

**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 March 31, 2017

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
<b>Assets</b>					
Operating Account	\$508,114	\$26,044	---	\$428,474	\$962,632
Accounts Receivable	---	---	---	(\$2,762)	(\$2,762)
Assessment Receivable	---	---	---	---	\$0
Rent Receivable	---	---	---	---	\$0
Due From Golf Course	\$39,038	---	---	\$912	\$39,950
Due From General Fund	---	---	---	\$8,033	\$8,033
Due From Capital Reserve	---	---	---	\$2,995	\$2,995
Due from Other	---	---	---	---	\$0
Inventory - Pro Shop	---	---	---	\$89,033	\$89,033
<b>Investments:</b>					
Custody Account	---	\$241,159	---	---	\$241,159
Benefit Assessment- Series 2012	---	---	---	\$464,525	\$464,525
Reserve - Series 2012	---	---	---	\$280,898	\$280,898
Bond Service 2006	---	---	\$2,464,818	---	\$2,464,818
Improvements (Net of Depreciation)	---	---	---	\$1,112,805	\$1,112,805
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$11,151	---	---	\$81,424	\$92,575
<b>Total Assets</b>	<b>\$558,302</b>	<b>\$267,204</b>	<b>\$2,464,818</b>	<b>\$2,466,337</b>	<b>\$5,756,661</b>
<b>Liabilities</b>					
Accounts Payable	\$16,145	\$903	---	\$15,807	\$32,855
Accrued Expenses	\$813	---	---	\$2,613	\$3,425
Deferred Revenue- Season Advance	---	---	---	\$111,103	\$111,103
Deferred Revenue- Special Assessments O&M	---	---	---	\$11,264	\$11,264
Deferred Revenue- Special Assessments Debt	---	---	---	\$251,444	\$251,444
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	---	\$39,238	\$39,238
Accrued Interest Payable	---	---	---	\$76,735	\$76,735
Accrued Principal Payable	---	---	---	\$182,500	\$182,500
Golf Cart Lease Payable	---	---	---	---	\$0
Sales Tax Payable	\$7,934	---	---	\$14,457	\$14,457
Due to Golf Course	---	---	---	---	\$7,934
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$8,249	---	---	\$18,770	\$27,019
Bonds Payable - Series 2012	---	---	---	\$4,445,000	\$4,445,000
Bond Discount	---	---	---	(\$23,633)	(\$23,633)
Deferred Loss	---	---	---	(\$243,197)	(\$243,197)
<b>Fund Equity</b>					
Net Assets	---	---	---	(\$2,443,763)	(\$2,443,763)
Fund Balances	---	---	---	---	---
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$11,151	---	---	---	\$11,151
Unassigned	\$338,011	\$266,300	---	---	\$604,311
Restricted for Debt Service	---	---	\$2,464,818	---	\$2,464,818
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$558,302</b>	<b>\$267,204</b>	<b>\$2,464,818</b>	<b>\$2,466,337</b>	<b>\$5,756,661</b>

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

	Adopted Budget	Prorated Budget 3/31/17	Actual 3/31/17	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$769,571	\$769,571	\$0
Golf Course Administrative Services	\$56,280	\$28,140	\$28,140	\$0
Interest Income	\$100	\$50	\$0	(\$50)
Miscellaneous Income	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$797,761</b>	<b>\$797,711</b>	<b>(\$50)</b>

*Administrative Expenditures*

Supervisors Fees	\$29,587	\$14,794	\$15,593	(\$800)
Engineering Fees	\$5,000	\$2,500	\$660	\$1,840
Attorney's Fees	\$5,000	\$2,500	\$11,174	(\$8,674)
Dissemination	\$1,000	\$500	\$500	\$0
Trustee Fees	\$5,600	\$2,800	\$2,800	(\$0)
Annual Audit	\$6,500	\$3,250	\$3,250	(\$0)
Collection Agent	\$2,500	\$1,250	\$1,250	(\$0)
Management Fees	\$108,515	\$54,258	\$49,258	\$5,000
Telephone	\$250	\$125	\$0	\$125
Postage	\$2,500	\$1,250	\$1,602	(\$352)
Printing & Binding	\$5,500	\$2,750	\$677	\$2,073
Insurance	\$7,293	\$3,647	\$3,210	\$436
Legal Advertising	\$2,500	\$1,250	\$199	\$1,051
Other Current Charges	\$1,500	\$750	\$901	(\$151)
Office Supplies	\$1,000	\$500	\$2,271	(\$1,771)
Dues & Licenses	\$175	\$88	\$88	(\$0)
Information Technology	\$3,400	\$1,700	\$1,700	\$0
<b>Total Administrative</b>	<b>\$187,820</b>	<b>\$93,910</b>	<b>\$95,134</b>	<b>(\$1,224)</b>

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

	Adopted Budget	Prorated Budget 3/31/17	Actual 3/31/17	Variance
<i>Operating Expenditures</i>				
Salaries	\$114,283	\$57,142	\$60,905	(\$3,763)
Administrative Fee	\$1,142	\$571	\$660	(\$89)
FICA Expense	\$8,743	\$4,372	\$4,509	(\$138)
Employee Insurance	\$7,238	\$3,619	\$3,330	\$289
Workers Compensation	\$2,240	\$1,120	\$1,109	\$11
Unemployment	\$853	\$427	\$760	(\$333)
Other Contractual	\$5,500	\$2,750	\$3,491	(\$741)
Training	\$500	\$250	\$107	\$143
Uniforms	\$500	\$250	\$705	(\$455)
<b>Total Operating</b>	<b>\$140,999</b>	<b>\$70,500</b>	<b>\$75,576</b>	<b>(\$5,077)</b>
<i>Maintenance Expenditures</i>				
Canal Maintenance	\$11,000	\$5,500	\$5,695	(\$195)
Lake Bank Restoration	\$60,000	\$60,000	\$57,400	\$2,600
Environmental Services	\$39,000	\$19,500	\$8,291	\$11,209
Water Management System	\$99,000	\$49,500	\$48,209	\$1,291
Control Burns	\$15,000	\$7,500	\$1,500	\$6,000
Contingencies	\$10,000	\$5,000	\$3,898	\$1,102
Fire Line Maintenance	\$5,000	\$2,500	\$3,925	(\$1,425)
Basin Repair	\$5,000	\$2,500	\$1,160	\$1,340
<b>Total Maintenance</b>	<b>\$244,000</b>	<b>\$152,000</b>	<b>\$130,079</b>	<b>\$21,921</b>

