

Viera East
Community Development District
 Combined Balance Sheet
 May 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	\$406,921	\$17,956	----	\$478,089	\$902,966
Accounts Receivable	----	----	----	(\$3,910)	(\$3,910)
Assessment Receivable	----	----	----	----	\$0
Rent Receivable	----	----	----	\$654	\$654
Due From Golf Course	\$51,223	----	----	----	\$51,223
Due From General Fund	----	----	----	\$18,901	\$18,901
Due From Capital Reserve	----	----	----	\$2,995	\$2,995
Due from Debt Service	\$5	----	----	----	\$5
Due from Other	----	----	----	\$192	\$192
Inventory - Pro Shop	----	----	----	\$77,587	\$77,587
Investments:					
Custody Account	----	\$254,517	----	----	\$254,517
Benefit Assessment- Series 2012	----	----	----	\$1,018	\$1,018
Reserve - Series 2012	----	----	----	\$280,979	\$280,979
Bond Service 2006	----	----	\$483,502	----	\$483,502
Improvements (Net of Depreciation)	----	----	----	\$1,322,853	\$1,322,853
Prepaid Expenses- Debt	----	----	----	\$121,667	\$121,667
Prepaid Expenses- Operations	\$10,693	----	----	\$47,048	\$57,741
Total Assets	\$468,842	\$272,473	\$483,502	\$2,348,072	\$3,572,890
Liabilities					
Accounts Payable	\$8,327	----	----	\$6,117	\$14,443
Accrued Expenses	\$7,103	----	----	\$2,750	\$9,853
Deferred Revenue- Season Advance	----	----	----	\$84,094	\$84,094
Deferred Revenue- Special Assessments O&M	----	----	----	\$7,509	\$7,509
Deferred Revenue- Special Assessments Debt	----	----	----	\$184,279	\$184,279
Deposit-Divots Grill	----	----	----	\$8,000	\$8,000
Due to General Fund	----	----	\$5	\$51,223	\$51,228
Accrued Interest Payable	----	----	----	\$10,020	\$10,020
Accrued Principal Payable	----	----	----	----	\$0
Golf Cart Lease Payable	----	----	----	----	\$0
Sales Tax Payable	----	----	----	\$8,961	\$8,961
Due to Golf Course	\$18,901	----	----	----	\$18,901
Due to Debt Service	----	----	----	----	\$0
Due to Capital Reserve	----	----	----	----	\$0
Accrued Payroll Payable	\$822	----	----	\$38,505	\$39,327
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	----	----	----	(\$2,231,554)	(\$2,231,554)
Fund Balances	----	----	----	----	----
Assigned - First Quarter	\$176,000	----	----	----	\$176,000
Assigned - Prepaid Expenses	\$10,693	----	----	----	\$10,693
Unassigned	\$246,997	\$272,473	----	----	\$519,470
Restricted for Debt Service	----	----	\$483,497	----	\$483,497
Total Liabilities, Fund Equity, Other	\$468,842	\$272,473	\$483,502	\$2,348,072	\$3,572,890

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

	Adopted Budget	Prorated Budget 5/31/17	Actual 5/31/17	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$795,052	(\$13,105)
Golf Course Administrative Services	\$56,280	\$37,520	\$37,520	\$0
Interest Income	\$100	\$67	\$0	(\$67)
Miscellaneous Income	\$0	\$0	\$0	\$0
Total Revenues	\$864,536	\$845,743	\$832,572	(\$13,171)

Administrative Expenditures

Supervisors Fees	\$29,587	\$19,725	\$21,815	(\$2,091)
Engineering Fees	\$5,000	\$3,333	\$2,275	\$1,058
Attorney's Fees	\$5,000	\$3,333	\$11,174	(\$7,841)
Dissemination	\$1,000	\$667	\$667	\$0
Trustee Fees	\$5,600	\$3,733	\$3,725	\$8
Annual Audit	\$6,500	\$4,333	\$4,306	\$27
Collection Agent	\$2,500	\$1,667	\$1,667	(\$0)
Management Fees	\$108,515	\$72,343	\$65,343	\$7,000
Telephone	\$250	\$167	\$0	\$167
Postage	\$2,500	\$1,667	\$1,862	(\$196)
Printing & Binding	\$5,500	\$3,667	\$929	\$2,738
Insurance	\$7,293	\$4,862	\$4,233	\$629
Legal Advertising	\$2,500	\$1,667	\$199	\$1,467
Other Current Charges	\$1,500	\$1,000	\$1,067	(\$67)
Office Supplies	\$1,000	\$667	\$2,496	(\$1,829)
Dues & Licenses	\$175	\$117	\$117	(\$0)
Information Technology	\$3,400	\$2,267	\$2,267	\$0
Total Administrative	\$187,820	\$125,213	\$124,142	\$1,071

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

	Adopted Budget	Prorated Budget 5/31/17	Actual 5/31/17	Variance
<i>Operating Expenditures</i>				
Salaries	\$114,283	\$76,189	\$82,301	(\$6,113)
Administrative Fee	\$1,142	\$761	\$887	(\$125)
FICA Expense	\$8,743	\$5,829	\$6,096	(\$267)
Employee Insurance	\$7,238	\$4,825	\$4,304	\$521
Workers Compensation	\$2,240	\$1,493	\$1,512	(\$19)
Unemployment	\$853	\$569	\$777	(\$208)
Other Contractual	\$5,500	\$3,667	\$4,465	(\$798)
Training	\$500	\$333	\$107	\$226
Uniforms	\$500	\$333	\$705	(\$372)
Total Operating	\$140,999	\$93,999	\$101,154	(\$7,155)
<i>Maintenance Expenditures</i>				
Canal Maintenance	\$11,000	\$7,333	\$5,695	\$1,638
Lake Bank Restoration	\$60,000	\$60,000	\$57,400	\$2,600
Environmental Services	\$39,000	\$26,000	\$8,291	\$17,709
Water Management System	\$99,000	\$66,000	\$63,539	\$2,461
Control Burns	\$15,000	\$10,000	\$1,500	\$8,500
Contingencies	\$10,000	\$6,667	\$8,621	(\$1,955)
Fire Line Maintenance	\$5,000	\$3,333	\$3,925	(\$592)
Basin Repair	\$5,000	\$3,333	\$2,320	\$1,013
Total Maintenance	\$244,000	\$182,667	\$151,292	\$31,375

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

	Adopted Budget	Prorated Budget 5/31/17	Actual 5/31/17	Variance
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Grounds Maintenance Expenditures

