

**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 October 31, 2016

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
<i>Assets</i>					
Operating Account	\$133,712	\$60,380	---	\$120,551	\$314,643
Accounts Receivable	---	---	---	\$4,933	\$4,933
Assessment Receivable	---	---	---	\$48,336	\$48,336
Rent Receivable	---	---	---	\$727	\$727
Due From Golf Course	\$290	---	---	---	\$290
Due From General Fund	---	---	---	\$12,235	\$12,235
Due From Capital Reserve	---	---	---	---	\$0
Due from Other	---	---	---	---	\$0
Inventory - Pro Shop	---	---	---	\$67,043	\$67,043
<i>Investments:</i>					
Custody Account	---	\$211,205	---	---	\$211,205
Benefit Assessment- Series 2012	---	---	---	\$99,516	\$99,516
Reserve - Series 2012	---	---	---	\$280,760	\$280,760
Bond Service 2006	---	---	\$497,998	---	\$497,998
Improvements (Net of Depreciation)	---	---	---	\$1,221,756	\$1,221,756
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$12,830	---	---	\$74,634	\$87,464
<b>Total Assets</b>	<b>\$146,831</b>	<b>\$271,586</b>	<b>\$497,998</b>	<b>\$1,930,492</b>	<b>\$2,846,907</b>
<i>Liabilities</i>					
Accounts Payable	\$11,509	---	---	\$24,125	\$35,633
Accrued Expenses	\$1,023	---	---	\$1,071	\$2,094
Deferred Revenue- Season Advance	---	---	---	\$44,314	\$44,314
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$0
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$0
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	---	\$557	\$557
Accrued Interest Payable	---	---	---	\$95,638	\$95,638
Accrued Principal Payable	---	---	---	\$30,417	\$30,417
Golf Cart Lease Payable	---	---	---	\$12,960	\$12,960
Sales Tax Payable	---	---	---	\$7,784	\$7,784
Due to Golf Course	\$12,235	---	---	---	\$12,235
Due to Debt Service	\$297	---	---	---	\$297
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$9,755	---	---	\$19,834	\$29,589
Bonds Payable - Series 2012	---	---	---	\$4,800,000	\$4,800,000
Bond Discount	---	---	---	(\$26,643)	(\$26,643)
Deferred Loss	---	---	---	(\$264,270)	(\$264,270)
<i>Fund Equity</i>					
Net Assets	---	---	---	(\$2,823,294)	(\$2,823,294)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$12,830	---	---	---	\$12,830
Unassigned	(\$76,817)	\$271,586	---	---	\$194,769
Restricted for Debt Service	---	---	\$497,998	---	\$497,998
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$146,831</b>	<b>\$271,586</b>	<b>\$497,998</b>	<b>\$1,930,492</b>	<b>\$2,846,907</b>

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

	Adopted Budget	Prorated Budget 10/31/16	Actual 10/31/16	Variance
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Revenues

Maintenance Assessments	\$808,157	\$99	\$99	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0
Interest Income	\$100	\$8	\$0	(\$8)
Miscellaneous Income	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$4,797</b>	<b>\$4,789</b>	<b>(\$8)</b>

Administrative Expenditures

Supervisors Fees	\$29,587	\$2,466	\$2,488	(\$22)
Engineering Fees	\$5,000	\$417	\$0	\$417
Attorney's Fees	\$5,000	\$417	\$0	\$417
Dissemination	\$1,000	\$83	\$83	\$0
Trustee Fees	\$5,600	\$467	\$467	(\$0)
Annual Audit	\$6,500	\$542	\$542	(\$0)
Collection Agent	\$2,500	\$208	\$208	(\$0)
Management Fees	\$108,515	\$9,043	\$9,043	(\$0)
Telephone	\$250	\$21	\$0	\$21
Postage	\$2,500	\$208	\$81	\$127
Printing & Binding	\$5,500	\$458	\$199	\$259
Insurance	\$7,293	\$608	\$511	\$97
Legal Advertising	\$2,500	\$208	\$0	\$208
Other Current Charges	\$1,500	\$125	\$96	\$29
Office Supplies	\$1,000	\$83	\$700	(\$617)
Dues & Licenses	\$175	\$15	\$15	(\$0)
Information Technology	\$3,400	\$283	\$283	\$0
<b>Total Administrative</b>	<b>\$187,820</b>	<b>\$15,652</b>	<b>\$14,716</b>	<b>\$936</b>