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

	Adopted Budget	Prorated Budget 3/31/17	Actual 3/31/17	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$141,446	\$70,723	\$69,773	\$950
Administrative Fees	\$3,132	\$1,566	\$1,852	(\$286)
FICA	\$10,821	\$5,411	\$4,698	\$713
Health Insurance	\$24,132	\$12,066	\$10,774	\$1,292
Workers Compensation	\$2,772	\$1,386	\$1,168	\$218
Unemployment	\$2,132	\$1,066	\$1,663	(\$597)
Telephone	\$1,500	\$750	\$824	(\$74)
Utilities	\$7,700	\$3,850	\$2,715	\$1,135
Property Appraiser	\$1,990	\$1,990	\$1,986	\$4
Insurance	\$2,099	\$1,050	\$865	\$184
Repairs	\$20,000	\$10,000	\$6,236	\$3,764
Fuel	\$23,000	\$11,500	\$7,403	\$4,097
Park Maintenance	\$3,000	\$1,500	\$1,797	(\$297)
Chemicals	\$5,000	\$2,500	\$2,102	\$398
Contingencies	\$1,000	\$500	\$4,829	(\$4,329)
Refuse	\$5,160	\$2,580	\$5,528	(\$2,948)
Office Supplies	\$250	\$125	\$298	(\$173)
Uniforms	\$3,000	\$1,500	\$1,661	(\$161)
Maintenance Reserve - Transfer Out	\$33,583	\$16,792	\$16,791	\$0
<b>Total Grounds Maintenance</b>	<b>\$291,717</b>	<b>\$146,854</b>	<b>\$142,963</b>	<b>\$3,891</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$463,263</b>	<b>\$443,753</b>	<b>\$19,510</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>		<b>\$353,959</b>	
<b>Beginning Fund Balance</b>	<b>\$0</b>		<b>\$171,203</b>	
<b>Ending Fund Balance</b>	<b>\$0</b>		<b>\$525,162</b>	

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

	Adopted Budget	Prorated Budget 3/31/17	Actual 3/31/17	Variance
<u>Revenues</u>				
Interest Income	\$250	\$125	\$1,002	\$877
Reserve Funding - Transfer In (General)	\$33,583	\$16,792	\$16,791	(\$0)
Reserve Funding - Transfer In (Golf)	\$30,160	\$15,080	\$17,307	\$2,227
<b>Total Revenues</b>	<b>\$63,993</b>	<b>\$31,997</b>	<b>\$35,101</b>	<b>\$3,104</b>
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$35,254	(\$35,254)
Transfer Out	\$0	\$0	\$50,000	(\$50,000)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,254</b>	<b>(\$85,254)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$63,993</b>		<b>(\$50,154)</b>	
<b>Beginning Fund Balance</b>	<b>\$785,491</b>		<b>\$316,454</b>	
<b>Ending Fund Balance</b>	<b>\$849,484</b>		<b>\$266,300</b>	

**Viera East  
Community Development District**

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

Check Date	Vendor	Detail	Amount
<b>Capital Outlay</b>			
<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
<b>Total</b>			<b><u>\$ 35,254.39</u></b>

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

	Adopted Budget	Prorated Budget 3/31/17	Actual 3/31/17	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,307,475	\$2,307,475	\$0
Interest Income	\$100	\$50	\$667	\$617
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$2,307,525</b>	<b>\$2,308,142</b>	<b>\$617</b>
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$340,831	\$340,831	\$340,831	\$0
Interest-5/1	\$340,831	\$0	\$0	\$0
Principal-5/1	\$1,710,000	\$0	\$0	\$0
Other Debt Service Costs	\$46,873	\$138	\$138	\$0
<b>Total Expenditures</b>	<b>\$2,438,536</b>	<b>\$340,969</b>	<b>\$340,969</b>	<b>\$0</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$15,266)</b>		<b>\$1,967,173</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$497,645</b>	
<b>Ending Fund Balance</b>	<b>\$451,701</b>		<b>\$2,464,818</b>	

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	4,344	4,420	(76)	20,410	18,663	1,747
Member Rounds	10,000	845	1,300	(455)	4,971	5,489	(518)
Comp Rounds	6,000	715	780	(65)	3,915	3,293	622
Total Memberships	60	0	-	-	54	60	(6)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$37	\$35	\$2	\$35	\$35	\$0
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,176,000	\$159,445	\$152,880	\$6,565	\$710,712	\$645,506	\$65,206
Gift Cards - Sales	\$50,000	\$716	\$6,500	(\$5,784)	\$6,458	\$27,445	(\$20,987)
Gift Cards - Usage	(\$50,000)	(\$2,197)	(\$6,500)	\$4,304	(\$14,762)	(\$27,445)	\$12,683
Season Advance/Trail Fees	\$240,000	\$19,171	\$31,200	(\$12,029)	\$114,115	\$131,736	(\$17,621)
Associate Memberships	\$15,000	\$2,923	\$1,950	\$973	\$19,197	\$8,234	\$10,964
Driving Range	\$72,000	\$8,035	\$9,360	(\$1,325)	\$38,377	\$39,521	(\$1,144)
Golf Lessons	\$15,000	\$175	\$1,950	(\$1,775)	\$1,095	\$8,234	(\$7,139)
Merchandise Sales	\$110,000	\$17,203	\$14,300	\$2,903	\$68,944	\$60,379	\$8,565
Restaurant	\$10,000	\$643	\$1,300	(\$657)	\$6,790	\$5,489	\$1,301
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$11,264	\$11,263	\$0
Miscellaneous Income	\$15,000	\$886	\$1,950	(\$1,064)	\$2,207	\$8,234	(\$6,026)
<b>Total Revenues</b>	<b>\$1,675,527</b>	<b>\$208,878</b>	<b>\$216,767</b>	<b>(\$7,890)</b>	<b>\$964,397</b>	<b>\$918,595</b>	<b>\$45,802</b>
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000	\$1,148	\$1,499	\$352	\$8,024	\$8,996	\$972
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$50	\$50
Telephone/Internet	\$11,500	\$1,470	\$958	(\$512)	\$5,315	\$5,748	\$432
Postage	\$750	\$0	\$62	\$62	\$33	\$375	\$342
Printing & Binding	\$1,000	\$0	\$83	\$83	\$403	\$500	\$97
Utilities	\$5,000	\$1,293	\$417	(\$877)	\$3,324	\$2,499	(\$825)
Repairs & Maintenance	\$7,000	\$45	\$583	\$538	\$3,009	\$3,499	\$490
Advertising	\$45,000	\$2,860	\$3,749	\$889	\$23,732	\$22,491	(\$1,241)
Bank Charges	\$28,000	\$3,985	\$2,332	(\$1,653)	\$16,728	\$13,994	(\$2,733)
Office Supplies	\$1,500	\$0	\$125	\$125	\$141	\$750	\$609
Operating Supplies	\$7,500	\$573	\$625	\$52	\$4,419	\$3,749	(\$670)
Meals	\$100	\$0	\$8	\$8	\$0	\$50	\$50
Dues, Licenses & Subscriptions	\$2,000	\$0	\$167	\$167	\$1,145	\$1,000	(\$145)
Drug Testing - All Departments	\$500	\$40	\$42	\$1	\$268	\$250	(\$18)
Training, Education & Employee Relations	\$1,500	\$292	\$125	(\$167)	\$1,852	\$750	(\$1,103)
Contractual Security	\$3,500	\$501	\$292	(\$209)	\$3,726	\$1,749	(\$1,976)
IT Services	\$1,900	\$2,990	\$158	(\$2,832)	\$3,745	\$950	(\$2,795)
<b>Total Golf Course Expenditures</b>	<b>\$134,850</b>	<b>\$15,196</b>	<b>\$11,233</b>	<b>(\$3,963)</b>	<b>\$75,865</b>	<b>\$67,398</b>	<b>(\$8,467)</b>



