31/17	Variance
<u>Revenues</u>				
Interest Income	\$250	\$208	\$1,983	\$1,774
Reserve Funding - Transfer In (General)	\$33,583	\$27,986	\$27,986	(\$0)
Reserve Funding - Transfer In (Golf)	\$30,160	\$25,134	\$29,595	\$4,462
Total Revenues	\$63,993	\$53,328	\$59,564	\$6,236
<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		(\$32,876)	
Beginning Fund Balance	\$785,491		\$316,454	
Ending Fund Balance	\$849,484		\$283,578	

**Viera East
Community Development District**

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending July 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
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 July 31, 2017

	Adopted Budget	Prorated Budget 7/31/17	Actual 7/31/17	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$83	\$1,514	\$1,431
Total Revenues	\$2,423,270	\$2,423,253	\$2,424,684	\$1,431
<u>Expenditures</u>				
<u>Series 2006</u>				
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)		(\$13,995)	
Beginning Fund Balance	\$466,966		\$497,645	
Ending Fund Balance	\$451,701		\$483,651	

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

	Adopted Budget		Current Month		Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	2,631	2,179	452	32,925	29,869	3,056
Member Rounds	10,000	510	641	(131)	7,632	8,785	(1,153)
Comp Rounds	6,000	452	385	67	6,228	5,271	957
Total Memberships	60	1	-	1	59	60	(1)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$26	\$35	(\$9)	\$32	\$35	(\$2)
Revenues							
Greens Fees/Cart Fees	\$1,176,000	\$67,623	\$75,382	(\$7,758)	\$1,057,711	\$1,033,116	\$24,595
Gift Cards - Sales	\$50,000	\$240	\$3,205	(\$2,965)	\$9,267	\$43,925	(\$34,658)
Gift Cards - Usage	(\$50,000)	(\$1,408)	(\$3,205)	\$1,797	(\$21,131)	(\$43,925)	\$22,794
Season Advance/Trail Fees	\$240,000	\$14,774	\$15,384	(\$610)	\$179,843	\$210,840	(\$30,997)
Associate Memberships	\$15,000	\$1,185	\$962	\$224	\$23,888	\$13,178	\$10,711
Driving Range	\$72,000	\$4,616	\$4,615	\$0	\$62,894	\$63,252	(\$358)
Golf Lessons	\$15,000	\$26	\$962	(\$936)	\$1,795	\$13,178	(\$11,383)
Merchandise Sales	\$110,000	\$7,094	\$7,051	\$43	\$105,971	\$96,635	\$9,336
Restaurant	\$10,000	\$123	\$641	(\$518)	\$8,931	\$8,785	\$146
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$18,773	\$18,772	\$1
Miscellaneous Income	\$15,000	\$735	\$962	(\$226)	\$8,357	\$13,178	(\$4,820)
Total Revenues	\$1,675,527	\$96,886	\$107,834	(\$10,949)	\$1,456,299	\$1,470,932	(\$14,634)
Golf Course Expenditures							
Other Contractual Services	\$18,000	\$1,168	\$1,501	\$333	\$12,154	\$14,998	\$2,844
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$83	\$83
Telephone/Internet	\$11,500	\$289	\$959	\$670	\$7,441	\$9,582	\$2,141
Postage	\$750	\$100	\$63	(\$37)	\$171	\$625	\$454
Printing & Binding	\$1,000	\$265	\$83	(\$182)	\$668	\$833	\$165
Utilities	\$5,000	\$550	\$417	(\$133)	\$5,226	\$4,166	\$1,060
Repairs & Maintenance	\$7,000	\$1,430	\$584	(\$846)	\$7,970	\$5,832	\$2,138
Advertising	\$45,000	\$3,033	\$3,753	\$720	\$32,432	\$37,494	\$5,062
Bank Charges	\$28,000	\$1,964	\$2,335	\$372	\$28,246	\$23,330	\$4,917
Office Supplies	\$1,500	\$251	\$125	(\$126)	\$883	\$1,250	\$367
Operating Supplies	\$7,500	\$553	\$626	\$72	\$7,685	\$6,249	\$1,436
Meals	\$100	\$0	\$8	\$8	\$77	\$83	\$6
Dues, Licenses & Subscriptions	\$2,000	\$98	\$167	\$69	\$2,685	\$1,666	\$1,019
Drug Testing - All Departments	\$500	\$178	\$42	(\$136)	\$491	\$417	(\$74)
Training, Education & Employee Relations	\$1,500	\$0	\$125	\$125	\$1,887	\$1,250	(\$637)
Contractual Security	\$3,500	\$425	\$292	(\$133)	\$5,502	\$2,916	\$2,586
IT Services	\$1,900	\$1,360	\$158	(\$1,202)	\$5,190	\$1,583	(\$3,607)
Total Golf Course Expenditures	\$134,850	\$11,665	\$11,246	(\$419)	\$118,710	\$112,357	(\$6,353)

