

Viera East
Community Development District
 Combined Balance Sheet
 July 31, 2016

	<u>Governmental Fund Types</u>				<u>Totals</u>
	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>(memorandum only)</u>
Assets					
Operating Account	\$386,009	\$33,069	---	\$85,510	\$504,587
Accounts Receivable	---	---	---	\$4,902	\$4,902
Assessment Receivable	---	---	---	---	\$0
Due From Golf Course	\$78	---	---	---	\$78
Due From General Fund	---	---	---	\$17,182	\$17,182
Due From Capital Reserve	---	---	---	---	\$0
Due from Other	---	---	---	---	\$0
Inventory - Pro Shop	---	---	---	\$50,545	\$50,545
Investments:					
Custody Account	---	\$326,297	---	---	\$326,297
Benefit Assessment- Series 2012	---	---	---	\$99,502	\$99,502
Reserve - Series 2012	---	---	---	\$280,632	\$280,632
Bond Service 2006	---	---	\$497,455	---	\$497,455
Improvements (Net of Depreciation)	---	---	---	\$1,221,756	\$1,221,756
Prepaid Expenses- Debt	---	---	---	\$59,167	\$59,167
Prepaid Expenses- Operations	\$7,279	---	---	\$35,351	\$42,631
Total Assets	\$393,366	\$359,366	\$497,455	\$1,854,547	\$3,104,734
Liabilities					
Accounts Payable	\$15,504	\$13,288	---	\$17,348	\$46,139
Accrued Expenses	---	---	---	---	\$0
Deferred Revenue- Season Advance	---	---	---	\$50,511	\$50,511
Deferred Revenue- Special Assessments O&M	---	---	---	\$3,755	\$3,755
Deferred Revenue- Special Assessments Debt	---	---	---	\$111,326	\$111,326
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	---	\$345	\$345
Accrued Interest Payable	---	---	---	\$45,875	\$45,875
Accrued Principal Payable	---	---	---	---	\$0
Golf Cart Lease Payable	---	---	---	\$12,960	\$12,960
Sales Tax Payable	---	---	---	\$2,207	\$2,207
Due to Golf Course	\$17,182	---	---	---	\$17,182
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$3,692	---	---	\$8,476	\$12,168
Bonds Payable - Series 2012	---	---	---	\$4,800,000	\$4,800,000
Bond Discount	---	---	---	(\$26,643)	(\$26,643)
Deferred Loss	---	---	---	(\$264,270)	(\$264,270)
Fund Equity					
Net Assets	---	---	---	---	---
Fund Balances	---	---	---	---	---
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$7,279	---	---	---	\$7,279
Unassigned	\$173,709	\$346,078	---	---	\$519,787
Restricted for Debt Service	---	---	\$497,455	---	\$497,455
Total Liabilities, Fund Equity, Other	\$393,366	\$359,366	\$497,455	\$1,854,547	\$3,104,734

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

	Adopted Budget	Prorated Budget 7/31/16	Actual 7/31/16	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$1
Golf Course Administrative Services	\$56,280	\$46,900	\$46,900	\$0
Interest Income	\$100	\$83	\$8	(\$76)
Miscellaneous Income	\$0	\$0	\$1,165	\$1,165
Total Revenues	\$864,536	\$855,139	\$856,230	\$1,091

Administrative Expenditures

Supervisors Fees	\$29,587	\$24,656	\$24,311	\$345
Engineering Fees	\$5,000	\$4,167	\$290	\$3,877
Attorney's Fees	\$5,000	\$4,167	\$10,555	(\$6,389)
Dissemination	\$1,000	\$833	\$833	(\$0)
Trustee Fees	\$5,600	\$4,667	\$4,651	\$16
Annual Audit	\$6,500	\$5,417	\$5,200	\$217
Collection Agent	\$2,500	\$2,083	\$2,083	\$0
Management Fees	\$108,515	\$90,429	\$90,428	\$1
Computer Services	\$1,000	\$833	\$833	\$0
Telephone	\$250	\$208	\$0	\$208
Postage	\$1,500	\$1,250	\$1,893	(\$643)
Printing & Binding	\$3,000	\$2,500	\$3,288	(\$788)
Insurance	\$7,510	\$6,258	\$5,646	\$613
Legal Advertising	\$2,500	\$2,083	\$770	\$1,313
Other Current Charges	\$1,500	\$1,250	\$1,238	\$12
Office Supplies	\$1,000	\$833	\$1,682	(\$849)
Dues & Licenses	\$175	\$146	\$146	(\$0)
Website Maintenance	\$2,400	\$2,000	\$2,000	\$0
Total Administrative	\$184,537	\$153,781	\$155,849	(\$2,068)