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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$666	\$1,170	\$504	\$4,151	\$4,940	\$789
Pest Control	\$1,700	\$152	\$221	\$69	\$887	\$933	\$46
Equipment Lease	\$0	\$88	\$0	(\$88)	\$527	\$0	(\$527)
<b>Total Restaurant Expenditures</b>	<b>\$10,700</b>	<b>\$905</b>	<b>\$1,391</b>	<b>\$486</b>	<b>\$5,565</b>	<b>\$5,873</b>	<b>\$308</b>
<i>Pro Shop Expenditures</i>							
Salaries	\$88,000	\$6,367	\$7,333	\$966	\$36,378	\$43,998	\$7,620
Administrative Fee	\$3,551	\$348	\$296	(\$52)	\$1,931	\$1,775	(\$156)
FICA Expense	\$6,315	\$487	\$526	\$39	\$2,730	\$3,157	\$427
Health Insurance	\$461	\$35	\$38	\$3	\$202	\$230	\$29
Workers Compensation	\$1,618	\$116	\$135	\$19	\$822	\$809	(\$13)
Unemployment	\$2,396	\$295	\$200	(\$95)	\$1,236	\$1,198	(\$38)
Golf Printing	\$500	\$0	\$42	\$42	\$407	\$250	(\$157)
Utilities	\$8,000	\$516	\$667	\$150	\$3,431	\$4,000	\$569
Repairs	\$250	\$0	\$21	\$21	\$0	\$125	\$125
Pest Control	\$1,800	\$152	\$150	(\$2)	\$887	\$900	\$13
Supplies	\$2,500	\$51	\$208	\$157	\$536	\$1,250	\$714
Uniforms	\$750	\$0	\$63	\$63	\$0	\$375	\$375
Dues, Licenses & Subscriptions	\$375	\$0	\$31	\$31	\$0	\$188	\$188
Training, Education & Employee Relations	\$3,500	\$0	\$292	\$292	\$0	\$1,750	\$1,750
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$250	\$250
<b>Total Pro Shop Expenditures</b>	<b>\$120,516</b>	<b>\$8,367</b>	<b>\$10,043</b>	<b>\$1,676</b>	<b>\$48,560</b>	<b>\$60,256</b>	<b>\$11,696</b>

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<b>Cart Facility</b>							
Salaries	\$65,564	\$4,759	\$5,463	\$704	\$24,769	\$32,781	\$8,012
Administrative Fee	\$5,258	\$456	\$438	(\$18)	\$2,581	\$2,629	\$48
FICA Expense	\$5,019	\$364	\$418	\$54	\$1,895	\$2,509	\$615
Workers Compensation	\$1,286	\$87	\$107	\$21	\$451	\$643	\$192
Unemployment	\$3,337	\$264	\$278	\$14	\$1,264	\$1,668	\$405
Utilities	\$12,500	\$1,166	\$1,042	(\$124)	\$5,962	\$6,250	\$288
Fuel	\$500	\$35	\$42	\$7	\$179	\$250	\$71
Cart Lease	\$45,000	\$5,597	\$3,750	(\$1,847)	\$22,953	\$22,500	(\$453)
Cart Maintenance	\$2,750	(\$447)	\$229	\$676	\$2,646	\$1,375	(\$1,271)
Cart & Facilities Supplies	\$1,000	\$83	\$83	\$478	\$125	\$500	\$376
Driving Range	\$1,500	\$587	\$125	(\$462)	\$5,330	\$750	(\$4,580)
Uniforms	\$500	\$0	\$42	\$42	\$142	\$250	\$108
<b>Total Cart Facility</b>	<b>\$144,214</b>	<b>\$12,473</b>	<b>\$12,018</b>	<b>(\$456)</b>	<b>\$68,295</b>	<b>\$72,105</b>	<b>\$3,810</b>
<b>Starter Marshals</b>							
Salaries	\$36,475	\$4,679	\$3,039	(\$1,640)	\$25,927	\$18,237	(\$7,691)
Administrative Fee	\$3,346	\$290	\$279	(\$12)	\$1,804	\$1,673	(\$131)
FICA Expense	\$2,561	\$358	\$213	(\$145)	\$1,983	\$1,280	(\$703)
Workers Compensation	\$656	\$85	\$55	(\$31)	\$472	\$328	(\$144)
Unemployment	\$1,757	\$260	\$146	(\$113)	\$1,322	\$878	(\$444)
Uniforms	\$250	\$0	\$21	\$21	\$142	\$125	(\$17)
<b>Total Starter Marshals</b>	<b>\$45,045</b>	<b>\$5,673</b>	<b>\$3,754</b>	<b>(\$1,919)</b>	<b>\$31,651</b>	<b>\$22,522</b>	<b>(\$9,130)</b>
<b>Merchandise Sales</b>							
Cost of Goods Sold	\$77,000	\$16,066	\$6,417	(\$9,649)	\$50,509	\$38,500	(\$12,009)
<b>Total Merchandise Sales</b>	<b>\$77,000</b>	<b>\$16,066</b>	<b>\$6,417</b>	<b>(\$9,649)</b>	<b>\$50,509</b>	<b>\$38,500</b>	<b>\$12,009</b>
<b>Golf Course Maintenance</b>							
Salaries	\$390,236	\$33,865	\$32,520	(\$1,345)	\$189,359	\$195,118	\$5,759
Administrative Fees	\$7,592	\$800	\$633	(\$167)	\$4,454	\$3,796	(\$658)
FICA Expense	\$26,564	\$2,501	\$2,214	(\$287)	\$14,007	\$13,282	(\$725)
Employee Insurance	\$45,470	\$4,466	\$3,789	(\$677)	\$24,831	\$22,735	(\$2,096)
Workers Compensation	\$6,806	\$608	\$567	(\$41)	\$3,394	\$3,403	\$9
Unemployment	\$5,230	\$1,244	\$436	(\$808)	\$4,964	\$2,615	(\$2,349)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$210	\$210
Consulting Fees	\$6,000	\$0	\$500	\$500	\$3,000	\$3,000	\$0
Telephone/Internet	\$4,000	\$49	\$333	\$284	\$1,928	\$2,000	\$72
Utilities/Water	\$25,700	\$2,021	\$2,142	\$121	\$12,986	\$12,850	(\$136)
Repairs	\$32,000	\$6,620	\$2,667	(\$3,953)	\$23,593	\$16,000	(\$7,593)
Fuel & Oil	\$45,000	\$3,513	\$3,750	\$237	\$16,787	\$22,500	\$5,713
Pest Control	\$1,500	\$124	\$125	\$1	\$722	\$750	\$28
Irrigation/Drainage	\$30,000	\$5,022	\$2,500	(\$2,522)	\$12,673	\$15,000	\$2,327