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

	Adopted Budget	Prorated Budget 10/31/16	Actual 10/31/16	Variance
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Operating Expenditures

Salaries	\$114,283	\$9,524	\$9,417	\$107
Administrative Fee	\$1,142	\$95	\$99	(\$4)
FICA Expense	\$8,743	\$729	\$690	\$38
Employee Insurance	\$7,238	\$603	\$548	\$55
Workers Compensation	\$2,240	\$187	\$171	\$15
Unemployment	\$853	\$71	\$0	\$71
Other Contractual	\$5,500	\$458	\$590	(\$132)
Training	\$500	\$42	\$0	\$42
Uniforms	\$500	\$42	\$0	\$42
<b>Total Operating</b>	<b>\$140,999</b>	<b>\$11,750</b>	<b>\$11,516</b>	<b>\$234</b>

Maintenance Expenditures

Canal Maintenance	\$11,000	\$917	\$0	\$917
Lake Bank Restoration	\$60,000	\$5,000	\$0	\$5,000
Environmental Services	\$39,000	\$7,223	\$7,223	\$0
Water Management System	\$99,000	\$8,250	\$7,565	\$685
Control Burns	\$15,000	\$1,250	\$0	\$1,250
Contingencies	\$10,000	\$833	\$0	\$833
Fire Line Maintenance	\$5,000	\$417	\$0	\$417
Basin Repair	\$5,000	\$417	\$0	\$417
<b>Total Maintenance</b>	<b>\$244,000</b>	<b>\$24,307</b>	<b>\$14,788</b>	<b>\$9,518</b>

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

	Adopted Budget	Prorated Budget 10/31/16	Actual 10/31/16	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$141,446	\$11,787	\$11,533	\$254
Administrative Fees	\$3,132	\$261	\$272	(\$11)
FICA	\$10,821	\$902	\$820	\$82
Health Insurance	\$24,132	\$2,011	\$1,835	\$176
Workers Compensation	\$2,772	\$231	\$210	\$21
Unemployment	\$2,132	\$178	\$20	\$158
Telephone	\$1,500	\$125	\$154	(\$29)
Utilities	\$7,700	\$642	\$378	\$264
Property Appraiser Insurance	\$1,990	\$166	\$0	\$166
Repairs	\$2,099	\$175	\$144	\$31
Fuel	\$20,000	\$1,667	\$760	\$907
Park Maintenance	\$23,000	\$1,917	\$1,308	\$609
Chemicals	\$3,000	\$250	\$934	(\$684)
Contingencies	\$5,000	\$417	\$0	\$417
Refuse	\$1,000	\$83	\$0	\$83
Office Supplies	\$5,160	\$430	\$1,505	(\$1,075)
Uniforms	\$250	\$21	\$16	\$5
Maintenance Reserve - Transfer Out	\$3,000	\$250	\$272	(\$22)
	\$33,583	\$2,799	\$2,799	\$0
<b>Total Grounds Maintenance</b>	<b>\$291,717</b>	<b>\$24,310</b>	<b>\$22,960</b>	<b>\$1,350</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$76,018</b>	<b>\$63,980</b>	<b>\$12,038</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>	<b>(\$71,221)</b>	<b>(\$59,191)</b>	<b>\$12,030</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$171,203</b>	<b>\$171,203</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>(\$71,221)</b>	<b>\$112,012</b>	<b>\$183,233</b>

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

	Adopted Budget	Prorated Budget 10/31/16	Actual 10/31/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$21	\$151	\$130
Reserve Funding - Transfer In (General)	\$33,583	\$2,799	\$2,799	(\$0)
Reserve Funding - Transfer In (Golf)	\$30,160	\$2,513	\$2,197	(\$317)
<b>Total Revenues</b>	<b>\$63,993</b>	<b>\$5,333</b>	<b>\$5,147</b>	<b>(\$186)</b>
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$15	(\$15)
Transfer Out	\$0	\$0	\$50,000	(\$50,000)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,015</b>	<b>(\$50,015)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$63,993</b>		<b>(\$44,868)</b>	
<b>Beginning Fund Balance</b>	<b>\$785,491</b>		<b>\$316,454</b>	
<b>Ending Fund Balance</b>	<b>\$849,484</b>		<b>\$271,586</b>	