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

	Adopted Budget	Prorated Budget 7/31/16	Actual 7/31/16	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$113,570	\$94,642	\$90,356	\$4,285
Administrative Fee	\$1,128	\$940	\$879	\$61
FICA Expense	\$7,486	\$6,238	\$6,685	(\$446)
Employee Insurance	\$6,006	\$5,005	\$6,498	(\$1,493)
Workers Compensation	\$2,382	\$1,985	\$1,695	\$290
Unemployment	\$853	\$711	\$875	(\$165)
Other Contractual	\$5,100	\$4,250	\$4,763	(\$513)
Training	\$500	\$417	\$530	(\$113)
Dues, Licenses	\$100	\$83	\$0	\$83
Uniforms	\$500	\$417	\$247	\$169
Total Operating	\$137,625	\$114,688	\$112,528	\$2,159

<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$5,000	\$5,000	\$11,407	(\$6,407)
Lake Bank Restoration	\$60,000	\$60,000	\$58,995	\$1,005
Environmental Services	\$39,000	\$32,500	\$14,117	\$18,383
Water Management System	\$99,000	\$82,500	\$80,979	\$1,521
Control Burns	\$15,000	\$12,500	\$0	\$12,500
Contingencies	\$10,000	\$8,333	\$2,344	\$5,989
Fire Line Maintenance	\$5,000	\$4,167	\$1,669	\$2,497
Basin Repair	\$5,000	\$4,167	\$0	\$4,167
Total Maintenance	\$238,000	\$209,167	\$169,511	\$39,656

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

	Adopted Budget	Prorated Budget 7/31/16	Actual 7/31/16	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$135,351	\$112,793	\$106,690	\$6,102
Administrative Fees	\$3,132	\$2,610	\$2,580	\$30
FICA	\$10,254	\$8,545	\$7,612	\$933
Health Insurance	\$23,412	\$19,510	\$17,032	\$2,478
Workers Compensation	\$2,627	\$2,189	\$1,998	\$191
Unemployment	\$2,132	\$1,777	\$1,739	\$38
Telephone	\$1,500	\$1,250	\$1,427	(\$177)
Utilities	\$7,000	\$5,833	\$4,540	\$1,293
Insurance	\$1,162	\$968	\$1,799	(\$831)
Repairs	\$15,000	\$12,500	\$9,351	\$3,149
Fuel	\$23,000	\$19,167	\$13,090	\$6,077
Park Maintenance	\$3,000	\$2,500	\$2,923	(\$423)
Chemicals	\$5,000	\$4,167	\$2,717	\$1,449
Contingencies	\$1,000	\$833	\$3,487	(\$2,653)
Refuse	\$5,000	\$4,167	\$6,054	(\$1,887)
Office Supplies	\$250	\$208	\$764	(\$555)
Uniforms	\$3,000	\$2,500	\$2,566	(\$66)
Maintenance Reserve - Transfer Out	\$62,554	\$52,128	\$52,128	(\$0)
Total Grounds Maintenance	\$304,374	\$253,645	\$238,497	\$15,148
Total Expenditures	\$864,536	\$731,280	\$676,384	\$54,896
Excess Revenue/(Expenditures)	\$0	\$123,859	\$179,845	\$55,986
Beginning Fund Balance	\$0	\$0	\$177,143	\$177,143
Ending Fund Balance	\$0	\$123,859	\$356,988	\$233,129

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

	Adopted Budget	Prorated Budget 7/31/16	Actual 7/31/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$208	\$2,425	\$2,217
Reserve Funding - Transfer In (General)	\$62,554	\$52,128	\$52,128	\$0
Reserve Funding - Transfer In (Golf)	\$28,880	\$24,067	\$21,525	(\$2,542)
Total Revenues	\$91,684	\$76,403	\$76,079	(\$325)
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$390,748	(\$390,748)
Transfer Out	\$0	\$0	\$150,000	(\$150,000)
Total Expenditures	\$0	\$0	\$540,748	(\$540,748)
Excess Revenues/(Expenditures)	\$91,684		(\$464,670)	
Beginning Fund Balance	\$785,491		\$810,748	
Ending Fund Balance	\$877,175		\$346,078	

Viera East Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending July 31, 2016