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$892	\$577	(\$315)	\$7,400	\$7,907	\$507
Pest Control	\$1,700	\$0	\$109	\$109	\$1,038	\$1,493	\$455
Repairs	\$0	\$0	\$0	\$0	\$631	\$0	(\$631)
Equipment Lease	\$0	\$0	\$0	\$0	\$791	\$0	(\$791)
Total Restaurant Expenditures	\$10,700	\$892	\$686	(\$206)	\$9,860	\$9,400	(\$460)
<i>Pro Shop Expenditures</i>							
Salaries	\$88,000	\$6,879	\$7,333	\$454	\$61,342	\$73,330	\$11,988
Administrative Fee	\$3,551	\$366	\$296	(\$70)	\$3,279	\$2,959	(\$320)
FICA Expense	\$6,315	\$526	\$326	(\$0)	\$4,596	\$5,262	\$666
Health Insurance	\$461	\$1	\$38	\$37	\$233	\$384	\$152
Workers Compensation	\$1,618	\$143	\$135	(\$8)	\$1,316	\$1,348	\$32
Unemployment	\$2,396	\$226	\$200	(\$26)	\$1,982	\$1,997	\$15
Golf Printing	\$500	\$0	\$42	\$42	\$407	\$417	\$10
Utilities	\$8,000	\$757	\$667	(\$91)	\$6,159	\$6,667	\$508
Repairs	\$250	\$0	\$21	\$21	\$0	\$208	\$208
Pest Control	\$1,800	\$0	\$150	\$150	\$1,038	\$1,500	\$462
Supplies	\$2,500	\$51	\$208	\$157	\$943	\$2,083	\$1,140
Uniforms	\$750	\$0	\$63	\$63	\$0	\$625	\$625
Dues, Licenses & Subscriptions	\$375	\$0	\$31	\$31	\$0	\$313	\$313
Training, Education & Employee Relations	\$3,500	\$0	\$292	\$292	\$0	\$2,917	\$2,917
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Total Pro Shop Expenditures	\$120,516	\$8,950	\$10,043	\$1,093	\$81,295	\$100,427	\$19,132

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

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
Cart Facility						
Salaries	\$65,564	\$5,888	\$5,463	(\$424)	\$46,234	\$54,634
Administrative Fee	\$5,258	\$619	\$438	(\$180)	\$4,362	\$4,381
FICA Expense	\$5,019	\$450	\$418	(\$32)	\$3,567	\$4,182
Workers Compensation	\$1,286	\$123	\$107	(\$15)	\$873	\$1,072
Utilities	\$3,337	\$327	\$278	(\$49)	\$2,445	\$2,781
Fuel	\$12,500	\$1,043	\$1,042	(\$2)	\$10,076	\$10,417
Cart Lease	\$500	\$0	\$42	\$42	\$205	\$417
Cart Maintenance	\$45,000	\$1,216	\$3,750	\$2,534	\$38,037	\$37,500
Cart & Facilities Supplies	\$2,750	\$0	\$229	\$229	\$4,560	\$2,292
Driving Range	\$1,000	\$0	\$83	\$83	\$227	\$833
Uniforms	\$1,500	\$236	\$125	(\$111)	\$6,453	\$1,250
	\$500	\$0	\$42	\$42	\$142	\$417
Total Cart Facility	\$144,214	\$9,902	\$12,018	\$2,116	\$117,180	\$120,176
Starter Marshals						
Salaries	\$36,475	\$2,265	\$3,039	\$775	\$40,837	\$30,395
Administrative Fee	\$3,346	\$218	\$279	\$61	\$2,821	\$2,788
FICA Expense	\$2,561	\$173	\$213	\$40	\$3,145	\$2,134
Workers Compensation	\$656	\$47	\$55	\$7	\$764	\$547
Unemployment	\$1,757	\$126	\$146	\$21	\$2,150	\$1,464
Uniforms	\$250	\$0	\$21	\$21	\$142	\$208
Total Starter Marshals	\$45,045	\$2,829	\$3,754	\$925	\$49,858	\$37,536
Merchandise Sales						
Cost of Goods Sold	\$77,000	\$8,662	\$6,417	(\$2,246)	\$78,808	\$64,167
Total Merchandise Sales	\$77,000	\$8,662	\$6,417	(\$2,246)	\$78,808	\$64,167
Golf Course Maintenance						
Salaries	\$390,236	\$29,986	\$32,520	\$2,533	\$317,592	\$325,197
Administrative Fees	\$7,592	\$779	\$633	(\$147)	\$7,534	\$6,327
FICA Expense	\$26,564	\$2,209	\$2,214	\$5	\$22,435	\$22,137
Employee Insurance	\$45,470	\$3,836	\$3,789	(\$47)	\$41,812	\$37,892
Workers Compensation	\$6,806	\$621	\$567	(\$54)	\$5,876	\$5,672
Unemployment	\$5,230	\$44	\$436	\$391	\$6,107	\$4,358
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$350
Consulting Fees	\$6,000	\$500	\$500	\$0	\$5,000	\$5,000
Telephone/Internet	\$4,000	\$50	\$333	\$283	\$2,078	\$3,333
Utilities/Water	\$25,700	\$2,232	\$2,142	(\$91)	\$22,214	\$21,417
Repairs	\$32,000	\$2,799	\$2,667	(\$133)	\$37,410	\$26,667
Fuel & Oil	\$45,000	\$5,656	\$3,750	(\$1,906)	\$30,292	\$37,500
Pest Control	\$1,500	\$247	\$125	(\$122)	\$1,587	\$1,250
Irrigation/Drainage	\$30,000	\$1,413	\$2,500	\$1,087	\$19,786	\$25,000