**Viera East**  
**Community Development District**  
 Capital Reserve Fund  
 Capital Outlay Check Register Detail  
 For Period Ending October 31, 2016

Check Date	Vendor	Detail	Amount
<b>Capital Outlay</b>			
<i>FY2017</i>			
11/2/16	Regions Bank	Wire Transfer Fee	\$ 15.00
<b>Total</b>			<b><u>\$ 15.00</u></b>

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

	Adopted Budget	Prorated Budget 10/31/16	Actual 10/31/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$297	\$297	\$0
Interest Income	\$100	\$8	\$56	\$48
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$305</b>	<b>\$353</b>	<b>\$48</b>
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$340,831	\$0	\$0	\$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
<b>Total Expenditures</b>	<b>\$2,438,536</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$15,266)</b>		<b>\$353</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$497,645</b>	
<b>Ending Fund Balance</b>	<b>\$451,701</b>		<b>\$497,998</b>	

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	2,641	2,230	411	2,641	2,230	411
Member Rounds	10,000	720	656	64	720	-	-
Comp Rounds	6,000	533	394	139	533	-	-
Total Memberships	60	5	-	5	5	60	(55)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$31	\$31	\$0	\$31	\$35	(\$4)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,176,000	\$81,980	\$77,146	\$4,834	\$81,980	\$77,146	\$4,834
Gift Cards - Sales	\$50,000	\$410	\$3,280	(\$2,870)	\$410	\$3,280	(\$2,870)
Gift Cards - Usage	(\$50,000)	(\$1,537)	(\$3,280)	\$1,743	(\$1,537)	(\$3,280)	\$1,743
Season Advance/Trail Fees	\$240,000	\$19,881	\$15,744	\$4,137	\$19,881	\$15,744	\$4,137
Associate Memberships	\$15,000	\$3,397	\$984	\$2,413	\$3,397	\$984	\$2,413
Driving Range	\$72,000	\$4,540	\$4,723	(\$183)	\$4,540	\$4,723	(\$183)
Golf Lessons	\$15,000	\$210	\$984	(\$774)	\$210	\$984	(\$774)
Merchandise Sales	\$110,000	\$7,005	\$7,216	(\$211)	\$7,005	\$7,216	(\$211)
Restaurant	\$10,000	\$464	\$656	(\$192)	\$464	\$656	(\$192)
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$1,877	\$1,877	\$0
Miscellaneous Income	\$15,000	\$283	\$984	(\$701)	\$283	\$984	(\$701)
<b>Total Revenues</b>	<b>\$1,675,527</b>	<b>\$118,510</b>	<b>\$110,314</b>	<b>\$8,196</b>	<b>\$118,510</b>	<b>\$110,314</b>	<b>\$8,196</b>
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000	\$2,155	\$1,499	(\$655)	\$2,155	\$1,499	(\$655)
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$8	\$8
Telephone/Internet	\$11,500	\$966	\$958	(\$8)	\$966	\$958	(\$8)
Postage	\$750	\$0	\$62	\$62	\$0	\$62	\$62
Printing & Binding	\$1,000	\$206	\$83	(\$123)	\$206	\$83	(\$123)
Utilities	\$5,000	\$377	\$417	\$39	\$377	\$417	\$39
Repairs & Maintenance	\$7,000	\$30	\$583	\$553	\$30	\$583	\$553
Advertising	\$45,000	\$3,476	\$3,749	\$272	\$3,476	\$3,749	\$272
Bank Charges	\$28,000	\$1,798	\$2,332	\$534	\$1,798	\$2,332	\$534
Office Supplies	\$1,500	\$34	\$125	\$91	\$34	\$125	\$91
Operating Supplies	\$7,500	\$129	\$625	\$496	\$129	\$625	\$496
Meals	\$100	\$0	\$8	\$8	\$0	\$8	\$8
Dues, Licenses & Subscriptions	\$2,000	\$150	\$167	\$17	\$150	\$167	\$17
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Training, Education & Employee Relations	\$1,500	\$52	\$125	\$73	\$52	\$125	\$73
Contractual Security	\$3,500	\$0	\$292	\$292	\$0	\$292	\$292
IT Services	\$1,900	\$0	\$158	\$158	\$0	\$158	\$158
<b>Total Golf Course Expenditures</b>	<b>\$134,850</b>	<b>\$9,373</b>	<b>\$11,233</b>	<b>\$1,860</b>	<b>\$9,373</b>	<b>\$11,233</b>	<b>\$1,860</b>