Check Date	Vendor	Detail	Amount
<i>Capital Outlay</i>			
FY2015			
12/2/14	M&M Professional Grounds	Sod	\$ 3,600
12/2/14	Rockledge Mower	Mower	\$ 420
1/8/15	Weeks Farm	Maintenance Equipment	\$ 7,613
1/8/15	BlueTarp	Water Pump	\$ 607
2/10/15	Pirtek	Equipment Hoses	\$ 1,199
4/3/15	Paynes Restaurant Equipment	Kitchen Fryer	\$ 950
4/3/15	Hobart	Fryer Service Call	\$ 259
4/3/15	D&H Magic Air	Clean Ice Machine	\$ 558
4/3/15	Jimmie Brownlee, LLC	Install Fryer	\$ 212
4/3/15	D&H Magic Air	Repair Ice Machine	\$ 2,132
4/3/15	D&H Magic Air	Repair Ice Machine	\$ 1,478
4/3/15	D&H Magic Air	Walk-In Cooler	\$ 11,051
5/9/15	E&M Hydraulic Equipment	Air Compressor	\$ 3,310
5/9/15	Paynes Restaurant Equipment	Kitchen Range	\$ 6,233
5/9/15	Jimmie Brownlee, LLC	Install Kitchen Range	\$ 551
5/9/15	Robert Walker Inc	G/C Master Plan Retainer	\$ 5,000
8/7/15	Paynes Restaurant Equipment	Ice Maker	\$ 2,788
8/13/15	Robert Walker Inc	G/C Master Plan	\$ 15,889
9/10/15	Golf Now	POS Equipment	\$ 1,825
9/11/15	Golf Now	POS Equipment	\$ 430
9/11/15	Golf Now	POS Equipment	\$ 3,000
9/11/15	Robinson Equipment	Tractor	\$ 17,275
9/11/15	Robinson Equipment	Tractor	\$ 19,590
10/2/15	Champions Honda	Kawasaki Mule	\$ 10,845
10/23/15	Wesco Turf, Inc.	Surface Rollers	\$ 9,205
Total Fiscal Year 2015			\$ 126,018
FY2016			
10/23/15	Division Services, Inc.	HVAC Installation	\$ 25,200
11/6/15	Pine Creek Turf, Inc.	TifEagle Turf	\$ 74,184
11/6/15	Robinson Equipment	Tractor Canopy	\$ 550
11/20/15	Golf Now	POS Equipment	\$ 900
1/22/16	Paramount Plumbing	Tankless Water Heater	\$ 3,500
1/22/16	Amazon	Golf Course Laptop	\$ 902
2/5/16	Dial Plumbing & A/C Inc	Repair Faucet	\$ 234
2/5/16	Dial Plumbing & A/C Inc	Remove Mixing Valve	\$ 224
2/5/16	A&W Electric Co, Inc	Install Circuit- Water Htr	\$ 370
2/10/16	A-Design	A/C Electrical Reconfiguration	\$ 1,764
2/12/16	Division Services, Inc.	Relocate Condensor	\$ 3,575
2/12/16	Division Services, Inc.	HVAC- Balance Due	\$ 16,800

Viera East Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending July 31, 2016

Check Date	Vendor	Detail	Amount
4/7/16	Howard Fertilizer Co	Roundup for Greens	\$ 733
5/5/16	Howard Fertilizer Co	Greens Chemicals	\$ 339
5/9/16	J&T Insulation	Restaurant Insulation	\$ 2,100
5/9/16	Landirr Inc	Irrigation Replacement Deposit	\$ 70,000
5/19/16	SSTM II,Inc	Aerity Greens	\$ 1,800
5/19/16	Pro Plus Products, Inc	Grow-In Fertilizer	\$ 1,991
6/2/16	The Andersons	Grow-In Fertilizer	\$ 3,564
6/2/16	Residex	Grow-In Fertilizer	\$ 1,080
6/9/16	The Andersons	Grow-In Fertilizer	\$ 2,447
6/9/16	Golf Specialties, Inc	Topdress Sand	\$ 2,558
6/9/16	Triest AG Group, Inc	Greens Fumigation	\$ 36,492
6/8/16	Regions	Wire Transfer Fee	\$ 15
6/2/16	Landirr Inc	Irrigation Replacement	\$ 72,440
6/16/16	Regions	Wire Transfer Fee	\$ 15
6/18/16	Howard Fertilizer Co	Fertilizer/Insecticide	\$ 850
7/14/16	The Andersons	Grow-In Fertilizer	\$ 2,447
7/19/16	Regions	Wire Transfer Fee	\$ 15
7/20/16	Landirr Inc	Renovate Bunkers	\$ 21,400
7/20/16	Landirr Inc	Irrigation Replacement	\$ 24,650
7/20/16	Golf Specialties, Inc	Topdress Sand	\$ 515
7/20/16	Golf Specialties, Inc	Topdress Sand	\$ 1,808
7/20/16	Green Leaf Landscaping	Remove Trees	\$ 2,000
8/4/16	The Andersons	Insecticide	\$ 707
8/4/16	Pine Creek Turf, Inc.	TifEagle Sprigs	\$ 4,670
8/4/16	Pine Creek Turf, Inc.	TifGrand Sod	\$ 4,457
8/4/16	Pine Creek Turf, Inc.	TifGrand Sod	\$ 4,255
8/4/16	Pine Creek Turf, Inc.	TifGrand Sod Credit	\$ (9,488)
8/4/16	Pine Creek Turf, Inc.	TifGrand Sod	\$ 899
8/4/16	Prestige Flag	Flags	\$ 900
8/4/16	Ring Power Corp	Equipment Rental	\$ 2,454
8/4/16	Ring Power Corp	Equipment Rental	\$ 125
8/4/16	Risidex	Cups/Poles	\$ 1,386
8/10/16	Golf Specialties, Inc	Topdress Sand	\$ 1,031
8/10/16	Golf Specialties, Inc	Topdress Sand	\$ 1,027
8/10/16	Golf Ventures	Bunker Sand	\$ 864
Total Fiscal Year 2016			<u>\$ 390,748</u>