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Sand and Topsoil	\$18,000	\$2,070	\$1,500	(\$570)	\$6,930	\$9,000	\$2,070
Flower/Mulch	\$15,000	\$0	\$1,250	\$1,250	\$1,491	\$7,500	\$6,009
Fertilizer	\$108,500	\$13,210	\$9,042	(\$4,169)	\$65,092	\$54,250	(\$10,842)
Seed/Sod	\$11,500	\$1,934	\$958	(\$976)	\$5,965	\$5,750	(\$215)
Trash Removal	\$2,000	\$132	\$167	\$34	\$793	\$1,000	\$207
Contingency	\$10,000	\$750	\$833	\$83	\$3,950	\$5,000	\$1,050
First Aid	\$600	\$0	\$50	\$50	\$351	\$300	(\$51)
Office Supplies	\$500	\$0	\$42	\$42	\$94	\$250	\$156
Operating Supplies	\$14,000	\$3,104	\$1,167	(\$1,937)	\$8,568	\$7,000	(\$1,568)
Training	\$500	\$0	\$42	\$42	\$375	\$250	(\$125)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$130	\$750	\$620
Soil & Water Testing	\$2,000	\$0	\$167	\$167	\$0	\$1,000	\$1,000
Uniforms	\$10,500	\$665	\$875	\$210	\$6,086	\$5,250	(\$836)
GC Repair and Upgrade	\$50,000	\$0	\$4,167	\$4,167	\$0	\$25,000	\$25,000
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$3,000	\$3,000
Equipment Lease	\$101,000	\$3,621	\$8,417	\$4,796	\$36,130	\$50,500	\$14,370
Small Tools	\$500	\$0	\$42	\$42	\$0	\$250	\$250
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$300	\$300
IT Services	\$600	\$0	\$50	\$50	\$0	\$300	\$300
<b>Total Golf Course Maintenance</b>	<b>\$979,818</b>	<b>\$86,317</b>	<b>\$81,652</b>	<b>(\$4,666)</b>	<b>\$448,652</b>	<b>\$489,909</b>	<b>\$41,257</b>
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$750	\$750
Arbitrage	\$600	\$50	\$50	\$0	\$300	\$300	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$500	\$500	\$0
Trustee Fees	\$3,750	\$313	\$313	\$0	\$1,875	\$1,875	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$750	\$750	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$28,140	\$28,140	\$0
Insurance	\$65,000	\$3,914	\$5,417	\$1,503	\$30,509	\$32,500	\$1,991
Property Taxes	\$6,000	\$948	\$500	(\$448)	\$4,750	\$3,000	(\$1,750)
<b>Total Administrative Expenditures</b>	<b>\$135,630</b>	<b>\$10,123</b>	<b>\$11,303</b>	<b>\$1,180</b>	<b>\$66,824</b>	<b>\$67,815</b>	<b>\$991</b>
Renewal & Replacement	\$30,160	\$3,594	\$2,513	(\$1,080)	\$17,307	\$15,080	(\$2,227)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$30,160</b>	<b>\$3,594</b>	<b>\$2,513</b>	<b>(\$1,080)</b>	<b>\$17,307</b>	<b>\$15,080</b>	<b>(\$2,227)</b>
<b>Total Revenues</b>	<b>\$1,675,527</b>	<b>\$208,878</b>	<b>\$216,767</b>	<b>(\$7,890)</b>	<b>\$964,397</b>	<b>\$918,595</b>	<b>\$45,802</b>
<b>Total Expenditures</b>	<b>\$1,677,933</b>	<b>\$158,714</b>	<b>\$140,322</b>	<b>(\$18,392)</b>	<b>\$813,229</b>	<b>\$839,458</b>	<b>\$26,229</b>
<b>Operating Income (Loss)</b>	<b>-\$2,406</b>	<b>\$50,164</b>	<b>\$76,445</b>	<b>(\$26,282)</b>	<b>\$151,167</b>	<b>\$79,136</b>	<b>\$72,031</b>

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$279,178	\$279,178	\$0
Interest Income	\$300	\$32	\$25	\$7	\$178	\$150	\$28
Transfer In	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Interest Expense	(\$191,249)	(\$15,937)	(\$15,937)	(\$0)	(\$95,625)	(\$95,624)	(\$0)
Principal Expense	(\$365,000)	(\$30,417)	(\$30,417)	(\$0)	(\$182,500)	(\$182,500)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$2,406</b>	<b>\$208</b>	<b>\$201</b>	<b>\$7</b>	<b>\$51,231</b>	<b>\$1,203</b>	<b>\$50,028</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$50,372</b>	<b>\$76,646</b>	<b>(\$26,274)</b>	<b>\$202,398</b>	<b>\$80,340</b>	<b>\$122,059</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$2,646,161)</b>	<b>---</b>	<b>---</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$2,443,763)</b>	<b>---</b>	<b>---</b>

Viera East General Fund  
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$99	\$210,116	\$501,730	\$15,285	\$34,686	\$7,656	\$0	\$0	\$0	\$0	\$0	\$0	\$769,571
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$28,140
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>\$214,806</b>	<b>\$506,420</b>	<b>\$19,975</b>	<b>\$39,376</b>	<b>\$12,346</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$797,711</b>
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,488	\$2,258	\$3,577	\$2,525	\$2,488	\$2,258	\$0	\$0	\$0	\$0	\$0	\$0	\$15,593
Engineering Fees	\$0	\$0	\$0	\$220	\$220	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$690
Attorney Fees	\$0	\$4,290	\$4,747	\$0	\$0	\$2,138	\$0	\$0	\$0	\$0	\$0	\$0	\$11,174
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$3,250
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
Management Fees	\$9,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$0	\$0	\$0	\$0	\$0	\$0	\$49,238
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$81	\$419	\$254	\$148	\$479	\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$1,602
Printing & Binding	\$199	\$116	\$155	\$43	\$140	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$677
Insurance	\$511	\$511	\$511	\$511	\$654	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$3,210
Legal Advertising	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Other Current Charges	\$96	\$88	\$88	\$178	\$321	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$901
Office Supplies	\$700	\$501	\$254	\$184	\$208	\$424	\$0	\$0	\$0	\$0	\$0	\$0	\$2,271
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$88
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700
<b>Total Administrative</b>	<b>\$14,716</b>	<b>\$18,023</b>	<b>\$19,226</b>	<b>\$13,450</b>	<b>\$14,151</b>	<b>\$15,567</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95,134</b>
<i>Operating Expenditures</i>													
Salaries	\$9,417	\$9,651	\$10,466	\$10,544	\$9,966	\$10,861	\$0	\$0	\$0	\$0	\$0	\$0	\$60,905
Administrative Fees	\$99	\$111	\$115	\$115	\$104	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$660
FICA Expense	\$690	\$709	\$788	\$778	\$739	\$805	\$0	\$0	\$0	\$0	\$0	\$0	\$4,509
Employee Insurance	\$548	\$548	\$449	\$586	\$617	\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$3,350
Workers Compensation	\$171	\$176	\$191	\$192	\$181	\$198	\$0	\$0	\$0	\$0	\$0	\$0	\$1,109
Unemployment	\$0	\$0	\$0	\$602	\$32	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$760
Other Contractual	\$590	\$1,031	\$511	\$502	\$456	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$3,491
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
<b>Total Operating</b>	<b>\$11,516</b>	<b>\$12,692</b>	<b>\$12,867</b>	<b>\$13,319</b>	<b>\$12,096</b>	<b>\$13,087</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,576</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	\$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	\$0	\$0	\$0	\$0	\$8,291
Water Management System	\$7,565	\$7,765	\$8,675	\$7,765	\$7,565	\$8,875	\$0	\$0	\$0	\$0	\$0	\$0	\$48,209
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	\$0	\$0	\$0	\$0	\$0	\$0	\$3,898
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	\$0	\$0	\$0	\$0	\$0	\$1,160
<b>Total Maintenance</b>	<b>\$14,788</b>	<b>\$10,772</b>	<b>\$9,975</b>	<b>\$16,848</b>	<b>\$8,020</b>	<b>\$69,676</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,079</b>