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

	Adopted Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
Sand and Topsoil	\$18,000	(\$600)	\$2,100	\$1,500	\$9,919	\$15,000	\$5,081
Flower/Mulch	\$15,000	\$1,250	\$0	\$1,250	\$1,491	\$12,500	\$11,009
Fertilizer	\$108,500	\$8,054	\$9,042	\$988	\$105,823	\$90,417	(\$15,406)
Seed/Sod	\$11,500	\$0	\$958	\$958	\$7,899	\$9,583	\$1,684
Trash Removal	\$2,000	\$132	\$167	\$34	\$1,190	\$1,667	\$477
Contingency	\$10,000	\$0	\$833	\$833	\$4,558	\$8,333	\$3,775
First Aid	\$600	\$50	\$50	(\$4)	\$535	\$500	(\$35)
Office Supplies	\$500	\$16	\$42	\$26	\$145	\$417	\$272
Operating Supplies	\$14,000	\$634	\$1,167	\$533	\$17,250	\$11,667	(\$5,583)
Training	\$500	\$680	\$42	(\$638)	\$2,176	\$417	(\$1,759)
Janitorial Supplies	\$1,500	\$449	\$125	(\$324)	\$880	\$1,250	\$370
Soil & Water Testing	\$2,000	\$689	\$167	(\$522)	\$689	\$1,667	\$978
Uniforms	\$10,500	\$1,058	\$875	(\$183)	\$8,517	\$8,750	\$233
GC Repair and Upgrade	\$50,000	\$0	\$4,167	\$4,167	\$0	\$41,667	\$41,667
Equipment Rental	\$6,000	\$2,473	\$500	(\$1,973)	\$2,473	\$5,000	\$2,527
Equipment Lease	\$101,000	\$8,538	\$8,417	(\$122)	\$68,101	\$84,167	\$16,065
Small Tools	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$500	\$500
IT Services	\$600	\$0	\$50	\$50	\$0	\$500	\$500
Total Golf Course Maintenance	\$979,818	\$75,251	\$81,652	\$6,401	\$751,368	\$816,515	\$65,147
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,250	\$1,250
Arbitrage	\$600	\$0	\$50	\$50	\$500	\$500	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$917	\$833	(\$83)
Trustee Fees	\$3,750	\$302	\$313	\$11	\$3,114	\$3,125	\$11
Annual Audit	\$1,500	\$122	\$125	\$3	\$1,238	\$1,250	\$12
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$46,900	\$46,900	\$0
Insurance	\$65,000	\$5,587	\$5,417	(\$170)	\$52,949	\$54,167	\$1,218
Property Taxes	\$6,000	\$948	\$500	(\$448)	\$8,542	\$5,000	(\$3,542)
Total Administrative Expenditures	\$135,630	\$11,782	\$11,303	(\$479)	\$114,159	\$113,025	(\$1,134)
Renewal & Replacement	\$30,160	\$2,416	\$2,513	\$97	\$29,595	\$25,134	(\$4,462)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,160	\$2,416	\$2,513	\$97	\$29,595	\$25,134	(\$4,462)
Total Revenues	\$1,675,527	\$96,886	\$107,834	(\$10,949)	\$1,456,299	\$1,470,932	(\$14,634)
Total Expenditures	\$1,677,933	\$132,348	\$139,630	\$7,282	\$1,350,833	\$1,398,735	\$47,902
Operating Income (Loss)	-\$2,406	(\$35,463)	(\$31,796)	(\$3,667)	\$105,466	\$72,197	\$33,269

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending July 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	\$49,479	\$46,530	\$2,950	\$468,246	\$465,296	\$2,950
Interest Income	\$300	\$43	\$25	\$18	\$433	\$250	\$183
Transfer In	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Interest Expense	(\$191,249)	(\$15,937)	(\$15,937)	(\$0)	(\$159,374)	(\$159,374)	(\$0)
Principal Expense	(\$365,000)	(\$30,417)	(\$30,417)	(\$0)	(\$304,167)	(\$304,167)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$2,406	\$3,168	\$201	\$2,968	\$55,137	\$2,005	\$53,132
Change in Net Assets	\$0	(\$32,295)	(\$31,595)	(\$699)	\$160,603	\$74,202	\$86,401
Beginning Net Assets	\$0	---	---	---	(\$2,436,113)	---	---
Ending Net Assets	\$0	---	---	---	(\$2,275,510)	---	---