Transfer In

7/19/16	Viera East CDD	Transfer to Golf Course	\$ 150,000
Total Fiscal Year 2016			<u>\$ 150,000</u>

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

	Adopted Budget	Prorated Budget 7/31/16	Actual 7/31/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$83	\$2,441	\$2,357
Total Revenues	\$2,423,270	\$2,423,253	\$2,425,611	\$2,357
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$387,406	\$387,406	\$387,406	(\$0)
Interest-5/1	\$387,406	\$387,406	\$387,406	(\$0)
Principal-5/1	\$1,620,000	\$1,620,000	\$1,620,000	\$0
Other Debt Service Costs	\$46,873	\$46,873	\$47,023	(\$150)
Total Expenditures	\$2,441,685	\$2,441,685	\$2,441,836	(\$151)
Excess Revenues/(Expenditures)	(\$18,415)		(\$16,225)	
Beginning Fund Balance	\$466,966		\$513,680	
Ending Fund Balance	\$448,551		\$497,455	

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

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	1,843	2,179	(336)	25,544	29,869	(4,325)
Member Rounds	-	0	-	-	5,585	-	-
Comp Rounds	-	165	-	-	4,307	-	-
Total Memberships	60	-	-	-	48	60	(12)
<i>Revenue per Round</i>							
Paid Rounds	\$32	\$13	\$31	(\$18)	\$30	\$32	(\$2)
Revenues							
Greens Fees/Cart Fees	\$1,076,892	\$24,326	\$69,029	(\$44,703)	\$762,246	\$946,050	(\$183,804)
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$55,000)	\$0	(\$3,526)	\$3,526	(\$16,303)	(\$48,318)	\$32,015
Gift Cards - Sales	\$0	\$235	\$0	\$235	\$2,217	\$0	\$2,217
Gift Cards - Usage	\$0	(\$1,712)	\$0	(\$1,712)	(\$13,482)	\$0	(\$13,482)
Season Advance/Trail Fees	\$220,050	\$0	\$14,105	(\$14,105)	\$140,432	\$193,314	(\$52,882)
Associate Memberships	\$26,075	\$0	\$1,671	(\$1,671)	\$5,811	\$22,907	(\$17,096)
Driving Range	\$60,000	\$2,850	\$3,846	(\$996)	\$48,167	\$52,710	(\$4,543)
Golf Lessons	\$15,000	\$1,695	\$962	\$734	\$8,375	\$13,178	(\$4,802)
Merchandise Sales	\$98,000	\$3,353	\$6,282	(\$3,928)	\$78,749	\$86,093	(\$7,344)
Restaurant	\$2,419	(\$234)	\$155	(\$389)	(\$957)	\$2,419	(\$3,376)
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$18,773	\$18,772	\$1
Miscellaneous Income	\$15,000	(\$344)	\$962	(\$1,306)	\$11,527	\$13,178	(\$1,650)
Total Revenues	\$1,480,963	\$32,047	\$95,363	(\$63,316)	\$1,045,555	\$1,300,302	(\$254,747)
Golf Course Expenditures							
Other Contractual Services	\$18,000	\$1,273	\$1,501	\$228	\$14,260	\$14,998	\$738
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$83	\$83
Telephone/Internet	\$11,000	\$940	\$917	(\$23)	\$9,470	\$9,165	(\$305)
Postage	\$750	\$0	\$63	\$63	\$36	\$625	\$589
Printing & Binding	\$1,000	\$0	\$83	\$83	\$1,572	\$833	(\$738)
Utilities	\$5,000	\$397	\$417	\$20	\$4,770	\$4,166	(\$604)
Repairs & Maintenance	\$6,000	\$1,361	\$500	(\$860)	\$7,032	\$4,999	(\$2,033)
Pest Control	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Advertising	\$35,000	\$1,488	\$2,919	\$1,431	\$17,506	\$29,162	\$11,656
Bank Charges	\$25,000	\$1,027	\$2,085	\$1,058	\$20,112	\$20,830	\$718
Office Supplies	\$1,500	\$200	\$125	(\$75)	\$1,005	\$1,250	\$245
Operating Supplies	\$5,000	\$741	\$417	(\$324)	\$7,446	\$4,166	(\$3,280)
Meals	\$100	\$0	\$8	\$8	\$0	\$83	\$83
Dues, Licenses & Subscriptions	\$1,000	\$87	\$83	(\$4)	\$1,566	\$833	(\$733)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$76	\$417	\$341
Training, Education & Employee Relations	\$1,000	\$0	\$83	\$83	\$2,056	\$833	(\$1,222)
Contractual Security	\$3,500	\$106	\$292	\$186	\$2,194	\$2,916	\$722
IT Services	\$1,900	\$0	\$158	\$158	\$200	\$1,583	\$1,383
Total Golf Course Expenditures	\$116,850	\$7,620	\$9,745	\$2,126	\$89,300	\$97,359	\$8,059