*Grounds Maintenance Expenditures*

Salaries	\$11,533	\$11,571	\$11,785	\$12,157	\$10,891	\$11,855	\$0	\$0	\$0	\$0	\$0	\$0	\$69,773
Administrative Fees	\$272	\$518	\$272	\$272	\$246	\$272	\$0	\$0	\$0	\$0	\$0	\$0	\$1,852
FICA	\$820	\$534	\$843	\$872	\$781	\$848	\$0	\$0	\$0	\$0	\$0	\$0	\$4,698
Health Insurance	\$1,835	\$1,749	\$1,475	\$2,047	\$1,834	\$1,834	\$0	\$0	\$0	\$0	\$0	\$0	\$10,774
Workers Compensation	\$210	\$111	\$214	\$221	\$197	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$1,168
Unemployment	\$20	\$19	\$20	\$709	\$542	\$353	\$0	\$0	\$0	\$0	\$0	\$0	\$1,663
Telephone	\$154	\$104	\$104	\$104	\$206	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$824
Utilities	\$378	\$465	\$527	\$526	\$399	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$2,715
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance	\$144	\$144	\$144	\$144	\$144	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$865
Repairs	\$760	\$734	\$284	\$525	\$3,484	\$449	\$0	\$0	\$0	\$0	\$0	\$0	\$6,236
Fuel	\$1,308	\$1,327	\$1,745	\$1,170	\$391	\$1,464	\$0	\$0	\$0	\$0	\$0	\$0	\$7,403
Park Maintenance	\$934	\$147	\$155	\$160	\$183	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$1,797
Chemicals	\$0	\$718	\$465	\$300	\$522	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$2,102
Contingencies	\$0	\$900	\$0	\$0	\$1,722	\$2,207	\$0	\$0	\$0	\$0	\$0	\$0	\$4,829
Refuse	\$1,505	\$860	\$645	\$430	\$992	\$1,097	\$0	\$0	\$0	\$0	\$0	\$0	\$5,528
Office Supplies	\$16	\$32	\$0	\$95	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$298
Uniforms	\$272	\$341	\$272	\$333	\$181	\$262	\$0	\$0	\$0	\$0	\$0	\$0	\$1,661
Maintenance Reserve - Transfer Out	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$0	\$0	\$0	\$0	\$0	\$0	\$16,791
<b>Total Grounds Maintenance</b>	<b>\$22,960</b>	<b>\$23,072</b>	<b>\$23,735</b>	<b>\$22,864</b>	<b>\$25,667</b>	<b>\$24,664</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$142,963</b>

**Total Expenditures**

<b>Total Expenditures</b>	<b>\$63,980</b>	<b>\$64,560</b>	<b>\$65,802</b>	<b>\$66,481</b>	<b>\$59,934</b>	<b>\$122,996</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$443,753</b>
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**Excess Revenue/(Expenditures)**