Salaries	\$141,446	\$94,297	\$93,539	\$759
Administrative Fees	\$3,132	\$2,088	\$2,387	(\$299)
FICA	\$10,821	\$7,214	\$6,402	\$812
Health Insurance	\$24,132	\$16,088	\$13,949	\$2,139
Workers Compensation	\$2,772	\$1,848	\$1,615	\$233
Unemployment	\$2,132	\$1,421	\$1,708	(\$286)
Telephone	\$1,500	\$1,000	\$1,231	(\$231)
Utilities	\$7,700	\$5,133	\$3,732	\$1,401
Property Appraiser	\$1,990	\$1,327	\$1,986	(\$659)
Insurance	\$2,099	\$1,399	\$1,154	\$246
Repairs	\$20,000	\$13,333	\$7,505	\$5,828
Fuel	\$23,000	\$15,333	\$8,727	\$6,607
Park Maintenance	\$3,000	\$2,000	\$2,772	(\$772)
Chemicals	\$5,000	\$3,333	\$2,713	\$621
Contingencies	\$1,000	\$667	\$5,482	(\$4,815)
Refuse	\$5,160	\$3,440	\$7,033	(\$3,593)
Office Supplies	\$250	\$167	\$298	(\$131)
Uniforms	\$3,000	\$2,000	\$2,040	(\$40)
Maintenance Reserve - Transfer Out	\$33,583	\$22,389	\$22,389	\$0
Total Grounds Maintenance	\$291,717	\$194,478	\$186,661	\$7,817
Total Expenditures	\$864,536	\$596,357	\$563,249	\$33,108
Excess Revenue/(Expenditures)	\$0		\$269,323	
Beginning Fund Balance	\$0		\$164,367	
Ending Fund Balance	\$0		\$433,690	

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

	Adopted Budget	Prorated Budget 5/31/17	Actual 5/31/17	Variance
<u>Revenues</u>				
Interest Income	\$250	\$167	\$1,219	\$1,052
Reserve Funding - Transfer In (General)	\$33,583	\$22,389	\$22,389	(\$0)
Reserve Funding - Transfer In (Golf)	\$30,160	\$20,107	\$24,851	\$4,744
Total Revenues	\$63,993	\$42,662	\$48,459	\$5,796
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$42,439	(\$42,439)
Transfer Out	\$0	\$0	\$50,000	(\$50,000)
Total Expenditures	\$0	\$0	\$92,439	(\$92,439)
Excess Revenues/(Expenditures)	\$63,993		(\$43,981)	
Beginning Fund Balance			\$316,454	
Ending Fund Balance			\$272,473	

**Viera East
Community Development District**

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

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

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

	Adopted Budget	Prorated Budget 5/31/17	Actual 5/31/17	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$67	\$1,360	\$1,293
Total Revenues	\$2,423,270	\$2,423,237	\$2,424,530	\$1,293
<u>Expenditures</u>				
Series 2006				
Interest-11/1	\$340,831	\$340,831	\$340,831	\$0
Interest-5/1	\$340,831	\$340,831	\$340,831	\$0
Principal-5/1	\$1,710,000	\$1,710,000	\$1,710,000	\$0
Other Debt Service Costs	\$46,873	\$46,873	\$47,016	(\$143)
Total Expenditures	\$2,438,536	\$2,438,536	\$2,438,679	(\$143)
Excess Revenues/(Expenditures)	(\$15,266)		(\$14,148)	
Beginning Fund Balance	\$466,966		\$497,645	
Ending Fund Balance	\$451,701		\$483,497	

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	3,017	2,873	144	27,625	22,161	5,464
Member Rounds	10,000	775	845	(70)	6,549	6,518	31
Comp Rounds	6,000	663	507	156	5,239	3,911	1,328
Total Memberships	60	2	-	2	57	60	(3)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$26	\$35	(\$9)	\$33	\$35	(\$1)
Revenues							
Greens Fees/Cart Fees	\$1,176,000	\$78,486	\$99,372	(\$20,886)	\$919,237	\$766,517	\$152,720
Gift Cards - Sales	\$50,000	\$340	\$4,225	(\$3,885)	\$7,737	\$32,590	(\$24,853)
Gift Cards - Usage	(\$50,000)	(\$1,765)	(\$4,225)	\$2,460	(\$17,955)	(\$32,590)	\$14,635
Season Advance/Trail Fees	\$240,000	\$15,882	\$20,280	(\$4,398)	\$148,412	\$156,432	(\$8,020)
Associate Memberships	\$15,000	\$909	\$1,268	(\$359)	\$21,449	\$9,777	\$11,672
Driving Range	\$72,000	\$6,531	\$6,084	\$447	\$52,788	\$46,930	\$5,859
Golf Lessons	\$15,000	\$175	\$1,268	(\$1,093)	\$1,445	\$9,777	(\$8,332)
Merchandise Sales	\$110,000	\$9,621	\$9,295	\$326	\$89,695	\$71,698	\$17,997
Restaurant	\$10,000	\$34	\$845	(\$811)	\$7,684	\$6,518	\$1,166
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$15,018	\$13,140	\$1,878
Miscellaneous Income	\$15,000	\$4,296	\$1,268	\$3,028	\$6,595	\$9,777	(\$3,182)
Total Revenues	\$1,675,527	\$116,385	\$141,556	(\$25,171)	\$1,252,106	\$1,090,566	\$161,540
Golf Course Expenditures							
Other Contractual Services	\$18,000	\$952	\$1,499	\$547	\$10,112	\$10,496	\$384
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$58	\$58
Telephone/Internet	\$11,500	\$755	\$958	\$203	\$6,863	\$6,706	(\$157)
Postage	\$750	\$37	\$62	\$25	\$71	\$437	\$366
Printing & Binding	\$1,000	\$0	\$83	\$83	\$403	\$583	\$180
Utilities	\$5,000	\$414	\$417	\$3	\$4,090	\$2,916	(\$1,175)
Repairs & Maintenance	\$7,000	\$1,372	\$583	(\$789)	\$4,976	\$4,082	(\$894)
Advertising	\$45,000	\$1,648	\$3,749	\$2,101	\$28,109	\$26,240	(\$1,869)
Bank Charges	\$28,000	\$3,041	\$2,332	(\$709)	\$23,858	\$16,327	(\$7,531)
Office Supplies	\$1,500	\$112	\$125	\$13	\$253	\$875	\$622
Operating Supplies	\$7,500	\$1,387	\$625	(\$762)	\$6,682	\$4,373	(\$2,309)
Meals	\$100	\$77	\$8	(\$69)	\$77	\$58	(\$19)
Dues, Licenses & Subscriptions	\$2,000	\$118	\$167	\$49	\$1,513	\$1,166	(\$347)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$268	\$292	\$23
Training, Education & Employee Relations	\$1,500	\$0	\$125	\$125	\$1,887	\$875	(\$1,012)
Contractual Security	\$3,500	\$425	\$292	(\$134)	\$4,652	\$2,041	(\$2,611)
IT Services	\$1,900	\$85	\$158	\$73	\$3,830	\$1,108	(\$2,722)
Total Golf Course Expenditures	\$134,850	\$10,423	\$11,233	\$810	\$97,644	\$78,631	\$19,013