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$99	\$210,116	\$501,730	\$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	\$4,690	\$0	\$0	\$46,900
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	\$4,690	\$0	\$0	\$855,057
Administrative Expenditures													
Supervisors Fees	\$2,488	\$2,258	\$3,577	\$2,525	\$2,488	\$2,258	\$2,488	\$3,734	\$2,503	\$2,272	\$0	\$0	\$26,590
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	\$83	\$0	\$0	\$833
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$463	\$463	\$0	\$0	\$4,651
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$528	\$528	\$528	\$528	\$0	\$0	\$5,363
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$2,083
Management Fees	\$9,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$0	\$0	\$81,429
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$81	\$419	\$254	\$148	\$479	\$221	\$100	\$160	\$151	\$83	\$0	\$0	\$2,096
Printing & Binding	\$199	\$116	\$155	\$43	\$140	\$24	\$92	\$160	\$296	\$177	\$0	\$0	\$1,402
Insurance	\$511	\$511	\$511	\$511	\$654	\$511	\$511	\$511	\$511	\$511	\$0	\$0	\$5,255
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	\$101	\$0	\$0	\$1,270
Office Supplies	\$700	\$501	\$254	\$184	\$208	\$424	\$182	\$42	\$245	\$632	\$0	\$0	\$3,372
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$146
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$2,833
Total Administrative	\$14,716	\$18,023	\$19,226	\$13,450	\$14,151	\$15,567	\$14,730	\$14,278	\$15,867	\$13,400	\$0	\$0	\$153,408
Operating Expenditures													
Salaries	\$9,417	\$9,651	\$10,466	\$10,544	\$9,966	\$10,861	\$10,575	\$10,822	\$10,531	\$10,901	\$0	\$0	\$103,734
Administrative Fees	\$99	\$111	\$115	\$115	\$104	\$115	\$112	\$115	\$117	\$121	\$0	\$0	\$1,125
FICA Expense	\$690	\$709	\$788	\$778	\$739	\$805	\$784	\$802	\$795	\$806	\$0	\$0	\$7,697
Employee Insurance	\$548	\$548	\$548	\$586	\$617	\$581	\$581	\$593	\$523	\$545	\$0	\$0	\$5,371
Workers Compensation	\$171	\$176	\$191	\$192	\$181	\$198	\$192	\$211	\$219	\$227	\$0	\$0	\$1,958
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	\$205	\$0	\$0	\$5,084
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	\$12,804	\$0	\$0	\$126,559

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Expenditures													
Canal Maintenance	\$0	\$0	\$0	\$5,695	\$0	\$0	\$0	\$0	\$0	\$17,869	\$0	\$0	\$23,564
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	\$2,951	\$0	\$0	\$16,054
Water Management System	\$7,565	\$7,765	\$8,675	\$7,765	\$7,565	\$8,875	\$7,565	\$7,765	\$8,675	\$8,265	\$0	\$0	\$80,479
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	\$6,020	\$69,676	\$12,288	\$8,925	\$13,487	\$29,085	\$0	\$0	\$193,864
Grounds Maintenance Expenditures													
Salaries	\$11,533	\$11,571	\$11,785	\$12,157	\$10,891	\$11,835	\$11,824	\$11,942	\$11,681	\$12,017	\$0	\$0	\$117,237
Administrative Fees	\$272	\$518	\$272	\$272	\$246	\$272	\$263	\$272	\$277	\$286	\$0	\$0	\$2,949
FICA	\$820	\$534	\$843	\$872	\$781	\$848	\$849	\$856	\$841	\$861	\$0	\$0	\$8,104
Health Insurance	\$1,835	\$1,749	\$1,475	\$2,047	\$1,834	\$1,834	\$1,834	\$1,342	\$1,667	\$1,764	\$0	\$0	\$17,380
Workers Compensation	\$210	\$111	\$214	\$221	\$197	\$215	\$215	\$232	\$243	\$250	\$0	\$0	\$2,108
Unemployment	\$20	\$19	\$20	\$709	\$542	\$353	\$31	\$14	\$19	\$20	\$0	\$0	\$1,746
Telephone	\$154	\$104	\$104	\$104	\$206	\$153	\$154	\$253	\$470	\$154	\$0	\$0	\$1,855
Utilities	\$378	\$465	\$527	\$526	\$399	\$420	\$528	\$489	\$464	\$446	\$0	\$0	\$4,642
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	\$144	\$0	\$0	\$1,442
Repairs	\$760	\$734	\$284	\$525	\$3,484	\$449	\$544	\$726	\$694	\$552	\$0	\$0	\$8,752
Fuel	\$1,308	\$1,327	\$1,745	\$1,170	\$391	\$1,464	\$1,152	\$171	\$0	\$0	\$0	\$0	\$8,727
Park Maintenance	\$934	\$147	\$155	\$160	\$183	\$218	\$816	\$159	\$159	\$160	\$0	\$0	\$3,091
Chemicals	\$0	\$718	\$465	\$300	\$522	\$97	\$610	\$0	\$100	\$0	\$0	\$0	\$2,813
Contingencies	\$0	\$900	\$0	\$0	\$1,722	\$2,207	\$0	\$653	\$0	\$0	\$0	\$0	\$5,482
Refuse	\$1,505	\$860	\$645	\$430	\$992	\$1,097	\$430	\$1,075	\$430	\$430	\$0	\$0	\$7,893
Office Supplies	\$16	\$32	\$0	\$95	\$155	\$0	\$0	\$0	\$0	\$46	\$0	\$0	\$344
Uniforms	\$272	\$341	\$272	\$333	\$181	\$262	\$178	\$201	\$0	\$322	\$0	\$0	\$2,362
Maintenance Reserve - Transfer Out	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$0	\$0	\$27,986
Total Grounds Maintenance	\$22,960	\$23,072	\$23,735	\$22,864	\$25,667	\$24,664	\$22,371	\$21,327	\$19,988	\$20,250	\$0	\$0	\$226,899
Total Expenditures	\$63,980	\$64,560	\$65,802	\$66,481	\$59,934	\$122,986	\$62,115	\$57,381	\$61,942	\$75,538	\$0	\$0	\$700,730
Excess Revenue/(Expenditures)	(\$59,191)	\$150,246	\$440,617	(\$46,506)	(\$20,558)	(\$110,649)	(\$40,964)	(\$43,672)	(\$44,147)	(\$70,848)	\$0	\$0	\$154,327