<b>Excess Revenue/(Expenditures)</b>	<b>(\$59,191)</b>	<b>\$150,246</b>	<b>\$440,617</b>	<b>(\$46,506)</b>	<b>(\$20,558)</b>	<b>(\$110,649)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$353,959</b>
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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	0	0	0	0	0	0	20,410
Member Rounds	720	855	801	948	802	845	0	0	0	0	0	0	4,971
Comp Rounds	533	673	646	688	660	715	0	0	0	0	0	0	3,915
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$33	\$37	\$37	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$207
<i>Revenues:</i>													
Greens Fees	\$81,980	\$100,103	\$106,963	\$121,303	\$140,919	\$159,445	\$0	\$0	\$0	\$0	\$0	\$0	\$710,712
Gift Cards - Sales	\$410	\$966	\$2,733	\$810	\$924	\$716	\$0	\$0	\$0	\$0	\$0	\$0	\$6,458
Gift Cards - Usage	(\$1,537)	(\$2,451)	(\$1,715)	(\$2,657)	(\$4,207)	(\$2,197)	\$0	\$0	\$0	\$0	\$0	\$0	(\$14,762)
Season Advance/Trail Fees	\$19,881	\$26,932	\$11,008	\$17,700	\$19,423	\$19,171	\$0	\$0	\$0	\$0	\$0	\$0	\$114,115
Associate Memberships	\$3,397	\$4,819	\$3,002	\$3,002	\$2,054	\$2,923	\$0	\$0	\$0	\$0	\$0	\$0	\$19,197
Driving Range	\$4,540	\$6,120	\$5,790	\$7,326	\$6,566	\$8,035	\$0	\$0	\$0	\$0	\$0	\$0	\$38,377
Golf Lessons	\$210	\$175	\$185	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$1,095
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$0	\$0	\$0	\$0	\$0	\$0	\$68,944
Restaurant	\$464	\$685	\$2,457	\$901	\$1,642	\$643	\$0	\$0	\$0	\$0	\$0	\$0	\$6,790
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$11,264
Miscellaneous Income	\$283	\$325	\$2,618	\$602	(\$2,508)	\$886	\$0	\$0	\$0	\$0	\$0	\$0	\$2,207
<b>Total Revenues</b>	<b>\$118,510</b>	<b>\$149,198</b>	<b>\$147,591</b>	<b>\$160,732</b>	<b>\$179,688</b>	<b>\$208,878</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$964,397</b>
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,155	\$898	\$1,236	\$1,222	\$1,367	\$1,148	\$0	\$0	\$0	\$0	\$0	\$0	\$8,024
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$966	\$940	\$972	\$967	\$0	\$1,470	\$0	\$0	\$0	\$0	\$0	\$0	\$5,315
Postage	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
Printing & Binding	\$206	\$0	\$94	\$0	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$403
Utilities	\$377	\$386	\$411	\$439	\$418	\$1,293	\$0	\$0	\$0	\$0	\$0	\$0	\$3,324
Repairs & Maintenance	\$30	\$1,092	\$19	\$566	\$1,257	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$3,009
Advertising	\$3,476	\$9,118	\$3,557	\$3,603	\$1,318	\$2,860	\$0	\$0	\$0	\$0	\$0	\$0	\$23,732
Bank Charges	\$1,798	\$2,045	\$2,627	\$2,799	\$3,474	\$3,985	\$0	\$0	\$0	\$0	\$0	\$0	\$16,728
Office Supplies	\$34	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141
Operating Supplies	\$129	\$1,298	\$869	\$1,060	\$489	\$573	\$0	\$0	\$0	\$0	\$0	\$0	\$4,419
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$150	\$110	\$0	\$885	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,145
Drug Testing - All Departments	\$0	\$76	\$0	\$76	\$76	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$268
Training, Education, & Employee Relations	\$52	\$0	\$1,455	(\$50)	\$105	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$1,852
Contractual Security	\$0	\$530	\$112	\$388	\$2,196	\$501	\$0	\$0	\$0	\$0	\$0	\$0	\$3,726
IT Services	\$0	\$0	\$0	\$0	\$755	\$2,990	\$0	\$0	\$0	\$0	\$0	\$0	\$3,745
<b>Total Golf Course Expenditures</b>	<b>\$9,373</b>	<b>\$16,599</b>	<b>\$11,151</b>	<b>\$11,954</b>	<b>\$11,590</b>	<b>\$15,196</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,865</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Restaurant Expenditures:</b>													
Utilities	\$740	\$671	\$622	\$752	\$700	\$666	\$0	\$0	\$0	\$0	\$0	\$0	\$4,151
Pest Control	\$146	\$146	\$146	\$146	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$687
Equipment Lease	\$88	\$176	\$0	\$88	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$527
<b>Total Restaurant Expenditures</b>	<b>\$974</b>	<b>\$993</b>	<b>\$768</b>	<b>\$986</b>	<b>\$940</b>	<b>\$905</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,565</b>
<b>Proshop:</b>													
Salaries	\$5,752	\$6,801	\$5,783	\$6,192	\$5,483	\$6,367	\$0	\$0	\$0	\$0	\$0	\$0	\$36,378
Administrative Fees	\$343	\$337	\$241	\$348	\$314	\$348	\$0	\$0	\$0	\$0	\$0	\$0	\$1,931
FICA	\$440	\$520	\$390	\$474	\$419	\$487	\$0	\$0	\$0	\$0	\$0	\$0	\$2,730
Health Insurance	\$35	\$35	\$35	\$69	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$202
Workers Compensation	\$105	\$124	\$265	\$113	\$100	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$822
Unemployment	\$96	\$98	\$68	\$375	\$304	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$1,236
Golf Printing	\$0	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407
Utilities	\$623	\$568	\$512	\$636	\$576	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$3,431
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$146	\$146	\$146	\$146	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$887
Supplies	\$106	\$177	\$70	\$51	\$81	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$536
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
<b>Total Pro Shop Expenditures</b>	<b>\$7,646</b>	<b>\$9,211</b>	<b>\$7,468</b>	<b>\$8,403</b>	<b>\$7,465</b>	<b>\$8,367</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,560</b>
<b>Merchandise Sales:</b>													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$0	\$0	\$0	\$0	\$0	\$0	\$50,509
<b>Total Merchandise Sales</b>	<b>\$5,349</b>	<b>\$5,801</b>	<b>\$8,963</b>	<b>\$5,084</b>	<b>\$9,247</b>	<b>\$16,066</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,509</b>
<b>Cart Facility:</b>													
Salaries	\$3,416	\$4,177	\$3,767	\$4,463	\$4,187	\$4,759	\$0	\$0	\$0	\$0	\$0	\$0	\$24,769
Administrative Fees	\$415	\$402	\$439	\$456	\$412	\$456	\$0	\$0	\$0	\$0	\$0	\$0	\$2,581
FICA Expense	\$261	\$320	\$288	\$341	\$320	\$364	\$0	\$0	\$0	\$0	\$0	\$0	\$1,895
Workers Compensation	\$62	\$76	\$69	\$81	\$76	\$87	\$0	\$0	\$0	\$0	\$0	\$0	\$451
Unemployment	\$164	\$187	\$164	\$253	\$232	\$264	\$0	\$0	\$0	\$0	\$0	\$0	\$1,264
Utilities	\$838	\$874	\$952	\$1,090	\$1,041	\$1,166	\$0	\$0	\$0	\$0	\$0	\$0	\$5,962
Fuel	\$30	\$34	\$42	\$25	\$13	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$179
Golf Cart Lease	\$3,453	\$3,453	\$3,453	\$3,544	\$3,544	\$5,597	\$0	\$0	\$0	\$0	\$0	\$0	\$22,953
Cart Maintenance	\$19	\$0	(\$2,449)	(\$883)	\$6,406	(\$447)	\$0	\$0	\$0	\$0	\$0	\$0	\$2,646
Cart & Facilities Supplies	\$23	\$0	\$933	(\$820)	\$384	(\$395)	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Driving Range	\$861	\$236	\$236	\$236	\$3,176	\$587	\$0	\$0	\$0	\$0	\$0	\$0	\$5,330
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
<b>Total Cart Facility</b>	<b>\$9,542</b>	<b>\$9,899</b>	<b>\$7,893</b>	<b>\$8,696</b>	<b>\$19,791</b>	<b>\$12,473</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68,295</b>



Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Starter Marshals:</b>													
Salaries	\$3,627	\$4,157	\$4,564	\$4,401	\$4,499	\$4,679	\$0	\$0	\$0	\$0	\$0	\$0	\$25,927
Administrative Fees	\$332	\$321	\$308	\$290	\$262	\$290	\$0	\$0	\$0	\$0	\$0	\$0	\$1,804
FICA Expense	\$277	\$318	\$349	\$337	\$344	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$1,983
Workers Compensation	\$66	\$76	\$83	\$80	\$82	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$472
Unemployment	\$176	\$182	\$204	\$250	\$250	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$1,322
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
<b>Total Starter Marshals</b>	<b>\$4,479</b>	<b>\$5,195</b>	<b>\$5,508</b>	<b>\$5,358</b>	<b>\$5,437</b>	<b>\$5,673</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,651</b>

**Golf Course Maintenance:**

Salaries	\$28,658	\$30,853	\$31,805	\$34,837	\$29,340	\$33,865	\$0	\$0	\$0	\$0	\$0	\$0	\$189,359
Administrative Fees	\$722	\$694	\$767	\$758	\$713	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$4,454
FICA Expense	\$2,115	\$2,285	\$2,375	\$2,568	\$2,163	\$2,501	\$0	\$0	\$0	\$0	\$0	\$0	\$14,007
Employee Insurance	\$3,609	\$3,609	\$2,915	\$5,777	\$4,455	\$4,466	\$0	\$0	\$0	\$0	\$0	\$0	\$24,831
Workers Compensation	\$517	\$548	\$571	\$603	\$547	\$608	\$0	\$0	\$0	\$0	\$0	\$0	\$3,394
Unemployment	\$128	\$149	\$99	\$2,074	\$1,270	\$1,244	\$0	\$0	\$0	\$0	\$0	\$0	\$4,964
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Telephone/Internet	\$353	\$304	\$353	\$359	\$510	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$1,928
Utilities/Water	\$1,937	\$2,179	\$2,437	\$2,488	\$1,923	\$2,021	\$0	\$0	\$0	\$0	\$0	\$0	\$12,986
Repairs	\$1,737	\$2,802	\$4,801	\$1,944	\$5,689	\$6,620	\$0	\$0	\$0	\$0	\$0	\$0	\$23,593
Fuel & Oil	\$2,727	\$3,198	\$3,755	\$2,593	\$1,002	\$3,513	\$0	\$0	\$0	\$0	\$0	\$0	\$16,787
Pest Control	\$119	\$119	\$119	\$119	\$124	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$722.06
Irrigation/Drainage	\$1,899	\$2,165	\$1,530	\$1,041	\$1,015	\$5,022	\$0	\$0	\$0	\$0	\$0	\$0	\$12,673
Sand and Topsoil	\$0	\$465	\$2,802	\$1,146	\$448	\$2,070	\$0	\$0	\$0	\$0	\$0	\$0	\$6,930
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	\$0	\$0	\$0	\$0	\$0	\$0	\$65,092
Seed/Sod	\$0	\$0	\$162	\$1,934	\$1,934	\$1,934	\$0	\$0	\$0	\$0	\$0	\$0	\$5,965
Trash Removal	\$132	\$132	\$132	\$132	\$132	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$793
Contingency	\$2,200	\$0	\$0	\$1,000	\$0	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$3,950
First Aid	\$0	\$0	\$0	\$0	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351
Office Supplies	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94
Operating Supplies	\$0	\$1,385	\$943	\$2,191	\$945	\$3,104	\$0	\$0	\$0	\$0	\$0	\$0	\$8,568
Training	\$0	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
Janitorial Supplies	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$947	\$1,325	\$947	\$1,231	\$972	\$665	\$0	\$0	\$0	\$0	\$0	\$0	\$6,086
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	\$3,561	\$8,789	\$8,823	\$3,621	\$0	\$0	\$0	\$0	\$0	\$0	\$36,130
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>\$73,279</b>	<b>\$72,826</b>	<b>\$82,535</b>	<b>\$73,618</b>	<b>\$86,317</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$448,652</b>