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

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Restaurant Expenditures</i>						
Salaries	\$991	\$0	\$83	\$83	\$991	\$0
Administrative Fees	\$72	\$0	\$6	\$6	\$72	\$0
FICA Expense	\$72	\$0	\$6	\$6	\$72	\$0
Health Insurance	\$288	\$0	\$24	\$24	\$288	\$702
Workers Compensation	\$19	\$0	\$2	\$2	\$19	\$0
Unemployment	\$17	\$0	\$1	\$1	\$17	\$0
Utilities	\$675	\$818	\$43	(\$775)	\$675	(\$6,290)
Repairs & Maintenance	\$75	\$0	\$5	\$5	\$75	(\$1,865)
Pest Control	\$142	\$142	\$9	(\$133)	\$142	(\$1,274)
Operating Supplies	\$69	\$0	\$4	\$4	\$69	\$0
Equipment Lease	\$0	\$87	\$0	(\$87)	\$875	(\$875)
Total Restaurant Expenditures	\$2,419	\$1,047	\$183	(\$864)	\$12,021	(\$9,602)
<i>Pro Shop Expenditures</i>						
Salaries	\$77,882	\$8,298	\$6,490	(\$1,808)	\$65,872	(\$64,899)
Administrative Fee	\$2,576	\$307	\$215	(\$92)	\$2,758	\$2,147
FICA Expense	\$5,958	\$635	\$496	(\$1,38)	\$5,039	\$4,965
Health Insurance	\$360	\$35	\$30	(\$5)	\$318	\$300
Workers Compensation	\$1,526	\$151	\$127	(\$24)	\$1,234	\$38
Unemployment	\$2,383	\$20	\$199	\$178	\$1,986	\$112
Golf Printing	\$500	\$0	\$42	\$42	\$417	\$417
Utilities	\$8,000	\$735	\$667	(\$68)	\$5,955	\$6,667
Repairs	\$250	\$0	\$21	\$21	\$208	\$208
Pest Control	\$1,800	\$142	\$150	\$8	\$1,416	\$1,500
Supplies	\$2,500	\$51	\$208	\$157	\$1,220	\$2,083
Uniforms	\$750	\$0	\$63	\$63	\$390	\$625
Dues, Licenses & Subscriptions	\$250	\$0	\$21	\$21	\$0	\$208
Training, Education & Employee Relations	\$500	\$0	\$42	\$42	\$0	\$417
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$417
Total Pro Shop Expenditures	\$105,735	\$10,373	\$8,811	(\$1,562)	\$86,075	\$88,109

