

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>
Assets					
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
Investments:					
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
Total Assets	\$558,302	\$267,204	\$2,464,818	\$2,466,337	\$5,756,661
Liabilities					
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	---	---	---	\$14,457	\$14,457
Due to Golf Course	\$7,934	---	---	---	\$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)
Fund Equity					
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
Total Liabilities, Fund Equity, Other	\$558,302	\$267,204	\$2,464,818	\$2,466,337	\$5,756,661

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
Total Revenues	\$864,536	\$797,761	\$797,711	(\$50)

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
Total Administrative	\$187,820	\$93,910	\$95,134	(\$1,224)

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)
Total Operating	\$140,999	\$70,500	\$75,576	(\$5,077)
<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
Total Maintenance	\$244,000	\$152,000	\$130,079	\$21,921

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
Total Grounds Maintenance	\$291,717	\$146,854	\$142,963	\$3,891
Total Expenditures	\$864,536	\$463,263	\$443,753	\$19,510
Excess Revenue/(Expenditures)	\$0		\$353,959	
Beginning Fund Balance	\$0		\$171,203	
Ending Fund Balance	\$0		\$525,162	

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
Total Revenues	\$63,993	\$31,997	\$35,101	\$3,104
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$35,254	(\$35,254)
Transfer Out	\$0	\$0	\$50,000	(\$50,000)
Total Expenditures	\$0	\$0	\$85,254	(\$85,254)
Excess Revenues/(Expenditures)	\$63,993		(\$50,154)	
Beginning Fund Balance	\$785,491		\$316,454	
Ending Fund Balance	\$849,484		\$266,300	

**Viera East
Community Development District**

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending March 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
Total			<u>\$ 35,254.39</u>

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
Total Revenues	\$2,423,270	\$2,307,525	\$2,308,142	\$617
<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
Total Expenditures	\$2,438,536	\$340,969	\$340,969	\$0
Excess Revenues/(Expenditures)	(\$15,266)		\$1,967,173	
Beginning Fund Balance	\$466,966		\$497,645	
Ending Fund Balance	\$451,701		\$2,464,818	

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)
Total Revenues	\$1,675,527	\$208,878	\$216,767	(\$7,890)	\$964,397	\$918,595	\$45,802
<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)
Total Golf Course Expenditures	\$134,850	\$15,196	\$11,233	(\$3,963)	\$75,865	\$67,398	(\$8,467)

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)
Total Restaurant Expenditures	\$10,700	\$905	\$1,391	\$486	\$5,565	\$5,873	\$308
<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
Total Pro Shop Expenditures	\$120,516	\$8,367	\$10,043	\$1,676	\$48,560	\$60,256	\$11,696

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
Cart Facility							
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
Total Cart Facility	\$144,214	\$12,473	\$12,018	(\$456)	\$68,295	\$72,105	\$3,810
Starter Marshals							
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)
Total Starter Marshals	\$45,045	\$5,673	\$3,754	(\$1,919)	\$31,651	\$22,522	(\$9,130)
Merchandise Sales							
Cost of Goods Sold	\$77,000	\$16,066	\$6,417	(\$9,649)	\$50,509	\$38,500	(\$12,009)
Total Merchandise Sales	\$77,000	\$16,066	\$6,417	(\$9,649)	\$50,509	\$38,500	\$12,009
Golf Course Maintenance							
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
Total Golf Course Maintenance	\$979,818	\$86,317	\$81,652	(\$4,666)	\$448,652	\$489,909	\$41,257
<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)
Total Administrative Expenditures	\$135,630	\$10,123	\$11,303	\$1,180	\$66,824	\$67,815	\$991
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
Total Reserves	\$30,160	\$3,594	\$2,513	(\$1,080)	\$17,307	\$15,080	(\$2,227)
Total Revenues	\$1,675,527	\$208,878	\$216,767	(\$7,890)	\$964,397	\$918,595	\$45,802
Total Expenditures	\$1,677,933	\$158,714	\$140,322	(\$18,392)	\$813,229	\$839,458	\$26,229
Operating Income (Loss)	-\$2,406	\$50,164	\$76,445	(\$26,282)	\$151,167	\$79,136	\$72,031