**Administrative Expenditures:**

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$1,875
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$750
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$28,140
Insurance	\$5,395	\$5,136	\$5,307	\$5,307	\$5,307	\$3,914	\$0	\$0	\$0	\$0	\$0	\$0	\$30,509
Property Taxes	\$633	\$637	\$637	\$948	\$948	\$948	\$0	\$0	\$0	\$0	\$0	\$0	\$4,750
<b>Total Administrative Expenditures</b>	<b>\$11,288</b>	<b>\$11,034</b>	<b>\$11,205</b>	<b>\$11,516</b>	<b>\$11,659</b>	<b>\$10,123</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$66,824</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	\$2,370	\$2,984	\$2,948	\$3,215	\$3,594	\$0	\$0	\$0	\$0	\$0	\$0	\$17,307
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$2,197</b>	<b>\$2,370</b>	<b>\$2,984</b>	<b>\$2,948</b>	<b>\$3,215</b>	<b>\$3,594</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,307</b>
<b>Total Revenues</b>	<b>\$116,510</b>	<b>\$149,198</b>	<b>\$147,391</b>	<b>\$160,732</b>	<b>\$179,688</b>	<b>\$208,878</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$964,397</b>
<b>Total Expenditures</b>	<b>\$110,925</b>	<b>\$134,382</b>	<b>\$128,767</b>	<b>\$137,480</b>	<b>\$142,962</b>	<b>\$158,714</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$813,229</b>
<b>Operating Income (Loss)</b>	<b>\$7,586</b>	<b>\$14,816</b>	<b>\$18,624</b>	<b>\$23,251</b>	<b>\$36,727</b>	<b>\$50,164</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$151,167</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$279,178
Interest Income	\$31	\$32	\$23	\$24	\$35	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$178
Transfer In	\$0,000	\$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)	\$0	\$0	\$0	\$0	\$0	\$0	(\$95,625)
Principal Expense	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	\$0	\$0	\$0	\$0	\$0	\$0	(\$182,500)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$50,207</b>	<b>\$208</b>	<b>\$199</b>	<b>\$199</b>	<b>\$211</b>	<b>\$208</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,231</b>
<b>Net Non Operating Income / (Loss)</b>	<b>\$57,792</b>	<b>\$15,024</b>	<b>\$18,823</b>	<b>\$23,451</b>	<b>\$36,937</b>	<b>\$50,372</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$202,398</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	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$0	\$0	\$0	\$0	\$0	\$0	\$68,944
<b>Total Revenues</b>	<b>\$7,005</b>	<b>\$9,746</b>	<b>\$12,472</b>	<b>\$9,694</b>	<b>\$12,824</b>	<b>\$17,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68,944</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$0	\$0	\$0	\$0	\$0	\$0	\$50,509
<b>Total Expenditures</b>	<b>\$5,349</b>	<b>\$5,801</b>	<b>\$8,963</b>	<b>\$5,084</b>	<b>\$9,247</b>	<b>\$16,066</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,509</b>
<b>Operating Income (Loss)</b>	<b>\$1,656</b>	<b>\$3,945</b>	<b>\$3,509</b>	<b>\$4,609</b>	<b>\$3,577</b>	<b>\$1,137</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,435</b>

**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
	\$ 3,630,194.62	\$ 769,571.45	\$ 2,307,475.46	\$ 553,147.72	\$ 3,630,194.62

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,307,475.46	\$ (2,284,518.30)	\$ 22,957	\$ 115,694.54
General Fund	\$ 808,157	21.20%	\$ 769,571.45	\$ (769,571.45)	\$ -	\$ 38,585.55
Recreation Fund	\$ 580,882	15.24%	\$ 553,147.72	\$ (547,644.43)	\$ 5,503	\$ 27,734.28
	\$ 3,812,209	100.00%	\$ 3,630,194.62	\$ (3,601,734.17)	\$ 28,460	\$ 182,014.38