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Utilities	\$9,000	\$777	\$761	(\$17)	\$5,709	\$5,866	\$157
Pest Control	\$1,700	\$0	\$144	\$144	\$1,038	\$1,108	\$70
Repairs	\$0	\$631	\$0	(\$631)	\$631	\$0	(\$631)
Equipment Lease	\$0	\$88	\$0	(\$88)	\$703	\$0	(\$703)
Total Restaurant Expenditures	\$10,700	\$1,496	\$904	(\$592)	\$8,082	\$6,974	(\$1,107)
<i>Pro Shop Expenditures</i>							
Salaries	\$88,000	\$6,136	\$7,333	\$1,197	\$49,034	\$51,331	\$2,298
Administrative Fee	\$3,551	\$309	\$296	(\$13)	\$2,577	\$2,071	(\$506)
FICA Expense	\$6,315	\$469	\$526	\$57	\$3,699	\$3,684	(\$15)
Health Insurance	\$461	(\$7)	\$38	\$45	\$230	\$269	\$39
Workers Compensation	\$1,618	\$119	\$135	\$16	\$1,060	\$944	(\$116)
Unemployment	\$2,396	\$185	\$200	\$15	\$1,606	\$1,398	(\$208)
Golf Printing	\$500	\$0	\$42	\$42	\$407	\$292	(\$115)
Utilities	\$8,000	\$646	\$667	\$20	\$4,731	\$4,667	(\$64)
Repairs	\$250	\$0	\$21	\$21	\$0	\$146	\$146
Pest Control	\$1,800	\$0	\$150	\$150	\$1,038	\$1,050	\$12
Supplies	\$2,500	\$141	\$208	\$67	\$841	\$1,458	\$617
Uniforms	\$750	\$0	\$63	\$63	\$0	\$438	\$438
Dues, Licenses & Subscriptions	\$375	\$0	\$31	\$31	\$0	\$219	\$219
Training, Education & Employee Relations	\$3,500	\$0	\$292	\$292	\$0	\$2,042	\$2,042
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Total Pro Shop Expenditures	\$120,516	\$7,999	\$10,043	\$2,044	\$65,222	\$70,299	\$5,076

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

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Cart Facility</i>							
Salaries	\$65,564	\$5,439	\$5,463	\$25	\$35,425	\$38,244	\$2,819
Administrative Fee	\$5,258	\$454	\$438	(\$16)	\$3,235	\$3,067	(\$168)
FICA Expense	\$5,019	\$416	\$418	\$2	\$2,696	\$2,928	\$232
Workers Compensation	\$1,286	\$106	\$107	\$2	\$648	\$750	\$102
Unemployment	\$3,337	\$302	\$278	(\$24)	\$1,845	\$1,947	\$102
Utilities	\$12,500	\$1,028	\$1,042	\$14	\$8,160	\$7,292	(\$869)
Fuel	\$500	\$0	\$42	\$42	\$205	\$292	\$87
Cart Lease	\$45,000	\$5,924	\$3,750	(\$2,174)	\$32,330	\$26,250	(\$6,080)
Cart Maintenance	\$2,750	\$1,750	\$229	(\$1,521)	\$4,457	\$1,604	(\$2,853)
Cart & Facilities Supplies	\$1,000	\$102	\$83	(\$19)	\$227	\$583	\$357
Driving Range	\$1,500	\$242	\$125	(\$117)	\$5,808	\$875	(\$4,933)
Uniforms	\$500	\$0	\$42	\$42	\$142	\$292	\$150
Total Cart Facility	\$144,214	\$15,762	\$12,018	(\$3,744)	\$95,177	\$84,123	\$11,054
<i>Starter Marshals</i>							
Salaries	\$36,475	\$4,716	\$3,039	(\$1,677)	\$35,241	\$21,276	(\$13,965)
Administrative Fee	\$3,346	\$290	\$279	(\$12)	\$2,376	\$1,952	(\$424)
FICA Expense	\$2,561	\$361	\$213	(\$147)	\$2,696	\$1,494	(\$1,202)
Workers Compensation	\$656	\$92	\$55	(\$37)	\$647	\$383	(\$265)
Unemployment	\$1,757	\$262	\$146	(\$115)	\$1,839	\$1,025	(\$815)
Uniforms	\$250	\$0	\$21	\$21	\$142	\$146	\$4
Total Starter Marshals	\$45,045	\$5,721	\$3,754	(\$1,968)	\$42,942	\$26,275	\$16,666
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$7,367	\$6,417	(\$951)	\$63,511	\$44,917	(\$18,594)
Total Merchandise Sales	\$77,000	\$7,367	\$6,417	(\$951)	\$63,511	\$44,917	\$18,594
<i>Golf Course Maintenance</i>							
Salaries	\$390,236	\$32,533	\$32,520	(\$13)	\$255,088	\$227,638	(\$27,450)
Administrative Fees	\$7,592	\$772	\$633	(\$139)	\$5,999	\$4,429	(\$1,571)
FICA Expense	\$26,564	\$2,408	\$2,214	(\$194)	\$18,867	\$15,496	(\$3,371)
Employee Insurance	\$45,470	\$4,229	\$3,789	(\$439)	\$33,526	\$26,524	(\$7,002)
Workers Compensation	\$6,806	\$618	\$567	(\$51)	\$4,606	\$3,970	(\$636)
Unemployment	\$5,230	\$309	\$436	\$126	\$5,872	\$3,051	(\$2,821)
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$245	\$245
Consulting Fees	\$6,000	\$1,000	\$500	(\$500)	\$4,500	\$3,500	(\$1,000)
Telephone/Internet	\$4,000	\$0	\$333	\$284	\$2,027	\$2,333	\$306
Utilities/Water	\$25,700	\$2,239	\$2,142	(\$97)	\$17,666	\$14,992	(\$2,675)
Repairs	\$32,000	\$7,951	\$2,667	(\$5,284)	\$32,472	\$18,667	(\$13,805)
Fuel & Oil	\$45,000	\$3,340	\$3,750	\$410	\$22,411	\$26,250	\$3,839
Pest Control	\$1,500	\$247	\$125	(\$122)	\$1,093	\$875	(\$218)
Irrigation/Drainage	\$30,000	\$1,296	\$2,500	\$1,204	\$16,211	\$17,500	\$1,289