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)
Total Non Operating Revenues/(Expenditures)	\$2,406	\$208	\$201	\$7	\$51,231	\$1,203	\$50,028
Change in Net Assets	\$0	\$50,372	\$76,646	(\$26,274)	\$202,398	\$80,340	\$122,059
Beginning Net Assets	\$0	---	---	---	(\$2,646,161)	---	---
Ending Net Assets	\$0	---	---	---	(\$2,443,763)	---	---

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
Total Revenues	\$4,789	\$214,806	\$506,420	\$19,975	\$39,376	\$12,346	\$0	\$0	\$0	\$0	\$0	\$0	\$797,711
<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
Total Administrative	\$14,716	\$18,023	\$19,226	\$13,450	\$14,151	\$15,567	\$0	\$0	\$0	\$0	\$0	\$0	\$95,134
<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
Total Operating	\$11,516	\$12,692	\$12,867	\$13,319	\$12,096	\$13,087	\$0	\$0	\$0	\$0	\$0	\$0	\$75,576

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
Total Maintenance	\$14,788	\$10,772	\$9,975	\$16,848	\$8,020	\$69,676	\$0	\$0	\$0	\$0	\$0	\$0	\$130,079

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
Total Grounds Maintenance	\$22,960	\$23,072	\$23,735	\$22,864	\$25,667	\$24,664	\$0	\$0	\$0	\$0	\$0	\$0	\$142,963

Total Expenditures

Total Expenditures	\$63,980	\$64,560	\$65,802	\$66,481	\$59,934	\$122,996	\$0	\$0	\$0	\$0	\$0	\$0	\$443,753
Excess Revenue/(Expenditures)	(\$59,191)	\$150,246	\$440,617	(\$46,506)	(\$20,558)	(\$110,649)	\$0	\$0	\$0	\$0	\$0	\$0	\$353,959

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
Total Revenues	\$118,510	\$149,198	\$147,591	\$160,732	\$179,688	\$208,878	\$0	\$0	\$0	\$0	\$0	\$0	\$964,397
<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
Total Golf Course Expenditures	\$9,373	\$16,599	\$11,151	\$11,954	\$11,590	\$15,196	\$0	\$0	\$0	\$0	\$0	\$0	\$75,865

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	\$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
Total Restaurant Expenditures	\$974	\$993	\$768	\$986	\$940	\$905	\$0	\$0	\$0	\$0	\$0	\$0	\$5,565
Proshop:													
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
Total Pro Shop Expenditures	\$7,646	\$9,211	\$7,468	\$8,403	\$7,465	\$8,367	\$0	\$0	\$0	\$0	\$0	\$0	\$48,560
Merchandise Sales:													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$0	\$0	\$0	\$0	\$0	\$0	\$50,509
Total Merchandise Sales	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$0	\$0	\$0	\$0	\$0	\$0	\$50,509
Cart Facility:													
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
Total Cart Facility	\$9,542	\$9,899	\$7,893	\$8,696	\$19,791	\$12,473	\$0	\$0	\$0	\$0	\$0	\$0	\$68,295

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	\$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
Total Starter Marshals	\$4,479	\$5,195	\$5,508	\$5,358	\$5,437	\$5,673	\$0	\$0	\$0	\$0	\$0	\$0	\$31,651

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
Total Golf Course Maintenance	\$60,076	\$73,279	\$72,826	\$82,535	\$73,618	\$86,317	\$0	\$0	\$0	\$0	\$0	\$0	\$448,652

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
Total Administrative Expenditures	\$11,288	\$11,034	\$11,205	\$11,516	\$11,659	\$10,123	\$0	\$0	\$0	\$0	\$0	\$0	\$66,824

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
Total Reserves	\$2,197	\$2,370	\$2,984	\$2,948	\$3,215	\$3,594	\$0	\$0	\$0	\$0	\$0	\$0	\$17,307
Total Revenues	\$116,510	\$149,198	\$147,391	\$160,732	\$179,688	\$208,878	\$0	\$0	\$0	\$0	\$0	\$0	\$964,397
Total Expenditures	\$110,925	\$134,382	\$128,767	\$137,480	\$142,962	\$158,714	\$0	\$0	\$0	\$0	\$0	\$0	\$813,229
Operating Income (Loss)	\$7,586	\$14,816	\$18,624	\$23,251	\$36,727	\$50,164	\$0	\$0	\$0	\$0	\$0	\$0	\$151,167
<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)
Total Non Operating Revenues/(Expenditures)	\$50,207	\$208	\$199	\$199	\$211	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$51,231
Net Non Operating Income / (Loss)	\$57,792	\$15,024	\$18,823	\$23,451	\$36,937	\$50,372	\$0	\$0	\$0	\$0	\$0	\$0	\$202,398