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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$740	\$590	(\$150)	\$740	\$590	(\$150)
Pest Control	\$1,700	\$146	\$112	(\$34)	\$146	\$112	(\$34)
Equipment Lease	\$0	\$88	\$0	(\$88)	\$88	\$0	(\$88)
<b>Total Restaurant Expenditures</b>	<b>\$10,700</b>	<b>\$974</b>	<b>\$702</b>	<b>(\$272)</b>	<b>\$974</b>	<b>\$702</b>	<b>(\$272)</b>
<i>Pro Shop Expenditures</i>							
Salaries	\$88,000	\$5,752	\$7,333	\$1,581	\$5,752	\$7,333	\$1,581
Administrative Fee	\$3,551	\$343	\$296	(\$47)	\$343	\$296	(\$47)
FICA Expense	\$6,315	\$440	\$526	\$86	\$440	\$526	\$86
Health Insurance	\$461	\$35	\$38	\$3	\$35	\$38	\$3
Workers Compensation	\$1,618	\$105	\$135	\$30	\$105	\$135	\$30
Unemployment	\$2,396	\$96	\$200	\$103	\$96	\$200	\$103
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Utilities	\$8,000	\$623	\$667	\$44	\$623	\$667	\$44
Repairs	\$250	\$0	\$21	\$21	\$0	\$21	\$21
Pest Control	\$1,800	\$146	\$150	\$4	\$146	\$150	\$4
Supplies	\$2,500	\$106	\$208	\$102	\$106	\$208	\$102
Uniforms	\$750	\$0	\$63	\$63	\$0	\$63	\$63
Dues, Licenses & Subscriptions	\$375	\$0	\$31	\$31	\$0	\$31	\$31
Training, Education & Employee Relations	\$3,500	\$0	\$292	\$292	\$0	\$292	\$292
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$42	\$42
<b>Total Pro Shop Expenditures</b>	<b>\$120,516</b>	<b>\$7,646</b>	<b>\$10,043</b>	<b>\$2,396</b>	<b>\$7,646</b>	<b>\$10,043</b>	<b>\$2,396</b>