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

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Cart Facility</i>							
Salaries	\$60,174	\$5,355	\$5,014	(\$341)	\$49,705	\$50,143	\$438
Administrative Fee	\$5,258	\$415	\$438	\$23	\$4,362	\$4,381	\$19
FICA Expense	\$4,603	\$410	\$384	(\$26)	\$3,730	\$3,836	\$106
Workers Compensation	\$1,179	\$97	\$98	\$1	\$941	\$982	\$41
Unemployment	\$2,978	\$297	\$248	(\$49)	\$2,632	\$2,482	(\$151)
Utilities	\$12,500	\$934	\$1,042	\$107	\$8,801	\$10,417	\$1,615
Fuel	\$500	\$44	\$42	(\$3)	\$312	\$417	\$105
Cart Lease	\$52,000	\$637	\$4,333	\$3,696	\$16,289	\$43,333	\$27,044
Cart Maintenance	\$2,750	\$222	\$229	\$8	\$4,572	\$2,292	(\$2,280)
Cart & Facilities Supplies	\$1,000	\$1,540	\$83	(\$1,457)	\$2,291	\$833	(\$1,458)
Driving Range	\$1,500	\$116	\$125	\$9	\$9,339	\$1,250	(\$8,089)
Uniforms	\$500	\$0	\$42	\$42	\$375	\$417	\$42
Total Cart Facility	\$144,942	\$10,068	\$12,078	\$2,010	\$103,350	\$120,783	\$17,433
<i>Starter Marshals</i>							
Salaries	\$27,898	\$2,765	\$2,325	(\$441)	\$29,194	\$23,247	(\$5,946)
Administrative Fee	\$2,868	\$290	\$239	(\$51)	\$2,587	\$2,390	(\$197)
FICA Expense	\$2,134	\$212	\$178	(\$34)	\$2,452	\$1,778	(\$674)
Workers Compensation	\$711	\$50	\$59	\$9	\$575	\$592	\$18
Unemployment	\$1,465	\$153	\$122	(\$31)	\$1,518	\$1,221	(\$297)
Uniforms	\$250	\$0	\$21	\$21	\$156	\$208	\$52
Total Starter Marshals	\$35,326	\$3,471	\$2,944	(\$528)	\$36,481	\$29,437	(\$7,044)
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$3,327	\$4,725	\$1,398	\$55,204	\$47,250	(\$7,954)
Total Merchandise Sales	\$56,700	\$3,327	\$4,725	\$1,398	\$55,204	\$47,250	(\$7,954)
<i>Golf Course Maintenance</i>							
Salaries	\$375,393	\$30,437	\$31,283	\$846	\$292,701	\$312,828	\$20,126
Administrative Fees	\$9,888	\$691	\$824	\$133	\$6,308	\$8,240	\$1,932
FICA Expense	\$28,718	\$2,275	\$2,393	\$118	\$21,567	\$23,932	\$2,365
Employee Insurance	\$56,217	\$3,591	\$4,685	\$1,094	\$30,259	\$46,848	\$16,589
Workers Compensation	\$7,358	\$542	\$613	\$71	\$5,343	\$6,132	\$789
Unemployment	\$7,175	\$118	\$598	\$480	\$5,376	\$5,979	\$603
Drug Testing	\$420	\$76	\$35	(\$41)	\$190	\$350	\$160
Consulting Fees	\$6,000	\$500	\$500	\$0	\$5,000	\$5,000	\$0
Telephone/Internet	\$3,200	\$337	\$267	(\$70)	\$3,330	\$2,667	(\$663)
Utilities/Water	\$25,700	\$2,446	\$2,142	(\$304)	\$21,672	\$21,417	(\$255)
Repairs	\$32,000	\$3,300	\$2,667	(\$633)	\$37,212	\$26,667	(\$10,545)
Fuel & Oil	\$45,000	\$4,108	\$3,750	(\$358)	\$28,558	\$37,500	\$8,942
Pest Control	\$1,500	\$115	\$125	\$10	\$1,295	\$1,250	(\$45)
Irrigation/Drainage	\$18,000	\$1,502	\$1,500	(\$2)	\$19,437	\$15,000	(\$4,437)