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

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
Sand and Topsoil	\$18,000	\$445	\$1,500	\$1,055	\$10,500	\$3,125
Flower/Mulch	\$15,000	\$0	\$1,250	\$1,250	\$8,750	\$7,259
Fertilizer	\$108,500	\$11,343	\$9,042	(\$2,302)	\$63,292	\$26,490
Seed/Sod	\$11,500	\$0	\$958	\$958	\$6,708	(\$1,191)
Trash Removal	\$2,000	\$132	\$167	\$34	\$1,058	\$109
Contingency	\$10,000	\$608	\$833	\$225	\$4,558	\$1,275
First Aid	\$600	\$130	\$50	(\$80)	\$350	(\$131)
Office Supplies	\$500	\$0	\$42	\$42	\$129	\$163
Operating Supplies	\$14,000	\$3,619	\$1,167	(\$2,452)	\$8,167	(\$6,359)
Training	\$500	\$420	\$42	(\$378)	\$292	(\$503)
Janitorial Supplies	\$1,500	\$76	\$125	\$49	\$875	\$670
Soil & Water Testing	\$2,000	\$0	\$167	\$167	\$0	\$1,167
Uniforms	\$10,500	\$741	\$875	\$134	\$7,352	\$6,125
GC Repair and Upgrade	\$50,000	\$0	\$4,167	\$4,167	\$29,167	(\$1,227)
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$3,500
Equipment Lease	\$101,000	\$8,416	\$8,417	\$1	\$55,290	\$58,917
Small Tools	\$500	\$0	\$42	\$42	\$0	\$292
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$350
IT Services	\$600	\$0	\$50	\$50	\$0	\$350
Total Golf Course Maintenance	\$979,818	\$82,921	\$81,652	(\$1,269)	\$611,279	(\$39,719)
Administrative Expenditures						
Legal Fees	\$1,500	\$0	\$125	\$125	\$875	\$875
Arbitrage	\$600	\$50	\$50	\$50	\$400	\$350
Dissemination	\$1,000	\$167	\$83	(\$83)	\$750	\$583
Trustee Fees	\$3,750	\$313	\$313	\$0	\$2,500	\$2,188
Annual Audit	\$1,500	\$122	\$125	\$3	\$994	\$875
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$37,520	\$32,830
Insurance	\$65,000	\$5,587	\$5,417	(\$170)	\$41,775	\$37,917
Property Taxes	\$6,000	\$948	\$500	(\$448)	\$6,646	\$3,500
Total Administrative Expenditures	\$135,630	\$11,876	\$11,303	(\$573)	\$90,585	\$79,118
Renewal & Replacement	\$30,160	\$3,426	\$2,513	(\$913)	\$24,851	\$17,593
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,160	\$3,426	\$2,513	(\$913)	\$24,851	\$17,593
Total Revenues	\$1,675,527	\$116,385	\$141,556	(\$25,171)	\$1,252,106	\$1,090,566
Total Expenditures	\$1,677,933	\$146,992	\$139,835	(\$7,157)	\$1,099,293	\$979,490
Operating Income (Loss)	-\$2,406	(\$30,607)	\$1,721	(\$32,328)	\$152,813	\$111,075

Viera East
 Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending May 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	\$372,237	\$325,707	\$46,530
Interest Income	\$300	\$121	\$25	\$96	\$342	\$175	\$167
Transfer In	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Interest Expense	(\$191,249)	(\$15,937)	(\$15,937)	(\$0)	(\$127,499)	(\$111,562)	(\$15,938)
Principal Expense	(\$365,000)	(\$30,417)	(\$30,417)	(\$0)	(\$243,333)	(\$212,917)	(\$30,417)
Total Non Operating Revenues/(Expenditures)	\$2,406	\$296	\$201	\$95	\$51,746	\$1,404	\$50,342
Change in Net Assets	\$0	(\$30,311)	\$1,921	(\$32,232)	\$204,559	\$112,479	\$92,080
Beginning Net Assets	\$0				(\$2,436,113)		
Ending Net Assets	\$0				(\$2,231,554)		

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$99	\$210,116	\$501,730	\$15,285	\$34,686	\$7,656	\$16,462	\$9,019	\$0	\$0	\$0	\$0	\$795,052
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$37,520
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,789	\$214,806	\$506,420	\$19,975	\$39,376	\$12,346	\$21,152	\$13,709	\$0	\$0	\$0	\$0	\$832,572
Administrative Expenditures													
Supervisors Fees	\$2,488	\$2,258	\$3,577	\$2,525	\$2,488	\$2,258	\$2,488	\$3,734	\$0	\$0	\$0	\$0	\$21,815
Engineering Fees	\$0	\$0	\$0	\$220	\$220	\$220	\$1,615	\$0	\$0	\$0	\$0	\$0	\$2,275
Attorney Fees	\$0	\$4,747	\$0	\$0	\$0	\$2,138	\$0	\$0	\$0	\$0	\$0	\$0	\$11,174
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$0	\$0	\$0	\$0	\$3,725
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$528	\$528	\$0	\$0	\$0	\$0	\$4,306
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$1,667
Management Fees	\$9,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$8,043	\$0	\$0	\$0	\$0	\$65,343
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$81	\$419	\$254	\$148	\$479	\$221	\$100	\$160	\$0	\$0	\$0	\$0	\$1,862
Printing & Binding	\$199	\$116	\$155	\$43	\$140	\$24	\$92	\$160	\$0	\$0	\$0	\$0	\$929
Insurance	\$511	\$511	\$511	\$511	\$654	\$511	\$511	\$511	\$0	\$0	\$0	\$0	\$4,233
Legal Advertising	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Other Current Charges	\$96	\$88	\$88	\$178	\$321	\$130	\$119	\$46	\$0	\$0	\$0	\$0	\$1,067
Office Supplies	\$700	\$501	\$254	\$184	\$208	\$424	\$182	\$42	\$0	\$0	\$0	\$0	\$2,496
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$117
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$0	\$0	\$0	\$0	\$2,267
Total Administrative	\$14,716	\$18,023	\$19,226	\$13,450	\$14,151	\$15,567	\$14,730	\$14,278	\$0	\$0	\$0	\$0	\$124,142
Operating Expenditures													
Salaries	\$9,417	\$9,651	\$10,466	\$10,544	\$9,966	\$10,861	\$10,575	\$10,822	\$0	\$0	\$0	\$0	\$82,301
Administrative Fees	\$99	\$111	\$115	\$115	\$104	\$115	\$112	\$115	\$0	\$0	\$0	\$0	\$887
FICA Expense	\$690	\$709	\$788	\$778	\$739	\$805	\$784	\$802	\$0	\$0	\$0	\$0	\$6,096
Employee Insurance	\$548	\$548	\$449	\$586	\$617	\$581	\$581	\$393	\$0	\$0	\$0	\$0	\$4,304
Workers Compensation	\$171	\$176	\$191	\$192	\$181	\$198	\$192	\$211	\$0	\$0	\$0	\$0	\$1,512
Unemployment	\$0	\$0	\$0	\$602	\$32	\$126	\$17	\$0	\$0	\$0	\$0	\$0	\$777
Other Contractual	\$590	\$1,031	\$511	\$502	\$456	\$401	\$466	\$508	\$0	\$0	\$0	\$0	\$4,465
Training	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
Uniforms	\$0	\$358	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$705
Total Operating	\$11,516	\$12,692	\$12,867	\$13,319	\$12,096	\$13,087	\$12,727	\$12,851	\$0	\$0	\$0	\$0	\$101,154