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	2,631	0	0	32,925
Member Rounds	720	855	801	948	802	845	803	775	573	510	0	0	7,632
Comp Rounds	533	673	646	688	660	715	661	663	537	452	0	0	6,228
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$33	\$37	\$37	\$37	\$31	\$26	\$27	\$26	\$0	\$0	\$316
<i>Revenues:</i>													
Greens Fees	\$81,980	\$100,103	\$106,963	\$121,303	\$140,919	\$159,445	\$130,039	\$78,486	\$70,851	\$67,623	\$0	\$0	\$1,057,711
Gift Cards - Sales	\$410	\$866	\$2,733	\$810	\$924	\$716	\$939	\$340	\$1,290	\$240	\$0	\$0	\$9,267
Gift Cards - Usage	(\$1,537)	(\$2,451)	(\$1,715)	(\$2,657)	(\$4,207)	(\$2,197)	(\$1,427)	(\$1,765)	(\$1,765)	(\$1,408)	\$0	\$0	(\$21,131)
Season Advance/Trail Fees	\$19,881	\$29,932	\$11,008	\$17,700	\$19,423	\$19,171	\$18,415	\$15,882	\$16,656	\$14,774	\$0	\$0	\$179,843
Associate Memberships	\$3,397	\$4,819	\$3,002	\$3,002	\$2,054	\$1,343	\$1,343	\$909	\$1,254	\$1,185	\$0	\$0	\$23,868
Driving Range	\$4,540	\$6,120	\$5,790	\$7,326	\$6,566	\$8,035	\$7,881	\$6,531	\$5,490	\$4,616	\$0	\$0	\$62,894
Golf Lessons	\$210	\$175	\$185	\$175	\$175	\$175	\$175	\$175	\$324	\$26	\$0	\$0	\$1,795
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$9,621	\$9,182	\$7,094	\$0	\$0	\$105,971
Restaurant	\$464	\$685	\$2,457	\$901	\$1,642	\$643	\$860	\$34	\$1,124	\$123	\$0	\$0	\$8,931
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$18,773
Miscellaneous Income	\$283	\$325	\$2,618	\$602	(\$2,508)	\$886	\$92	\$4,296	\$1,027	\$735	\$0	\$0	\$8,357
Total Revenues	\$118,510	\$149,198	\$147,391	\$160,732	\$179,688	\$208,878	\$171,324	\$116,385	\$107,307	\$96,886	\$0	\$0	\$1,456,299
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,155	\$898	\$1,236	\$1,222	\$1,367	\$1,148	\$1,136	\$952	\$873	\$1,168	\$0	\$0	\$12,154
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$966	\$940	\$972	\$967	\$0	\$1,470	\$792	\$755	\$289	\$289	\$0	\$0	\$7,441
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$37	\$0	\$100	\$0	\$0	\$171
Printing & Binding	\$206	\$0	\$94	\$0	\$103	\$0	\$0	\$0	\$0	\$65	\$0	\$0	\$668
Utilities	\$377	\$386	\$411	\$439	\$418	\$1,293	\$352	\$414	\$586	\$265	\$0	\$0	\$5,226
Repairs & Maintenance	\$30	\$1,092	\$19	\$566	\$1,257	\$45	\$595	\$1,372	\$1,564	\$1,430	\$0	\$0	\$7,970
Advertising	\$3,476	\$9,118	\$3,357	\$3,603	\$1,318	\$2,860	\$2,729	\$1,648	\$1,290	\$3,033	\$0	\$0	\$32,432
Bank Charges	\$1,798	\$2,045	\$2,627	\$2,799	\$3,474	\$3,985	\$4,089	\$3,041	\$2,425	\$1,964	\$0	\$0	\$28,246
Office Supplies	\$34	\$107	\$0	\$0	\$0	\$0	\$0	\$112	\$380	\$251	\$0	\$0	\$883
Operating Supplies	\$129	\$1,298	\$869	\$1,060	\$489	\$573	\$877	\$1,387	\$450	\$553	\$0	\$0	\$7,685
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$77
Dues, Licenses, & Subscriptions	\$150	\$110	\$0	\$885	\$0	\$0	\$250	\$118	\$1,074	\$98	\$0	\$0	\$2,685
Drug Testing - All Departments	\$0	\$76	\$0	\$76	\$76	\$40	\$0	\$0	\$45	\$178	\$0	\$0	\$491
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	\$425	\$0	\$0	\$5,502
IT Services	\$0	\$0	\$0	\$0	\$755	\$2,990	\$0	\$85	\$0	\$1,360	\$0	\$0	\$5,190
Total Golf Course Expenditures	\$9,373	\$16,599	\$11,151	\$11,954	\$11,590	\$15,196	\$11,956	\$10,423	\$9,400	\$11,665	\$0	\$0	\$118,710