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Cart Facility</i>							
Salaries	\$65,564	\$3,416	\$5,463	\$2,048	\$3,416	\$5,463	\$2,048
Administrative Fee	\$5,258	\$415	\$438	\$23	\$415	\$438	\$23
FICA Expense	\$5,019	\$261	\$418	\$157	\$261	\$418	\$157
Workers Compensation	\$1,286	\$62	\$107	\$45	\$62	\$107	\$45
Unemployment	\$3,337	\$164	\$278	\$114	\$164	\$278	\$114
Utilities	\$12,500	\$838	\$1,042	\$203	\$838	\$1,042	\$203
Fuel	\$500	\$30	\$42	\$12	\$30	\$42	\$12
Cart Lease	\$45,000	\$3,453	\$3,750	\$297	\$3,453	\$3,750	\$297
Cart Maintenance	\$2,750	\$19	\$229	\$210	\$19	\$229	\$210
Cart & Facilities Supplies	\$1,000	\$23	\$83	\$60	\$23	\$83	\$60
Driving Range	\$1,500	\$861	\$125	(\$736)	\$861	\$125	(\$736)
Uniforms	\$500	\$0	\$42	\$42	\$0	\$42	\$42
<b>Total Cart Facility</b>	<b>\$144,214</b>	<b>\$9,542</b>	<b>\$12,018</b>	<b>\$2,475</b>	<b>\$9,542</b>	<b>\$12,018</b>	<b>\$2,475</b>
<i>Starter Marshals</i>							
Salaries	\$36,475	\$3,627	\$3,039	(\$588)	\$3,627	\$3,039	(\$588)
Administrative Fee	\$3,346	\$332	\$279	(\$53)	\$332	\$279	(\$53)
FICA Expense	\$2,561	\$277	\$213	(\$64)	\$277	\$213	(\$64)
Workers Compensation	\$656	\$66	\$55	(\$11)	\$66	\$55	(\$11)
Unemployment	\$1,757	\$176	\$146	(\$30)	\$176	\$146	(\$30)
Uniforms	\$250	\$0	\$21	\$21	\$0	\$21	\$21
<b>Total Starter Marshals</b>	<b>\$45,045</b>	<b>\$4,479</b>	<b>\$3,754</b>	<b>(\$726)</b>	<b>\$4,479</b>	<b>\$3,754</b>	<b>(\$726)</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$5,349	\$6,417	\$1,068	\$5,349	\$6,417	\$1,068
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$5,349</b>	<b>\$6,417</b>	<b>\$1,068</b>	<b>\$5,349</b>	<b>\$6,417</b>	<b>\$1,068</b>
<i>Golf Course Maintenance</i>							
Salaries	\$390,236	\$28,658	\$32,520	\$3,862	\$28,658	\$32,520	\$3,862
Administrative Fees	\$7,592	\$722	\$633	(\$89)	\$722	\$633	(\$89)
FICA Expense	\$26,564	\$2,115	\$2,214	\$99	\$2,115	\$2,214	\$99
Employee Insurance	\$45,470	\$3,609	\$3,789	\$180	\$3,609	\$3,789	\$180
Workers Compensation	\$6,806	\$517	\$567	\$51	\$517	\$567	\$51
Unemployment	\$5,230	\$128	\$436	\$308	\$128	\$436	\$308
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$35	\$35
Consulting Fees	\$6,000	\$500	\$500	\$0	\$500	\$500	\$0
Telephone/Internet	\$4,000	\$353	\$333	(\$20)	\$353	\$333	(\$20)
Utilities/Water	\$25,700	\$1,937	\$2,142	\$204	\$1,937	\$2,142	\$204
Repairs	\$32,000	\$1,737	\$2,667	\$930	\$1,737	\$2,667	\$930
Fuel & Oil	\$45,000	\$2,727	\$3,750	\$1,023	\$2,727	\$3,750	\$1,023
Pest Control	\$1,500	\$119	\$125	\$6	\$119	\$125	\$6
Irrigation/Drainage	\$30,000	\$1,899	\$2,500	\$601	\$1,899	\$2,500	\$601