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	\$438	\$0	\$0	\$57,400	\$0	\$0	\$0	\$0	\$0	\$0	\$57,400
Environmental Services	\$7,223	\$349	\$0	\$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	\$7,565	\$7,765	\$0	\$0	\$0	\$0	\$63,539
Control Burns	\$0	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
Contingencies	\$0	\$1,866	\$862	\$840	\$330	\$0	\$4,723	\$0	\$0	\$0	\$0	\$0	\$8,621
Fire Line Maintenance	\$0	\$792	\$0	\$2,548	\$0	\$585	\$0	\$0	\$0	\$0	\$0	\$0	\$3,925
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$1,160	\$0	\$1,160	\$0	\$0	\$0	\$0	\$2,320
Total Maintenance	\$14,788	\$10,772	\$9,975	\$16,848	\$8,020	\$69,676	\$12,288	\$8,925	\$0	\$0	\$0	\$0	\$151,292
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,533	\$11,571	\$11,785	\$12,157	\$10,891	\$11,835	\$11,824	\$11,942	\$0	\$0	\$0	\$0	\$93,539
Administrative Fees	\$272	\$518	\$272	\$272	\$246	\$272	\$263	\$272	\$0	\$0	\$0	\$0	\$2,387
FICA	\$820	\$534	\$843	\$872	\$781	\$848	\$849	\$856	\$0	\$0	\$0	\$0	\$6,402
Health Insurance	\$1,835	\$1,749	\$1,475	\$2,047	\$1,834	\$1,834	\$1,834	\$1,342	\$0	\$0	\$0	\$0	\$13,949
Workers Compensation	\$210	\$111	\$214	\$221	\$197	\$215	\$215	\$232	\$0	\$0	\$0	\$0	\$1,615
Unemployment	\$20	\$19	\$20	\$709	\$542	\$353	\$31	\$14	\$0	\$0	\$0	\$0	\$1,708
Telephone	\$154	\$104	\$104	\$104	\$206	\$153	\$154	\$253	\$0	\$0	\$0	\$0	\$1,231
Utilities	\$378	\$465	\$527	\$526	\$399	\$420	\$528	\$489	\$0	\$0	\$0	\$0	\$3,732
Property Appraiser	\$0	\$0	\$1,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,986
Insurance	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$0	\$0	\$0	\$0	\$1,154
Repairs	\$760	\$734	\$284	\$525	\$3,484	\$449	\$544	\$726	\$0	\$0	\$0	\$0	\$7,505
Fuel	\$1,308	\$1,327	\$1,745	\$1,170	\$391	\$1,464	\$1,152	\$171	\$0	\$0	\$0	\$0	\$8,727
Park Maintenance	\$934	\$147	\$155	\$160	\$183	\$218	\$816	\$159	\$0	\$0	\$0	\$0	\$2,772
Chemicals	\$0	\$718	\$465	\$300	\$522	\$207	\$610	\$0	\$0	\$0	\$0	\$0	\$2,713
Contingencies	\$0	\$900	\$0	\$0	\$1,722	\$2,207	\$0	\$653	\$0	\$0	\$0	\$0	\$5,482
Refuse	\$1,505	\$860	\$645	\$430	\$992	\$1,097	\$430	\$1,075	\$0	\$0	\$0	\$0	\$7,033
Office Supplies	\$16	\$32	\$0	\$95	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$298
Uniforms	\$272	\$341	\$272	\$333	\$181	\$262	\$178	\$201	\$0	\$0	\$0	\$0	\$2,040
Maintenance Reserve - Transfer Out	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$2,799	\$0	\$0	\$0	\$0	\$22,389
Total Grounds Maintenance	\$22,960	\$23,072	\$23,735	\$22,864	\$25,667	\$24,664	\$22,371	\$21,327	\$0	\$0	\$0	\$0	\$186,661
Total Expenditures	\$63,980	\$64,560	\$65,802	\$66,481	\$59,934	\$122,996	\$62,115	\$57,381	\$0	\$0	\$0	\$0	\$563,249
Excess Revenue/(Expenditures)	(\$59,191)	\$150,246	\$440,617	(\$46,506)	(\$20,558)	(\$110,649)	(\$40,964)	(\$43,672)	\$0	\$0	\$0	\$0	\$269,323

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	2,641	3,097	3,248	3,292	3,788	4,344	4,198	3,017	0	0	0	0	27,625
Member Rounds	720	855	801	948	802	845	803	775	0	0	0	0	6,549
Comp Rounds	533	673	646	688	660	715	661	663	0	0	0	0	5,239
<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	\$130,039	\$78,486	\$0	\$0	\$0	\$0	\$919,237
Gift Cards - Sales	\$410	\$866	\$2,733	\$810	\$924	\$716	\$939	\$540	\$0	\$0	\$0	\$0	\$7,737
Gift Cards - Usage	(\$1,537)	(\$2,451)	(\$1,715)	(\$2,657)	(\$4,207)	(\$2,197)	(\$1,427)	(\$1,765)	\$0	\$0	\$0	\$0	(\$17,955)
Season Advance/Trail Fees	\$19,881	\$26,932	\$11,008	\$17,700	\$19,423	\$19,171	\$18,415	\$15,882	\$0	\$0	\$0	\$0	\$148,412
Associate Memberships	\$3,397	\$4,819	\$3,002	\$3,002	\$2,054	\$2,923	\$1,343	\$909	\$0	\$0	\$0	\$0	\$21,449
Driving Range	\$4,540	\$6,120	\$5,790	\$7,326	\$6,566	\$8,035	\$7,881	\$6,531	\$0	\$0	\$0	\$0	\$52,788
Golf Lessons	\$210	\$175	\$185	\$175	\$175	\$175	\$175	\$175	\$0	\$0	\$0	\$0	\$1,445
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$9,621	\$0	\$0	\$0	\$0	\$89,695
Restaurant	\$464	\$685	\$2,457	\$901	\$1,642	\$643	\$860	\$34	\$0	\$0	\$0	\$0	\$7,684
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$15,018
Miscellaneous Income	\$283	\$325	\$2,618	\$602	(\$2,508)	\$886	\$92	\$4,296	\$0	\$0	\$0	\$0	\$6,595
Total Revenues	\$118,510	\$149,198	\$147,391	\$160,732	\$179,688	\$208,878	\$171,324	\$116,385	\$0	\$0	\$0	\$0	\$1,252,106
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$2,155	\$898	\$1,236	\$1,222	\$1,367	\$1,148	\$1,136	\$952	\$0	\$0	\$0	\$0	\$10,112
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$966	\$940	\$972	\$967	\$0	\$1,470	\$792	\$755	\$0	\$0	\$0	\$0	\$6,863
Postage	\$0	\$0	\$0	\$0	\$33	\$0	\$1	\$37	\$0	\$0	\$0	\$0	\$71
Printing & Binding	\$206	\$0	\$94	\$0	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$403
Utilities	\$377	\$586	\$411	\$439	\$418	\$1,293	\$352	\$414	\$0	\$0	\$0	\$0	\$4,090
Repairs & Maintenance	\$30	\$1,092	\$19	\$566	\$1,257	\$45	\$595	\$1,372	\$0	\$0	\$0	\$0	\$4,976
Advertising	\$3,476	\$9,118	\$3,357	\$3,603	\$1,318	\$2,860	\$2,729	\$1,648	\$0	\$0	\$0	\$0	\$28,109
Bank Charges	\$1,798	\$2,045	\$2,627	\$2,799	\$3,474	\$3,985	\$4,089	\$3,041	\$0	\$0	\$0	\$0	\$23,858
Office Supplies	\$34	\$107	\$0	\$0	\$0	\$0	\$0	\$112	\$0	\$0	\$0	\$0	\$253
Operating Supplies	\$129	\$1,298	\$869	\$1,060	\$489	\$573	\$877	\$1,387	\$0	\$0	\$0	\$0	\$6,682
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$0	\$0	\$0	\$0	\$77
Dues, Licenses, & Subscriptions	\$150	\$110	\$0	\$885	\$0	\$0	\$230	\$77	\$0	\$0	\$0	\$0	\$1,513
Drug Testing - All Departments	\$0	\$76	\$0	\$76	\$76	\$40	\$0	\$118	\$0	\$0	\$0	\$0	\$268
Training, Education, & Employee Relations	\$52	\$0	\$1,455	(\$50)	\$105	\$292	\$34	\$0	\$0	\$0	\$0	\$0	\$1,887
Contractual Security	\$0	\$530	\$112	\$388	\$2,196	\$501	\$501	\$425	\$0	\$0	\$0	\$0	\$4,652
IT Services	\$0	\$0	\$0	\$0	\$755	\$2,990	\$0	\$85	\$0	\$0	\$0	\$0	\$3,830
Total Golf Course Expenditures	\$9,373	\$16,599	\$11,151	\$11,954	\$11,590	\$15,196	\$11,356	\$10,423	\$0	\$0	\$0	\$0	\$97,644