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
Total Revenues	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$0	\$0	\$0	\$0	\$0	\$0	\$68,944
<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
Total Expenditures	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$0	\$0	\$0	\$0	\$0	\$0	\$50,509
Operating Income (Loss)	\$1,656	\$3,945	\$3,509	\$4,609	\$3,577	\$1,137	\$0	\$0	\$0	\$0	\$0	\$0	\$18,435

**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
Revenues:								
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)
Total Revenues	\$ 200,488	\$ 208,878	\$ 208,878	\$ 8,390	\$ 795,033	\$ 964,397	\$ 964,397	\$ 169,364
Expenditures:								
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)
Total Expenditures	\$ 128,152	\$ 158,714	\$ 158,714	\$ (30,562)	\$ 721,888	\$ 813,229	\$ 813,229	\$ (91,342)
Operating Income/(Loss)	\$ 72,336	\$ 50,164	\$ 50,164	\$ (22,172)	\$ 73,145	\$ 151,167	\$ 151,167	\$ 78,022

Viera East Cash Flow Analysis FY 2017

	Actuals												Projections											
	October	November	December	January	February	March	April	May	June	July	August	September	Totals	April	May	June	July	August	September	Totals				
I. Cash Flows:																								
Starting Funds																								
Carry Forward																								
Revenues																								
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		\$ 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	\$ 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	\$ 11,301	\$ 1,029	\$ 845	\$ 781	\$ 641	\$ 710	\$ 505	\$ 11,301				
Total All Cash	\$ 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	\$ 388,222	\$ 389,634	\$ 380,288	\$ 348,091	\$ 327,621	\$ 273,196	\$ 1,721,329				
Expenses																								
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	\$ 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	\$ 138,944	\$ 138,944	\$ 1,641,751	\$ 138,931	\$ 138,931	\$ 138,931	\$ 138,806	\$ 138,944	\$ 138,944	\$ 1,641,751				
Restaurant	\$ 974	\$ 993	\$ 768	\$ 986	\$ 940	\$ 905	\$ 1,213	\$ 1,391	\$ 1,101	\$ 904	\$ 836	\$ 666	\$ 11,696	\$ 1,213	\$ 1,391	\$ 1,101	\$ 904	\$ 836	\$ 666	\$ 11,696				
Cash Less Expenses	\$ 72,670	\$ 87,486	\$ 106,110	\$ 129,361	\$ 166,088	\$ 216,251	\$ 248,078	\$ 249,312	\$ 240,256	\$ 208,381	\$ 187,841	\$ 133,565		\$ 248,078	\$ 249,312	\$ 240,256	\$ 208,381	\$ 187,841	\$ 133,565					
													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>Monthly</u>	%	<u>Year-to-Date</u>	%
Rounds of Golf - Public	5,059	%	24,325	%
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%
Total Rounds	5,904	100%	29,296	100%

<u>Revenues</u>		
Greens Fees	\$ 159,445	\$ 710,712
Green Card Usage	\$ -	\$ -
Adjusted Greens Fee Revenue (Net)	\$ 159,445	\$ 710,712
Revenues Green Card Usage	\$ -	\$ -
Revenues CDD Residents	\$ 34,820	\$ 171,555
Revenues Public	\$ 124,626	\$ 539,157
Revenues Prepaid	\$ 19,171	\$ 114,115
Revenues Summer Fun Card	\$ -	\$ -
Revenues Summer Fun Card Membership	\$ -	\$ -
	\$ 178,616	\$ 824,827

<u>Average Revenue Per Round</u>		
Revenue Per Round CDD Residents	\$ 32.85	\$ 31.12
Revenue Per Round Public	\$ 37.95	\$ 36.19
Revenue Per Round Prepaid	\$ 22.69	\$ 22.96