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Sand and Topsoil	\$18,000	\$0	\$1,500	\$1,500	\$0	\$1,500	\$1,500
Flower/Mulch	\$15,000	\$0	\$1,250	\$1,250	\$0	\$1,250	\$1,250
Fertilizer	\$108,500	\$5,697	\$9,042	\$3,345	\$5,697	\$9,042	\$3,345
Seed/Sod	\$11,500	\$0	\$958	\$958	\$0	\$958	\$958
Trash Removal	\$2,000	\$132	\$167	\$34	\$132	\$167	\$34
Contingency	\$10,000	\$2,200	\$833	(\$1,367)	\$2,200	\$833	(\$1,367)
First Aid	\$600	\$129	\$50	(\$79)	\$129	\$50	(\$79)
Office Supplies	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Operating Supplies	\$14,000	\$0	\$1,167	\$1,167	\$0	\$1,167	\$1,167
Training	\$500	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$0	\$125	\$125
Soil & Water Testing	\$2,000	\$0	\$167	\$167	\$0	\$167	\$167
Uniforms	\$10,500	\$947	\$875	(\$72)	\$947	\$875	(\$72)
GC Repair and Upgrade	\$50,000	\$0	\$4,167	\$4,167	\$0	\$4,167	\$4,167
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$500	\$500
Equipment Lease	\$101,000	\$5,951	\$8,417	\$2,465	\$5,951	\$8,417	\$2,465
Small Tools	\$500	\$0	\$42	\$42	\$0	\$42	\$42
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$50	\$50
IT Services	\$600	\$0	\$50	\$50	\$0	\$50	\$50
<b>Total Golf Course Maintenance</b>	<b>\$979,818</b>	<b>\$60,076</b>	<b>\$81,610</b>	<b>\$21,534</b>	<b>\$60,076</b>	<b>\$81,610</b>	<b>\$21,534</b>
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$125	\$125
Arbitrage	\$600	\$50	\$50	\$0	\$50	\$50	\$0
Dissemination	\$1,000	\$83	\$83	(\$0)	\$83	\$83	(\$0)
Trustee Fees	\$3,750	\$313	\$313	\$0	\$313	\$313	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$125	\$125	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$4,690	\$4,690	\$0
Insurance	\$65,000	\$5,395	\$5,417	\$22	\$5,395	\$5,417	\$22
Property Taxes	\$6,000	\$633	\$500	(\$133)	\$633	\$500	(\$133)
<b>Total Administrative Expenditures</b>	<b>\$135,630</b>	<b>\$11,288</b>	<b>\$11,303</b>	<b>\$14</b>	<b>\$11,288</b>	<b>\$11,303</b>	<b>\$14</b>
Renewal & Replacement	\$30,160	\$2,197	\$2,513	\$317	\$2,197	\$2,513	\$317
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$30,160</b>	<b>\$2,197</b>	<b>\$2,513</b>	<b>\$317</b>	<b>\$2,197</b>	<b>\$2,513</b>	<b>\$317</b>
<b>Total Revenues</b>	<b>\$1,675,527</b>	<b>\$118,510</b>	<b>\$110,314</b>	<b>\$8,196</b>	<b>\$118,510</b>	<b>\$110,314</b>	<b>\$8,196</b>
<b>Total Expenditures</b>	<b>\$1,677,933</b>	<b>\$110,925</b>	<b>\$139,591</b>	<b>\$28,667</b>	<b>\$110,925</b>	<b>\$139,591</b>	<b>\$28,667</b>
<b>Operating Income (Loss)</b>	<b>-\$2,406</b>	<b>\$7,586</b>	<b>(\$29,277)</b>	<b>\$36,863</b>	<b>\$7,586</b>	<b>(\$29,277)</b>	<b>\$36,863</b>

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$46,530	\$46,530	\$0
Interest Income	\$300	\$31	\$25	\$6	\$31	\$25	\$6
Transfer In	\$0	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000
Interest Expense	(\$191,249)	(\$15,937)	(\$15,937)	(\$0)	(\$15,937)	(\$15,937)	(\$0)
Principal Expense	(\$365,000)	(\$30,417)	(\$30,417)	(\$0)	(\$30,417)	(\$30,417)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$2,406</b>	<b>\$50,207</b>	<b>\$201</b>	<b>\$50,006</b>	<b>\$50,207</b>	<b>\$201</b>	<b>\$50,006</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$57,792</b>	<b>---</b>	<b>---</b>	<b>\$57,792</b>	<b>---</b>	<b>---</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$2,881,086)</b>	<b>---</b>	<b>---</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$2,823,294)</b>	<b>---</b>	<b>---</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
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
<b>Total Revenues</b>	<b>\$4,789</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,789</b>
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,488
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$467
Annual Audit	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$542
Collection Agent	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208
Management Fees	\$9,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,043
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81
Printing & Binding	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Insurance	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$511
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
Office Supplies	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700
Dues & Licenses	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Information Technology	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
<b>Total Administrative</b>	<b>\$14,716</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,716</b>
<i>Operating Expenditures</i>													
Salaries	\$9,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,417
Administrative Fees	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99
FICA Expense	\$690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$690
Employee Insurance	\$548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$548
Workers Compensation	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$590
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Operating</b>	<b>\$11,516</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,516</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$7,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,223
Water Management System	\$7,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,565
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$14,788</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,788</b>
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,533
Administrative Fees	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$272
FICA	\$820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$820
Health Insurance	\$1,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,835
Workers Compensation	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210
Unemployment	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20
Telephone	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$154
Utilities	\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$378
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144
Repairs	\$760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$760
Fuel	\$1,308	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,308
Park Maintenance	\$934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$934
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Refuse	\$1,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,505
Office Supplies	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
Uniforms	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$272
Maintenance Reserve - Transfer Out	\$2,799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,799
<b>Total Grounds Maintenance</b>	<b>\$22,960</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,960</b>
<b>Total Expenditures</b>	<b>\$63,980</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$63,980</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$59,191)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$59,191)</b>