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Utilities	\$740	\$671	\$622	\$752	\$700	\$666	\$781	\$777	\$0	\$0	\$0	\$0	\$5,709
Pest Control	\$146	\$146	\$146	\$146	\$152	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$1,038
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$631	\$0	\$0	\$0	\$0	\$631
Equipment Lease	\$88	\$176	\$0	\$88	\$88	\$88	\$88	\$88	\$0	\$0	\$0	\$0	\$703
Total Restaurant Expenditures	\$974	\$993	\$768	\$986	\$940	\$905	\$1,020	\$1,496	\$0	\$0	\$0	\$0	\$8,082
Proshop:													
Salaries	\$5,752	\$6,801	\$5,783	\$6,192	\$5,483	\$6,367	\$6,520	\$6,136	\$0	\$0	\$0	\$0	\$49,034
Administrative Fees	\$343	\$337	\$241	\$348	\$314	\$348	\$337	\$309	\$0	\$0	\$0	\$0	\$2,577
FICA	\$440	\$520	\$590	\$474	\$419	\$487	\$499	\$469	\$0	\$0	\$0	\$0	\$3,699
Health Insurance	\$35	\$35	(\$7)	\$69	\$35	\$35	\$35	(\$7)	\$0	\$0	\$0	\$0	\$230
Workers Compensation	\$105	\$124	\$265	\$113	\$100	\$116	\$119	\$119	\$0	\$0	\$0	\$0	\$1,060
Unemployment	\$96	\$98	\$68	\$375	\$304	\$295	\$185	\$185	\$0	\$0	\$0	\$0	\$1,606
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,606
Utilities	\$623	\$568	\$512	\$636	\$576	\$516	\$653	\$646	\$0	\$0	\$0	\$0	\$4,731
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$146	\$146	\$146	\$146	\$152	\$152	\$152	\$0	\$0	\$0	\$0	\$0	\$1,038
Supplies	\$106	\$177	\$70	\$51	\$81	\$51	\$164	\$141	\$0	\$0	\$0	\$0	\$841
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Pro Shop Expenditures	\$7,646	\$9,211	\$7,468	\$8,403	\$7,465	\$8,367	\$8,663	\$7,999	\$0	\$0	\$0	\$0	\$65,222
Merchandise Sales:													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$0	\$0	\$0	\$0	\$63,511
Total Merchandise Sales	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$0	\$0	\$0	\$0	\$63,511
Cart Facility:													
Salaries	\$3,416	\$4,177	\$3,767	\$4,463	\$4,187	\$4,759	\$5,218	\$5,439	\$0	\$0	\$0	\$0	\$35,425
Administrative Fees	\$415	\$402	\$439	\$456	\$412	\$456	\$201	\$454	\$0	\$0	\$0	\$0	\$3,235
FICA Expense	\$261	\$320	\$288	\$341	\$320	\$364	\$385	\$416	\$0	\$0	\$0	\$0	\$2,696
Workers Compensation	\$62	\$76	\$69	\$81	\$76	\$87	\$92	\$106	\$0	\$0	\$0	\$0	\$648
Unemployment	\$164	\$187	\$164	\$253	\$232	\$264	\$279	\$302	\$0	\$0	\$0	\$0	\$1,845
Utilities	\$838	\$874	\$952	\$1,090	\$1,041	\$1,166	\$1,171	\$1,028	\$0	\$0	\$0	\$0	\$8,160
Fuel	\$30	\$34	\$42	\$25	\$13	\$35	\$26	\$26	\$0	\$0	\$0	\$0	\$205
Golf Cart Lease	\$3,453	\$3,453	\$3,453	\$3,453	\$3,544	\$5,597	\$3,453	\$5,924	\$0	\$0	\$0	\$0	\$32,330
Cart Maintenance	\$19	\$0	(\$2,449)	(\$883)	\$6,406	(\$447)	\$60	\$1,750	\$0	\$0	\$0	\$0	\$4,457
Cart & Facilities Supplies	\$23	\$0	\$933	(\$820)	\$384	(\$395)	\$60	\$102	\$0	\$0	\$0	\$0	\$227
Driving Range	\$861	\$236	\$236	\$236	\$3,176	\$587	\$236	\$242	\$0	\$0	\$0	\$0	\$5,808
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Total Cart Facility	\$9,542	\$9,899	\$7,893	\$8,696	\$19,791	\$12,473	\$11,120	\$15,762	\$0	\$0	\$0	\$0	\$95,177

Vierra East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Starter Marshals:													
Salaries	\$3,627	\$4,157	\$4,564	\$4,401	\$4,499	\$4,679	\$4,598	\$4,716	\$0	\$0	\$0	\$0	\$35,241
Administrative Fees	\$332	\$321	\$308	\$290	\$262	\$290	\$281	\$290	\$0	\$0	\$0	\$0	\$2,376
FICA Expense	\$277	\$318	\$318	\$337	\$344	\$358	\$352	\$361	\$0	\$0	\$0	\$0	\$2,696
Workers Compensation	\$66	\$76	\$83	\$80	\$82	\$85	\$84	\$92	\$0	\$0	\$0	\$0	\$647
Unemployment	\$176	\$182	\$204	\$250	\$250	\$260	\$255	\$262	\$0	\$0	\$0	\$0	\$1,839
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Total Starter Marshals	\$4,479	\$5,195	\$5,508	\$5,358	\$5,437	\$5,673	\$5,569	\$5,721	\$0	\$0	\$0	\$0	\$42,942

Golf Course Maintenance:

Salaries	\$28,656	\$30,853	\$31,805	\$34,837	\$29,340	\$33,865	\$33,196	\$32,533	\$0	\$0	\$0	\$0	\$255,088
Administrative Fees	\$722	\$694	\$767	\$758	\$713	\$800	\$774	\$772	\$0	\$0	\$0	\$0	\$5,999
FICA Expense	\$2,115	\$2,285	\$2,568	\$2,568	\$2,163	\$2,501	\$2,452	\$2,408	\$0	\$0	\$0	\$0	\$18,867
Employee Insurance	\$3,609	\$3,609	\$2,915	\$5,777	\$4,455	\$4,466	\$4,466	\$4,229	\$0	\$0	\$0	\$0	\$33,526
Workers Compensation	\$517	\$548	\$571	\$603	\$547	\$608	\$593	\$618	\$0	\$0	\$0	\$0	\$4,606
Unemployment	\$128	\$149	\$99	\$2,074	\$1,270	\$1,244	\$598	\$309	\$0	\$0	\$0	\$0	\$5,872
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$500	\$500	\$1,000	\$0	\$500	\$1,000	\$0	\$0	\$0	\$0	\$4,500
Telephone/Internet	\$353	\$304	\$353	\$359	\$510	\$49	\$50	\$50	\$0	\$0	\$0	\$0	\$2,027
Utilities/Water	\$1,937	\$2,179	\$2,437	\$2,488	\$1,923	\$2,021	\$2,442	\$2,239	\$0	\$0	\$0	\$0	\$17,666
Repairs	\$1,737	\$2,802	\$4,801	\$1,944	\$5,689	\$6,620	\$928	\$7,951	\$0	\$0	\$0	\$0	\$32,472
Fuel & Oil	\$2,727	\$3,198	\$3,755	\$2,593	\$1,002	\$3,513	\$2,284	\$3,340	\$0	\$0	\$0	\$0	\$22,411
Pest Control	\$119	\$119	\$119	\$119	\$124	\$124	\$124	\$247	\$0	\$0	\$0	\$0	\$1,093
Irrigation/Drainage	\$1,899	\$2,165	\$1,530	\$1,041	\$1,015	\$5,022	\$2,243	\$1,296	\$0	\$0	\$0	\$0	\$16,211
Sand and Topsoil	\$0	\$465	\$2,802	\$1,146	\$448	\$2,070	\$0	\$445	\$0	\$0	\$0	\$0	\$7,375
Flower/Mulch	\$0	\$0	\$0	\$0	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,491
Fertilizer/Chemicals	\$5,697	\$14,981	\$12,228	\$9,137	\$9,838	\$13,210	\$13,347	\$11,343	\$0	\$0	\$0	\$0	\$89,782
Seed/Sod	\$0	\$0	\$162	\$1,934	\$1,934	\$1,934	\$1,934	\$1,932	\$0	\$0	\$0	\$0	\$7,899
Trash Removal	\$132	\$132	\$132	\$132	\$132	\$132	\$132	\$132	\$0	\$0	\$0	\$0	\$1,058
Contingency	\$2,200	\$0	\$0	\$1,000	\$0	\$750	\$0	\$608	\$0	\$0	\$0	\$0	\$4,558
First Aid	\$129	\$0	\$0	\$0	\$222	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$481
Office Supplies	\$0	\$0	\$94	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$129
Operating Supplies	\$0	\$1,385	\$943	\$2,191	\$945	\$3,104	\$2,338	\$3,619	\$0	\$0	\$0	\$0	\$14,525
Training	\$0	\$0	\$0	\$0	\$375	\$0	\$0	\$420	\$0	\$0	\$0	\$0	\$795
Janitorial Supplies	\$0	\$0	\$130	\$0	\$0	\$0	\$0	\$76	\$0	\$0	\$0	\$0	\$205
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GC Repair and Upgrade	\$947	\$1,325	\$947	\$1,231	\$972	\$665	\$525	\$741	\$0	\$0	\$0	\$0	\$7,352
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$5,951	\$5,586	\$3,361	\$8,789	\$8,823	\$3,621	\$10,744	\$8,416	\$0	\$0	\$0	\$0	\$55,290
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	\$82,555	\$73,618	\$86,317	\$79,706	\$82,921	\$0	\$0	\$0	\$0	\$611,279

Administrative Expenditures:

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$400
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$167	\$0	\$0	\$0	\$0	\$750
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$2,500
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$122	\$122	\$0	\$0	\$0	\$0	\$994
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$37,520
Insurance	\$5,395	\$5,136	\$5,307	\$5,307	\$5,450	\$3,914	\$5,679	\$5,587	\$0	\$0	\$0	\$0	\$41,775
Property Taxes	\$633	\$637	\$637	\$948	\$948	\$948	\$948	\$948	\$0	\$0	\$0	\$0	\$6,646
Total Administrative Expenditures	\$11,288	\$11,034	\$11,205	\$11,516	\$11,659	\$10,123	\$11,885	\$11,876	\$0	\$0	\$0	\$0	\$90,585

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Reserves:</i>													
Renewal & Replacement	\$2,197	\$2,370	\$2,984	\$2,948	\$3,215	\$3,594	\$4,118	\$3,426	\$0	\$0	\$0	\$0	\$24,851
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$2,197	\$2,370	\$2,984	\$2,948	\$3,215	\$3,594	\$4,118	\$3,426	\$0	\$0	\$0	\$0	\$24,851
Total Revenues	\$118,510	\$149,198	\$147,391	\$160,732	\$179,688	\$208,878	\$171,324	\$116,385	\$0	\$0	\$0	\$0	\$1,252,106
Total Expenditures	\$110,925	\$134,382	\$128,767	\$137,480	\$142,962	\$158,714	\$139,071	\$146,992	\$0	\$0	\$0	\$0	\$1,099,293
Operating Income (Loss)	\$7,586	\$14,816	\$18,624	\$23,251	\$36,727	\$50,164	\$32,253	(\$30,607)	\$0	\$0	\$0	\$0	\$152,813
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$372,237
Interest Income	\$31	\$32	\$23	\$24	\$35	\$32	\$44	\$121	\$0	\$0	\$0	\$0	\$342
Transfer In	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Interest Expense	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	(\$15,937)	\$0	\$0	\$0	\$0	(\$127,499)
Principal Expense	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	(\$30,417)	\$0	\$0	\$0	\$0	(\$243,333)
Total Non Operating Revenues/(Expenditures)	\$50,207	\$208	\$199	\$199	\$211	\$208	\$219	\$296	\$0	\$0	\$0	\$0	\$51,746
Net Non Operating Income / (Loss)	\$57,792	\$15,024	\$18,823	\$23,451	\$36,937	\$50,372	\$32,472	(\$30,311)	\$0	\$0	\$0	\$0	\$204,559

Viera East Community Development District

ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$9,621	\$0	\$0	\$0	\$0	\$89,695
Total Revenues	\$7,005	\$9,746	\$12,472	\$9,694	\$12,824	\$17,203	\$11,130	\$9,621	\$0	\$0	\$0	\$0	\$89,695
<i>Expenditures</i>													
Cost of Goods Sold	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$0	\$0	\$0	\$0	\$63,511
Total Expenditures	\$5,349	\$5,801	\$8,963	\$5,084	\$9,247	\$16,066	\$5,634	\$7,367	\$0	\$0	\$0	\$0	\$63,511
Operating Income (Loss)	\$1,656	\$3,945	\$3,509	\$4,609	\$3,577	\$1,137	\$5,496	\$2,253	\$0	\$0	\$0	\$0	\$26,184