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

	Actuals		Actuals		Year to Date		Year to Date	
	3/31/16	3/31/17	3/31/17	Variance	3/31/16	3/31/17	3/31/17	Variance
<b>Revenues:</b>								
Greens Fees	\$ 148,434	\$ 159,445	\$ 159,445	\$ 11,011	\$ 582,005	\$ 710,712	\$ 710,712	\$ 128,707
Greens Cards - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greens Cards - Usage	\$ -	\$ -	\$ -	\$ -	\$ (16,303)	\$ -	\$ -	\$ 16,303
Gift Cards - Sales	\$ 1,063	\$ 716	\$ 716	\$ (348)	\$ 1,063	\$ 6,458	\$ 6,458	\$ 5,395
Gift Cards - Usage	\$ (5,255)	\$ (2,197)	\$ (2,197)	\$ 3,059	\$ (5,255)	\$ (14,762)	\$ (14,762)	\$ (9,507)
Season Advance/Trail Fees	\$ 29,547	\$ 19,171	\$ 19,171	\$ (10,376)	\$ 117,684	\$ 114,115	\$ 114,115	\$ (3,568)
Associate Memberships	\$ 298	\$ 2,923	\$ 2,923	\$ 2,625	\$ 5,662	\$ 19,197	\$ 19,197	\$ 13,535
Driving Range	\$ 10,486	\$ 8,035	\$ 8,035	\$ (2,451)	\$ 31,189	\$ 38,377	\$ 38,377	\$ 7,188
Golf Lessons	\$ 200	\$ 175	\$ 175	\$ (25)	\$ 2,147	\$ 1,095	\$ 1,095	\$ (1,052)
Merchandise Sales	\$ 15,706	\$ 17,203	\$ 17,203	\$ 1,498	\$ 53,026	\$ 68,944	\$ 68,944	\$ 15,918
Restaurant	\$ 188	\$ 643	\$ 643	\$ 455	\$ 158	\$ 6,790	\$ 6,790	\$ 6,632
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$ 1,877	\$ -	\$ 11,264	\$ 11,264	\$ 11,264	\$ -
Miscellaneous Income	\$ (2,056)	\$ 886	\$ 886	\$ 2,942	\$ 12,393	\$ 2,207	\$ 2,207	\$ (10,186)
<b>Total Revenues</b>	<b>\$ 200,488</b>	<b>\$ 208,878</b>	<b>\$ 208,878</b>	<b>\$ 8,390</b>	<b>\$ 795,033</b>	<b>\$ 964,397</b>	<b>\$ 964,397</b>	<b>\$ 169,364</b>
<b>Expenditures:</b>								
Golf Course Expenditures	\$ 8,158	\$ 15,196	\$ 15,196	\$ (7,038)	\$ 56,034	\$ 75,865	\$ 75,865	\$ (19,830)
Restraunt	\$ 1,325	\$ 905	\$ 905	\$ 420	\$ 8,154	\$ 5,565	\$ 5,565	\$ 2,589
Proshop	\$ 8,152	\$ 8,367	\$ 8,367	\$ (215)	\$ 49,579	\$ 48,560	\$ 48,560	\$ 1,019
Merchandise Sales	\$ 9,409	\$ 16,066	\$ 16,066	\$ (6,657)	\$ 35,744	\$ 50,509	\$ 50,509	\$ (14,765)
Cart Facility	\$ 13,427	\$ 12,473	\$ 12,473	\$ 953	\$ 67,161	\$ 68,295	\$ 68,295	\$ (1,135)
Starter Marshals	\$ 5,048	\$ 5,673	\$ 5,673	\$ (624)	\$ 21,674	\$ 31,651	\$ 31,651	\$ (9,977)
Golf Course Maintenance	\$ 68,261	\$ 86,317	\$ 86,317	\$ (18,056)	\$ 404,061	\$ 448,652	\$ 448,652	\$ (44,591)
Administrative	\$ 11,197	\$ 10,123	\$ 10,123	\$ 1,074	\$ 66,334	\$ 66,824	\$ 66,824	\$ (490)
Reserves	\$ 3,176	\$ 3,594	\$ 3,594	\$ (418)	\$ 13,145	\$ 17,307	\$ 17,307	\$ (4,162)
<b>Total Expenditures</b>	<b>\$ 128,152</b>	<b>\$ 158,714</b>	<b>\$ 158,714</b>	<b>\$ (30,562)</b>	<b>\$ 721,888</b>	<b>\$ 813,229</b>	<b>\$ 813,229</b>	<b>\$ (91,342)</b>
<b>Operating Income/(Loss)</b>	<b>\$ 72,336</b>	<b>\$ 50,164</b>	<b>\$ 50,164</b>	<b>\$ (22,172)</b>	<b>\$ 73,145</b>	<b>\$ 151,167</b>	<b>\$ 151,167</b>	<b>\$ 78,022</b>

## Viera East Cash Flow Analysis FY 2017

	Actuals												Projections					Totals
	October	November	December	January	February	March	April	May	June	July	August	September						
<b>I. Cash Flows:</b>																		
<b>Starting Funds</b>																		
Carry Forward																		
<b>Revenues</b>																		
Golf Course	\$ 65,084	\$ 72,670	\$ 87,486	\$ 106,110	\$ 129,361	\$ 166,088	\$ 216,251	\$ 248,078	\$ 249,312	\$ 240,256	\$ 208,381	\$ 187,841						
Course Operations	\$ 118,510	\$ 149,198	\$ 147,391	\$ 160,732	\$ 179,688	\$ 208,878	\$ 171,971	\$ 141,556	\$ 130,976	\$ 107,834	\$ 119,240	\$ 85,355	\$ 1,721,329					
Restaurant	\$ 464	\$ 685	\$ 2,457	\$ 901	\$ 1,642	\$ 643	\$ 1,029	\$ 845	\$ 781	\$ 641	\$ 710	\$ 505	\$ 1,710,028					
<b>Total All Cash</b>	\$ 183,594	\$ 221,867	\$ 234,877	\$ 266,842	\$ 309,049	\$ 374,965	\$ 388,222	\$ 389,634	\$ 380,288	\$ 348,091	\$ 327,621	\$ 273,196	\$ 1,721,329					
<b>Expenses</b>																		
Golf Course	\$ 110,925	\$ 134,382	\$ 128,767	\$ 137,480	\$ 142,962	\$ 158,714	\$ 140,144	\$ 140,322	\$ 140,032	\$ 139,710	\$ 139,780	\$ 139,630	\$ 1,652,848					
Course Operations	\$ 109,951	\$ 133,389	\$ 128,000	\$ 136,495	\$ 142,022	\$ 157,809	\$ 138,931	\$ 138,931	\$ 138,931	\$ 138,806	\$ 139,944	\$ 138,944	\$ 1,641,751					
Restaurant	\$ 974	\$ 993	\$ 768	\$ 986	\$ 940	\$ 905	\$ 1,213	\$ 1,391	\$ 1,101	\$ 904	\$ 836	\$ 666	\$ 11,696					
<b>Cash Less Expenses</b>	\$ 72,670	\$ 87,486	\$ 106,110	\$ 129,361	\$ 166,088	\$ 216,251	\$ 248,078	\$ 249,312	\$ 240,256	\$ 208,381	\$ 187,841	\$ 433,565						
													Projected Revenues FY 2017	\$ 1,721,329				
													Projected Expenses FY 2017	\$ 1,652,848				
													Projected Surplus(Deficit) FY 2017	\$ 68,481				

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

	<u>Rounds of Golf</u>		<u>Year-to-Date</u>	
	<u>Monthly</u>	<u>%</u>	<u>24,325</u>	<u>%</u>
Rounds of Golf - Public	5,059			
Rounds of Golf - CDD Resident	1,060	18%	5,512	19%
Rounds of Golf - Public	3,284	56%	14,898	51%
Rounds of Golf - Member	845	14%	4,971	17%
Rounds of Golf - Staff/Comp	353	6%	1,936	7%
Rounds of Golf - GolfNow Trade	362	6%	1,979	7%
<b>Total Rounds</b>	<b>5,904</b>	<b>100%</b>	<b>29,296</b>	<b>100%</b>

<u>Revenues</u>	
Greens Fees	\$ 159,445
Green Card Usage	\$ -
<b>Adjusted Greens Fee Revenue (Net)</b>	<b>\$ 159,445</b>
Revenues Green Card Usage	\$ -
Revenues CDD Residents	\$ 34,820
Revenues Public	\$ 124,626
Revenues Prepaid	\$ 19,171
Revenues Summer Fun Card	\$ -
Revenues Summer Fun Card Membership	\$ -
	<b>\$ 178,616</b>

<u>Average Revenue Per Round</u>	
Revenue Per Round CDD Residents	\$ 32.85
Revenue Per Round Public	\$ 37.95
Revenue Per Round Prepaid	\$ 22.69