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

	Amended Budget		Current Month		Year-to-Date		
	Actuals	Variance	Budget	Variance	Actuals	Budget	Variance
Sand and Topsoil	\$15,000	\$1,250	\$0	\$1,250	\$4,714	\$12,500	\$7,786
Flower/Mulch	\$5,000	\$513	\$0	\$417	\$5,356	\$4,167	(\$1,190)
Chemicals	\$53,500	\$2,040	\$4,458	\$2,418	\$24,259	\$44,583	\$20,324
Fertilizer	\$45,000	\$4,500	\$3,750	(\$750)	\$60,458	\$37,500	(\$22,958)
Seed/Sod	\$9,000	\$0	\$750	\$750	\$5,946	\$7,500	\$1,555
Trash Removal	\$3,000	\$131	\$250	\$119	\$1,662	\$2,500	\$838
Contingency	\$10,000	\$430	\$833	\$403	\$3,442	\$8,333	\$4,891
First Aid	\$600	\$143	\$50	(\$93)	\$1,102	\$500	(\$602)
Office Supplies	\$500	\$38	\$42	\$3	\$86	\$417	\$331
Operating Supplies	\$8,000	\$1,072	\$667	(\$405)	\$11,744	\$6,667	(\$5,078)
Training	\$500	\$0	\$0	\$0	\$250	\$0	(\$250)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$192	\$1,250	\$1,058
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$0	\$1,000	\$1,000
Uniforms	\$6,000	\$918	\$500	(\$418)	\$8,708	\$5,000	(\$3,708)
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$5,000	\$5,000
Equipment Lease	\$71,412	\$5,951	\$5,951	\$0	\$59,510	\$59,510	\$4
Small Tools	\$500	\$0	\$42	\$42	\$0	\$417	\$417
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$500	\$500
IT Services	\$600	\$0	\$50	\$50	\$0	\$500	\$500
Total Golf Course Maintenance	\$854,481	\$65,775	\$71,165	\$5,390	\$665,674	\$711,651	\$45,977
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,250	\$1,250
Arbitrage	\$600	\$50	\$50	\$0	\$500	\$500	\$0
Dissemination	\$1,000	\$83	\$83	(\$0)	\$833	\$833	(\$0)
Trustee Fees	\$3,750	\$264	\$313	\$49	\$3,190	\$3,125	(\$65)
Annual Audit	\$1,500	\$113	\$125	\$13	\$1,200	\$1,250	\$50
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$46,900	\$46,900	\$0
Insurance	\$65,000	\$4,824	\$5,417	\$592	\$49,481	\$54,167	\$4,686
Property Taxes	\$6,000	\$851	\$500	(\$351)	\$7,774	\$5,000	(\$2,774)
Total Administrative Expenditures	\$135,630	\$10,875	\$11,303	\$428	\$109,878	\$113,025	\$3,147
Renewal & Replacement	\$28,880	\$750	\$2,407	\$1,657	\$21,525	\$24,067	\$2,542
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$28,880	\$750	\$2,407	\$1,657	\$21,525	\$24,067	\$2,542
Total Revenues	\$1,480,963	\$32,047	\$95,363	(\$63,316)	\$1,045,555	\$1,300,302	(\$254,747)
Total Expenditures	\$1,480,963	\$113,306	\$123,361	\$10,055	\$1,179,508	\$1,234,100	\$54,593
Operating Income (Loss)	\$0	(\$81,259)	(\$27,998)	(\$53,261)	(\$133,953)	\$66,202	(\$200,154)

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

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$557,649	\$46,471	\$46,471	(\$0)	\$464,708	\$464,708	(\$0)
Interest Income	\$300	\$65	\$25	\$40	\$734	\$250	\$484
Transfer In	\$0	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000
Interest Expense	(\$202,949)	(\$16,912)	(\$16,912)	(\$0)	(\$169,124)	(\$169,124)	(\$0)
Principal Expense	(\$355,000)	(\$29,583)	(\$29,583)	(\$0)	(\$295,833)	(\$295,833)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$0	\$150,040	\$0	\$150,040	\$150,484	\$0	\$150,484
Change in Net Assets	\$0	\$68,781	---	---	\$16,531	---	---
Beginning Net Assets	\$0	---	---	---	(\$2,931,874)	---	---
Ending Net Assets	\$0	---	---	---	(\$2,915,342)	---	---

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$27	\$86,402	\$616,368	\$10,667	\$11,945	\$14,536	\$14,702	\$5,011	\$48,498	\$0	\$0	\$0	\$808,157
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$46,900
Interest Income	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
Miscellaneous Income	\$0	\$0	\$0	\$0	\$2,935	\$0	\$0	\$0	\$0	(\$1,770)	\$0	\$0	\$1,165
Total Revenues	\$4,717	\$91,092	\$621,058	\$15,364	\$19,571	\$19,226	\$19,392	\$9,701	\$53,188	\$2,920	\$0	\$0	\$836,230

Administrative Expenditures													
Supervisors Fees	\$2,480	\$2,250	\$3,490	\$1,329	\$2,480	\$2,480	\$2,480	\$2,480	\$3,502	\$1,338	\$0	\$0	\$24,311
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290	\$0	\$0	\$0	\$290
Attorney Fees	\$0	\$188	\$0	\$56	\$56	\$83	\$1,212	\$2,279	\$2,108	\$4,713	\$0	\$0	\$10,555
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$463	\$0	\$0	\$4,651
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$488	\$0	\$0	\$5,200
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$2,083
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$0	\$0	\$90,428
Computer Services	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$73	\$126	\$147	\$362	\$99	\$373	\$195	\$204	\$113	\$201	\$0	\$0	\$1,893
Printing & Binding	\$135	\$552	\$107	\$380	\$185	\$95	\$146	\$1,224	\$172	\$292	\$0	\$0	\$3,288
Insurance	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$0	\$0	\$5,646
Legal Advertising	\$0	\$0	\$0	\$0	\$185	\$0	\$425	\$0	\$0	\$160	\$0	\$0	\$770
Other Current Charges	\$185	\$118	\$103	\$58	\$137	\$143	\$129	\$123	\$124	\$118	\$0	\$0	\$1,238
Office Supplies	\$104	\$148	\$108	\$243	\$303	\$190	\$238	\$1	\$75	\$272	\$0	\$0	\$1,682
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$146
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$2,000
Total Administrative	\$14,184	\$14,400	\$15,349	\$13,578	\$14,650	\$14,487	\$15,972	\$17,459	\$17,530	\$18,241	\$0	\$0	\$155,849