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	\$892	\$0	\$0	\$7,400
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	\$892	\$0	\$0	\$9,860
Proshop:													
Salaries	\$5,752	\$6,801	\$5,783	\$6,192	\$5,483	\$6,367	\$6,520	\$6,136	\$5,429	\$6,879	\$0	\$0	\$61,342
Administrative Fees	\$343	\$337	\$241	\$348	\$314	\$348	\$337	\$309	\$336	\$366	\$0	\$0	\$3,279
FICA	\$440	\$520	\$390	\$474	\$419	\$487	\$499	\$469	\$371	\$526	\$0	\$0	\$4,596
Health Insurance	\$35	\$35	(\$7)	\$69	\$35	\$35	\$35	(\$7)	\$1	\$1	\$0	\$0	\$233
Workers Compensation	\$105	\$124	\$265	\$113	\$100	\$116	\$119	\$119	\$113	\$143	\$0	\$0	\$1,316
Unemployment	\$96	\$98	\$68	\$375	\$304	\$295	\$185	\$185	\$150	\$226	\$0	\$0	\$1,982
Golf Printing	\$0	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407
Utilities	\$623	\$568	\$512	\$636	\$576	\$516	\$653	\$646	\$671	\$757	\$0	\$0	\$6,159
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$146	\$146	\$146	\$146	\$152	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$1,038
Supplies	\$106	\$177	\$70	\$51	\$81	\$51	\$164	\$141	\$51	\$51	\$0	\$0	\$943
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	\$7,123	\$8,950	\$0	\$0	\$81,295
Merchandise Sales:													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$6,634	\$8,662	\$0	\$0	\$78,808
Total Merchandise Sales	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$6,634	\$8,662	\$0	\$0	\$78,808
Cart Facility:													
Salaries	\$3,416	\$4,177	\$3,767	\$4,463	\$4,187	\$4,759	\$5,218	\$5,439	\$4,921	\$5,888	\$0	\$0	\$46,234
Administrative Fees	\$415	\$402	\$439	\$456	\$412	\$456	\$201	\$454	\$508	\$619	\$0	\$0	\$4,362
FICA Expense	\$261	\$320	\$288	\$341	\$320	\$364	\$385	\$416	\$421	\$450	\$0	\$0	\$3,567
Workers Compensation	\$62	\$76	\$69	\$81	\$76	\$87	\$92	\$106	\$102	\$123	\$0	\$0	\$873
Unemployment	\$164	\$187	\$164	\$253	\$232	\$264	\$279	\$302	\$273	\$327	\$0	\$0	\$2,445
Utilities	\$838	\$874	\$952	\$1,090	\$1,041	\$1,166	\$1,171	\$1,028	\$873	\$1,043	\$0	\$0	\$10,076
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	\$1,216	\$0	\$0	\$38,037
Cart Maintenance	\$19	\$0	(\$2,449)	(\$883)	\$6,406	(\$447)	\$60	\$1,750	\$103	\$0	\$0	\$0	\$4,560
Cart & Facilities Supplies	\$23	\$0	(\$393)	(\$820)	\$384	(\$395)	\$0	\$102	\$0	\$0	\$0	\$0	\$227
Driving Range	\$861	\$236	\$236	\$236	\$3,176	\$587	\$236	\$242	\$410	\$236	\$0	\$0	\$6,453
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	\$9,902	\$0	\$0	\$117,180

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	\$2,265	\$0	\$0	\$40,837
Administrative Fees	\$332	\$321	\$308	\$290	\$262	\$290	\$281	\$290	\$227	\$218	\$0	\$0	\$2,821
FICA Expense	\$277	\$318	\$318	\$337	\$344	\$358	\$358	\$344	\$276	\$173	\$0	\$0	\$3,145
Workers Compensation	\$66	\$76	\$83	\$80	\$82	\$85	\$84	\$92	\$69	\$47	\$0	\$0	\$764
Unemployment	\$176	\$182	\$204	\$250	\$250	\$260	\$255	\$262	\$185	\$126	\$0	\$0	\$2,150
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	\$2,829	\$0	\$0	\$49,858

Golf Course Maintenance:

Salaries	\$28,658	\$30,853	\$31,805	\$34,837	\$29,340	\$33,865	\$33,196	\$34,533	\$32,518	\$29,986	\$0	\$0	\$317,592
Administrative Fees	\$722	\$694	\$767	\$758	\$713	\$800	\$774	\$772	\$755	\$779	\$0	\$0	\$7,534
FICA Expense	\$2,115	\$2,285	\$2,375	\$2,568	\$2,163	\$2,501	\$2,452	\$2,408	\$1,359	\$2,209	\$0	\$0	\$22,435
Employee Insurance	\$3,609	\$3,609	\$2,915	\$5,777	\$4,455	\$4,466	\$4,466	\$4,229	\$4,450	\$3,836	\$0	\$0	\$41,812
Workers Compensation	\$517	\$548	\$571	\$603	\$547	\$608	\$593	\$618	\$649	\$621	\$0	\$0	\$5,876
Unemployment	\$128	\$149	\$99	\$2,074	\$1,270	\$1,244	\$598	\$309	\$191	\$44	\$0	\$0	\$6,107
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	\$500	\$0	\$0	\$5,000
Telephone/Internet	\$353	\$304	\$353	\$359	\$510	\$49	\$50	\$50	\$0	\$0	\$0	\$0	\$2,078
Utilities/Water	\$1,937	\$2,179	\$2,437	\$2,488	\$1,923	\$2,021	\$2,442	\$2,239	\$2,315	\$2,232	\$0	\$0	\$22,214
Repairs	\$1,737	\$2,802	\$4,801	\$1,944	\$5,689	\$6,620	\$928	\$7,951	\$2,139	\$2,799	\$0	\$0	\$37,410
Fuel & Oil	\$2,727	\$3,198	\$3,755	\$2,593	\$1,002	\$3,513	\$2,284	\$3,340	\$2,225	\$5,656	\$0	\$0	\$30,292
Pest Control	\$119	\$119	\$119	\$119	\$124	\$124	\$124	\$247	\$247	\$247	\$0	\$0	\$1,587
Irrigation/Drainage	\$1,899	\$2,165	\$1,530	\$1,041	\$1,015	\$5,022	\$2,243	\$1,457	\$2,001	\$1,413	\$0	\$0	\$19,786
Sand and Topsoil	\$0	\$465	\$2,802	\$1,146	\$448	\$2,070	\$0	\$445	\$444	\$2,100	\$0	\$0	\$9,919
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	\$7,534	\$11,797	\$8,054	\$0	\$0	\$105,823
Seed/Sod	\$0	\$0	\$162	\$1,934	\$1,934	\$1,934	\$1,934	\$0	\$0	\$0	\$0	\$0	\$7,889
Trash Removal	\$132	\$132	\$132	\$132	\$132	\$132	\$132	\$132	\$0	\$132	\$0	\$0	\$1,190
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	\$54	\$0	\$0	\$535
Office Supplies	\$0	\$0	\$94	\$0	\$0	\$0	\$35	\$0	\$0	\$16	\$0	\$0	\$145
Operating Supplies	\$0	\$1,385	\$943	\$2,191	\$945	\$3,104	\$2,338	\$3,619	\$2,091	\$634	\$0	\$0	\$17,250
Training	\$0	\$0	\$0	\$0	\$375	\$0	\$0	\$420	\$701	\$680	\$0	\$0	\$2,176
Janitorial Supplies	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$76	\$225	\$449	\$0	\$0	\$880
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$689	\$0	\$0	\$689
Uniforms	\$947	\$1,325	\$947	\$1,231	\$972	\$665	\$525	\$741	\$107	\$1,058	\$0	\$0	\$8,517
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	\$2,473	\$0	\$0	\$2,473
Equipment Lease	\$5,951	\$5,586	\$3,361	\$8,789	\$5,823	\$3,621	\$10,744	\$8,416	\$4,273	\$8,538	\$0	\$0	\$68,101
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	\$79,272	\$68,487	\$75,251	\$0	\$0	\$751,368

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	\$50	\$0	\$0	\$500
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$167	\$83	\$83	\$0	\$0	\$917
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$302	\$0	\$0	\$3,114
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$122	\$122	\$122	\$122	\$0	\$0	\$1,238
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$46,900
Insurance	\$5,395	\$5,136	\$5,307	\$5,307	\$5,450	\$3,914	\$5,679	\$5,587	\$5,587	\$5,587	\$0	\$0	\$52,949
Property Taxes	\$633	\$637	\$637	\$948	\$948	\$948	\$948	\$948	\$948	\$948	\$0	\$0	\$8,542
Total Administrative Expenditures	\$11,288	\$11,034	\$11,205	\$11,516	\$11,659	\$10,123	\$11,885	\$11,876	\$11,793	\$11,782	\$0	\$0	\$114,159