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

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
10/21/16	\$ 467.34	\$ 99.07	\$ 297.06	\$ 71.21	\$ 467.34
11/15/16	\$ 40,300.65	\$ 8,543.41	\$ 25,616.47	\$ 6,140.78	\$ 40,300.65
11/23/16	\$ 950,848.92	\$ 201,572.16	\$ 604,391.99	\$ 144,884.77	\$ 950,848.92
12/12/16	\$ 2,126,613.70	\$ 450,824.64	\$ 1,351,748.16	\$ 324,040.90	\$ 2,126,613.70
12/19/16	\$ 240,126.65	\$ 50,904.88	\$ 152,632.68	\$ 36,589.09	\$ 240,126.65
1/10/17	\$ 72,097.38	\$ 15,284.05	\$ 45,827.55	\$ 10,985.77	\$ 72,097.38
2/6/17	\$ 163,406.09	\$ 34,640.75	\$ 103,866.48	\$ 24,898.86	\$ 163,406.09
2/6/2017 (1)	\$ 216.95	\$ 45.99	\$ 137.90	\$ 33.06	\$ 216.95
3/9/17	\$ 36,116.94	\$ 7,656.49	\$ 22,957.16	\$ 5,503.29	\$ 36,116.94
4/11/17	\$ 77,644.20	\$ 16,459.93	\$ 49,353.30	\$ 11,830.97	\$ 77,644.20
4/11/2017 (2)	\$ 8.12	\$ 1.72	\$ 5.16	\$ 1.24	\$ 8.12
4/30/2017 (3)	\$ 46,873.00	\$ -	\$ 46,873.00	\$ -	\$ 46,873.00
5/5/17	\$ 42,543.51	\$ 9,018.87	\$ 19,463.08	\$ 14,061.56	\$ 42,543.51
	\$ 3,797,263.45	\$ 795,051.98	\$ 2,423,170.00	\$ 579,041.48	\$ 3,797,263.45

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	Assessments Outstanding
Debt Service Fund	\$ 2,423,170	63.56%	\$ 2,423,170.00	\$ (2,403,706.92)	\$ -	\$ 0.00
General Fund	\$ 808,157	21.20%	\$ 795,051.98	\$ (795,051.98)	\$ -	\$ 13,105.02
Recreation Fund	\$ 580,882	15.24%	\$ 579,041.48	\$ (564,979.92)	\$ -	\$ 1,840.52
	\$ 3,812,209	100.00%	\$ 3,797,263.45	\$ (3,763,738.81)	\$ -	\$ 14,945.55

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

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

	Actuals 5/31/16	Actuals 5/31/17	Variance	Year to Date 5/31/16	Year to Date 5/31/17	Variance
<i>Revenues:</i>						
Greens Fees	\$ 31,427	\$ 78,486	\$ 47,058	\$ 711,594	\$ 919,237	\$ 207,642
Greens Cards - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greens Cards - Usage	\$ -	\$ -	\$ -	\$ (16,303)	\$ -	\$ 16,303
Gift Cards - Sales	\$ 115	\$ 340	\$ 225	\$ 1,275	\$ 7,737	\$ 6,461
Gift Cards - Usage	\$ (1,891)	\$ (1,765)	\$ 125	\$ (10,502)	\$ (17,955)	\$ (7,453)
Season Advance/Trail Fees	\$ 6,975	\$ 15,882	\$ 8,907	\$ 140,432	\$ 148,412	\$ 7,980
Associate Memberships	\$ -	\$ 909	\$ 909	\$ 5,811	\$ 21,449	\$ 15,638
Driving Range	\$ 4,001	\$ 6,531	\$ 2,530	\$ 42,746	\$ 52,788	\$ 10,042
Golf Lessons	\$ 1,425	\$ 175	\$ (1,250)	\$ 3,897	\$ 1,445	\$ (2,452)
Merchandise Sales	\$ 5,102	\$ 9,621	\$ 4,519	\$ 70,999	\$ 89,695	\$ 18,696
Restaurant	\$ (558)	\$ 34	\$ 592	\$ (865)	\$ 7,684	\$ 8,550
Special Assessments - Operations	\$ 1,977	\$ 1,877	\$ (100)	\$ 15,118	\$ 15,018	\$ (100)
Miscellaneous Income	\$ 306	\$ 4,296	\$ 3,990	\$ 11,827	\$ 6,595	\$ (5,232)
Total Revenues	\$ 48,879	\$ 116,385	\$ 67,506	\$ 976,030	\$ 1,252,106	\$ 276,075
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 8,753	\$ 10,423	\$ (1,670)	\$ 75,054	\$ 97,644	\$ (22,590)
Restraunt	\$ 921	\$ 1,496	\$ (575)	\$ 10,026	\$ 8,082	\$ 1,945
Proshop	\$ 7,402	\$ 7,999	\$ (597)	\$ 65,331	\$ 65,222	\$ 109
Merchandise Sales	\$ 2,565	\$ 7,367	\$ (4,802)	\$ 48,307	\$ 63,511	\$ (15,204)
Cart Facility	\$ 8,197	\$ 15,762	\$ (7,565)	\$ 83,720	\$ 95,177	\$ (11,457)
Starter Marshals	\$ 3,135	\$ 5,721	\$ (2,586)	\$ 29,450	\$ 42,942	\$ (13,492)
Golf Course Maintenance	\$ 70,446	\$ 82,921	\$ (12,475)	\$ 538,150	\$ 611,279	\$ (73,130)
Administrative	\$ 10,875	\$ 11,876	\$ (1,001)	\$ 88,128	\$ 90,585	\$ (2,457)
Reserves	\$ 2,642	\$ 3,426	\$ (784)	\$ 19,798	\$ 24,851	\$ (5,054)
Total Expenditures	\$ 114,937	\$ 146,992	\$ (32,055)	\$ 957,964	\$ 1,099,293	\$ (141,329)
Operating Income/(Loss)	\$ (66,058)	\$ (30,607)	\$ 35,451	\$ 18,066	\$ 152,813	\$ 134,747

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

	Rounds of Golf			
	Monthly		Year to Date	
Rounds of Golf- Public	<u>3,042</u>	<u>%</u>	<u>31,071</u>	<u>%</u>
Rounds of Golf- CDD Resident	683	15%	7,133	18%
Rounds of Golf- Public	2,334	52%	20,492	52%
Rounds of Golf- Member	775	17%	6,549	17%
Rounds of Golf- Staff/Comp	330	7%	2,584	7%
Rounds of Golf- GolfNow Trade	333	7%	2,655	7%
Total Rounds	<u>4,455</u>	<u>100%</u>	<u>39,413</u>	<u>100%</u>

Revenues			
Greens Fees	\$ 79,144		\$ 914,012
Green Card Usage	\$ -		\$ -
Adjusted Greens Fees Revenue	<u>\$ 79,144</u>		<u>\$ 914,012</u>
Revenues Green Card Usage	\$ -		\$ -
Revenues CDD Residents	\$ 16,333		\$ 214,840
Revenues Public	\$ 62,811		\$ 708,098
Revenues Prepaid	\$ 15,882		\$ 148,412
Revenues Summer Fun Card	\$ -		\$ -
Revenues Summer Fun Card Membership	\$ -		\$ -
	<u>\$ 95,026</u>		<u>\$ 1,071,349</u>

Average Revenue per Round			
Revenue Per Round CDD Residents	\$ 23.91		\$ 30.12
Revenue Per Round Public	\$ 26.91		\$ 34.55
Revenue Per Round Prepaid	\$ 20.49		\$ 22.66