**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	0	0	0	0	0	0	0	0	0	0	0	2,641
Member Rounds	720	0	0	0	0	0	0	0	0	0	0	0	720
Comp Rounds	533	0	0	0	0	0	0	0	0	0	0	0	533
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
<i>Revenues:</i>													
Greens Fees	\$81,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,980
Gift Cards - Sales	\$410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$410
Gift Cards - Usage	(\$1,537)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,537)
Season Advance/Trail Fees	\$19,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,881
Associate Memberships	\$3,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,397
Driving Range	\$4,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,540
Golf Lessons	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210
Merchandise Sales	\$7,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,005
Restaurant	\$464	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$464
Special Assessments - Operations	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,877
Miscellaneous Income	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
<b>Total Revenues</b>	<b>\$118,510</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$118,510</b>
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,155
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$966
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Binding	\$206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206
Utilities	\$377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$377
Repairs & Maintenance	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
Advertising	\$3,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,476
Bank Charges	\$1,798	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,798
Office Supplies	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
Operating Supplies	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Drug Testing - All Departments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education, & Employee Relations	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52
Contractual Security	\$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
<b>Total Golf Course Expenditures</b>	<b>\$9,373</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,373</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Restaurant Expenditures:</i>													
Utilities	\$740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$740
Pest Control	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
Equipment Lease	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88
<b>Total Restaurant Expenditures</b>	<b>\$974</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$974</b>
<i>Proshop:</i>													
Salaries	\$5,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,752
Administrative Fees	\$343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$343
FICA	\$440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$440
Health Insurance	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
Workers Compensation	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105
Unemployment	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$623	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$623
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
Supplies	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106
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
Driving Range	\$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
<b>Total Pro Shop Expenditures</b>	<b>\$7,646</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,646</b>
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$5,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,349
<b>Total Merchandise Sales</b>	<b>\$5,349</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,349</b>
<i>Cart Facility:</i>													
Salaries	\$3,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,416
Administrative Fees	\$415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$415
FICA Expense	\$261	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$261
Workers Compensation	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62
Unemployment	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164
Utilities	\$838	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$838
Fuel	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
Golf Cart Lease	\$3,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,453
Cart Maintenance	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Cart & Facilities Supplies	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
Driving Range	\$861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$861
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Cart Facility</b>	<b>\$9,542</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,542</b>



Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Starter Marshals:</i>													
Salaries	\$3,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,627
Administrative Fees	\$332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$332
FICA Expense	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
Workers Compensation	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66
Unemployment	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Starter Marshals</b>	<b>\$4,479</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,479</b>
<i>Golf Course Maintenance:</i>													
Salaries	\$28,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,658
Administrative Fees	\$722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$722
FICA Expense	\$2,115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,115
Employee Insurance	\$3,609	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,609
Workers Compensation	\$517	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$517
Unemployment	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Telephone/Internet	\$353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$353
Utilities/Water	\$1,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,937
Repairs	\$1,737	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,737
Fuel & Oil	\$2,727	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,727
Pest Control	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$119
Irrigation/Drainage	\$1,899	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,899
Sand and Topsoil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Flower/Mulch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fertilizer/Chemicals	\$5,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,697
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$132
Contingency	\$2,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,200
First Aid	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janatorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$947
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,951
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
<b>Total Golf Course Maintenance</b>	<b>\$60,076</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,076</b>
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Dissemination	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Trustee Fees	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$313
Annual Audit	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Golf Course Administrative Services	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,690
Insurance	\$5,395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,395
Property Taxes	\$633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$633
<b>Total Administrative Expenditures</b>	<b>\$11,288</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,288</b>

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,197
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$2,197</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,197</b>
<b>Total Revenues</b>	<b>\$118,510</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$118,510</b>
<b>Total Expenditures</b>	<b>\$110,925</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,925</b>
<b>Operating Income (Loss)</b>	<b>\$7,586</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,586</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,530
Interest Income	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31
Transfer In	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Interest Expense	(\$15,937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,937)
Principal Expense	(\$30,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$30,417)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$50,207</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,207</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$57,792</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,792</b>