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	\$2,416	\$0	\$0	\$29,595
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	\$2,416	\$0	\$0	\$29,595
Total Revenues	\$118,510	\$149,198	\$147,391	\$160,732	\$179,688	\$208,878	\$171,324	\$116,985	\$107,307	\$96,886	\$0	\$0	\$1,456,299
Total Expenditures	\$110,925	\$134,382	\$128,767	\$137,480	\$142,982	\$158,714	\$139,071	\$143,344	\$122,841	\$132,348	\$0	\$0	\$1,350,833
Operating Income (Loss)	\$7,586	\$14,816	\$18,624	\$23,251	\$36,727	\$50,164	\$32,253	(\$26,959)	(\$15,533)	(\$35,463)	\$0	\$0	\$105,466
<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	\$49,479	\$0	\$0	\$468,246
Interest Income	\$31	\$32	\$23	\$24	\$35	\$32	\$44	\$121	\$48	\$43	\$0	\$0	\$433
Transfer In	\$0,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0,000
Interest Expense	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	\$0	\$0	(\$159,374)
Principal Expense	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	\$0	\$0	(\$304,167)
Total Non Operating Revenues/(Expenditures)	\$50,207	\$208	\$199	\$199	\$211	\$208	\$219	\$296	\$223	\$3,168	\$0	\$0	\$55,137
Net Non Operating Income / (Loss)	\$57,792	\$15,024	\$18,823	\$23,451	\$36,937	\$50,372	\$32,472	(\$26,663)	(\$15,310)	(\$32,295)	\$0	\$0	\$160,603

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	\$7,094	\$0	\$0	\$105,971
Total Revenues	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$9,621	\$9,182	\$7,094	\$0	\$0	\$105,971
<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	\$8,662	\$0	\$0	\$78,808
Total Expenditures	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$6,634	\$8,662	\$0	\$0	\$78,808
Operating Income (Loss)	\$1,656	\$3,945	\$3,509	\$4,609	\$3,577	\$1,137	\$5,496	\$2,253	\$2,548	(\$1,568)	\$0	\$0	\$27,164

**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 7/31/16	Actuals 7/31/17	Variance	Year to Date 7/31/16	Year to Date 7/31/17	Variance
<i>Revenues:</i>						
Greens Fees	\$ 24,326	\$ 67,623	\$ 43,297	\$ 762,246	\$ 1,057,711	\$ 295,465
Greens Cards - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greens Cards - Usage	\$ -	\$ -	\$ -	\$ (16,303)	\$ -	\$ 16,303
Gift Cards - Sales	\$ 235	\$ 240	\$ 5	\$ 2,217	\$ 9,267	\$ 7,050
Gift Cards - Usage	\$ (1,712)	\$ (1,408)	\$ 304	\$ (13,482)	\$ (21,131)	\$ (7,649)
Season Advance/Trail Fees	\$ -	\$ 14,774	\$ 14,774	\$ 140,432	\$ 179,843	\$ 39,411
Associate Memberships	\$ -	\$ 1,185	\$ 1,185	\$ 5,811	\$ 23,888	\$ 18,077
Driving Range	\$ 2,850	\$ 4,616	\$ 1,765	\$ 48,167	\$ 62,894	\$ 14,727
Golf Lessons	\$ 1,695	\$ 26	\$ (1,669)	\$ 8,375	\$ 1,795	\$ (6,580)
Merchandise Sales	\$ 3,353	\$ 7,094	\$ 3,741	\$ 78,749	\$ 105,971	\$ 27,222
Restaurant	\$ (234)	\$ 123	\$ 357	\$ (957)	\$ 8,931	\$ 9,888
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$ -	\$ 18,773	\$ 18,773	\$ -
Miscellaneous Income	\$ (344)	\$ 735	\$ 1,079	\$ 11,527	\$ 8,357	\$ (3,170)
Total Revenues	\$ 32,047	\$ 96,886	\$ 64,838	\$ 1,045,555	\$ 1,456,299	\$ 410,744
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 7,620	\$ 11,665	\$ (4,046)	\$ 89,300	\$ 118,710	\$ (29,409)
Restraunt	\$ 1,047	\$ 892	\$ 155	\$ 12,021	\$ 9,860	\$ 2,161
Proshop	\$ 10,373	\$ 8,950	\$ 1,424	\$ 86,075	\$ 81,295	\$ 4,780
Merchandise Sales	\$ 3,327	\$ 8,662	\$ (5,336)	\$ 55,204	\$ 78,808	\$ (23,604)
Cart Facility	\$ 10,068	\$ 9,902	\$ 166	\$ 103,350	\$ 117,180	\$ (13,831)
Starter Marshals	\$ 3,471	\$ 2,829	\$ 643	\$ 36,481	\$ 49,858	\$ (13,377)
Golf Course Maintenance	\$ 65,775	\$ 75,251	\$ (9,476)	\$ 665,674	\$ 751,368	\$ (85,695)
Administrative	\$ 10,875	\$ 11,782	\$ (907)	\$ 109,878	\$ 114,159	\$ (4,281)
Reserves	\$ 750	\$ 2,416	\$ (1,667)	\$ 21,525	\$ 29,595	\$ (8,070)
Total Expenditures	\$ 113,306	\$ 132,348	\$ (19,043)	\$ 1,179,508	\$ 1,350,833	\$ (171,325)
Operating Income/(Loss)	\$ (81,259)	\$ (35,463)	\$ 45,796	\$ (133,953)	\$ 105,466	\$ 239,418