# 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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,005
<b>Total Revenues</b>	<b>\$7,005</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,005</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$5,349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,349
<b>Total Expenditures</b>	<b>\$5,349</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,349</b>
<b>Operating Income (Loss)</b>	<b>\$1,656</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,656</b>



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

	Actuals 10/31/15	Actuals 10/31/16	Variance	Year to Date 10/31/15	Year to Date 10/31/16	Variance
<i>Revenues:</i>						
Greens Fees	\$ 61,079	\$ 81,980	\$ 20,901	\$ 61,079	\$ 81,980	\$ 20,901
Greens Cards - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greens Cards - Usage	\$ (5,936)	\$ -	\$ 5,936	\$ (5,936)	\$ -	\$ 5,936
Gift Cards - Sales	\$ -	\$ 410	\$ 410	\$ -	\$ 410	\$ 410
Gift Cards - Usage	\$ -	\$ (1,537)	\$ (1,537)	\$ -	\$ (1,537)	\$ (1,537)
Season Advance/Trail Fees	\$ 10,830	\$ 19,881	\$ 9,051	\$ 10,830	\$ 19,881	\$ 9,051
Associate Memberships	\$ 1,490	\$ 3,397	\$ 1,907	\$ 1,490	\$ 3,397	\$ 1,907
Driving Range	\$ 2,653	\$ 4,540	\$ 1,887	\$ 2,653	\$ 4,540	\$ 1,887
Golf Lessons	\$ 255	\$ 210	\$ (45)	\$ 255	\$ 210	\$ (45)
Merchandise Sales	\$ 5,764	\$ 7,005	\$ 1,241	\$ 5,764	\$ 7,005	\$ 1,241
Restaurant	\$ (947)	\$ 464	\$ 1,410	\$ (947)	\$ 464	\$ 1,410
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$ -	\$ 1,877	\$ 1,877	\$ -
Miscellaneous Income	\$ 2,612	\$ 283	\$ (2,329)	\$ 2,612	\$ 283	\$ (2,329)
<b>Total Revenues</b>	<u>\$ 79,677</u>	<u>\$ 118,510</u>	<u>\$ 38,833</u>	<u>\$ 79,677</u>	<u>\$ 118,510</u>	<u>\$ 38,833</u>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 10,876	\$ 9,373	\$ 1,502	\$ 10,876	\$ 9,373	\$ 1,502
Restraunt	\$ 2,419	\$ 974	\$ 1,446	\$ 2,419	\$ 974	\$ 1,446
Proshop	\$ 8,135	\$ 7,646	\$ 489	\$ 8,135	\$ 7,646	\$ 489
Merchandise Sales	\$ 5,814	\$ 5,349	\$ 466	\$ 5,814	\$ 5,349	\$ 466
Cart Facility	\$ 13,106	\$ 9,542	\$ 3,563	\$ 13,106	\$ 9,542	\$ 3,563
Starter Marshals	\$ 1,665	\$ 4,479	\$ (2,814)	\$ 1,665	\$ 4,479	\$ (2,814)
Golf Course Maintenance	\$ 59,998	\$ 60,076	\$ (78)	\$ 59,998	\$ 60,076	\$ (78)
Administrative	\$ 11,178	\$ 11,288	\$ (111)	\$ 11,178	\$ 11,288	\$ (111)
Reserves	\$ 1,254	\$ 2,197	\$ (942)	\$ 1,254	\$ 2,197	\$ (942)
<b>Total Expenditures</b>	<u>\$ 114,445</u>	<u>\$ 110,925</u>	<u>\$ 3,520</u>	<u>\$ 114,445</u>	<u>\$ 110,925</u>	<u>\$ 3,520</u>
<b>Operating Income/(Loss)</b>	<u><u>\$ (34,767)</u></u>	<u><u>\$ 7,586</u></u>	<u><u>\$ 42,353</u></u>	<u><u>\$ (34,767)</u></u>	<u><u>\$ 7,586</u></u>	<u><u>\$ 42,353</u></u>