Operating Expenditures													
Salaries	\$8,091	\$7,830	\$9,719	\$9,371	\$8,834	\$9,444	\$9,144	\$9,251	\$9,148	\$9,525	\$0	\$0	\$90,356
Administrative Fees	\$55	\$53	\$111	\$94	\$88	\$94	\$91	\$97	\$96	\$99	\$0	\$0	\$879
FICA Expense	\$600	\$580	\$734	\$697	\$646	\$692	\$670	\$678	\$671	\$717	\$0	\$0	\$6,685
Employee Insurance	\$474	\$474	\$474	\$655	\$966	\$548	\$905	\$905	\$370	\$727	\$0	\$0	\$6,498
Workers Compensation	\$153	\$148	\$184	\$178	\$179	\$179	\$173	\$172	\$167	\$173	\$0	\$0	\$1,695
Unemployment	\$0	\$0	\$90	\$520	(\$9)	\$62	\$60	\$51	\$60	\$42	\$0	\$0	\$875
Other Contractual	\$464	\$578	\$494	\$417	\$466	\$434	\$458	\$483	\$438	\$331	\$0	\$0	\$4,763
Training	\$0	\$0	\$0	\$0	\$0	\$430	\$0	\$0	\$0	\$100	\$0	\$0	\$530
Dues, Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
Total Operating	\$9,836	\$9,663	\$11,807	\$11,933	\$11,406	\$11,883	\$11,501	\$11,636	\$10,949	\$11,913	\$0	\$0	\$112,528

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$5,551	\$0	\$0	\$0	\$0	\$5,856	\$0	\$0	\$11,407
Lake Bank Restoration	\$0	\$0	\$0	\$17,699	\$0	\$22,770	\$18,527	\$0	\$0	\$0	\$0	\$0	\$58,995
Environmental Services	\$4,567	\$63	\$63	\$250	\$63	\$594	\$375	\$0	\$6,038	\$2,105	\$0	\$0	\$14,117
Water Management System	\$7,565	\$7,765	\$9,175	\$7,765	\$7,565	\$8,875	\$7,565	\$7,765	\$8,675	\$8,265	\$0	\$0	\$80,979
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$2,102	\$0	\$0	\$0	\$0	\$0	\$242	\$0	\$0	\$2,344
Fire Line Maintenance	\$0	\$1,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,669
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$12,132	\$9,497	\$9,237	\$27,816	\$13,179	\$32,239	\$26,466	\$7,765	\$14,713	\$16,467	\$0	\$0	\$169,511
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,155	\$10,805	\$10,922	\$10,528	\$8,386	\$9,416	\$11,223	\$11,659	\$11,366	\$11,230	\$0	\$0	\$106,690
Administrative Fees	\$259	\$251	\$259	\$259	\$242	\$259	\$251	\$265	\$263	\$272	\$0	\$0	\$2,580
FICA	\$804	\$778	\$789	\$742	\$595	\$669	\$795	\$830	\$809	\$800	\$0	\$0	\$7,612
Health Insurance	\$1,774	\$1,774	\$1,502	\$2,012	\$1,681	\$1,963	\$1,479	\$1,479	\$1,457	\$1,912	\$0	\$0	\$17,032
Workers Compensation	\$211	\$205	\$207	\$199	\$159	\$178	\$212	\$217	\$205	\$204	\$0	\$0	\$1,998
Unemployment	\$18	\$18	\$18	\$73	\$432	\$246	\$159	\$127	\$133	\$13	\$0	\$0	\$1,739
Telephone	\$170	\$164	\$106	\$166	\$50	\$366	\$366	\$154	\$50	\$154	\$0	\$0	\$1,427
Utilities	\$411	\$563	\$460	\$399	\$346	\$453	\$476	\$476	\$441	\$515	\$0	\$0	\$4,540
Insurance	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$409	\$155	\$0	\$0	\$1,799
Repairs	\$706	\$1,226	\$190	\$1,056	\$141	\$0	\$483	\$495	\$4,440	\$613	\$0	\$0	\$9,351
Fuel	\$975	\$1,607	\$1,584	\$1,239	\$799	\$1,096	\$1,239	\$1,303	\$1,359	\$1,870	\$0	\$0	\$13,090
Park Maintenance	\$319	\$151	\$146	\$160	\$209	\$338	\$154	\$155	\$1,143	\$147	\$0	\$0	\$2,923
Chemicals	\$95	\$410	\$358	\$64	\$64	\$303	\$399	\$586	\$0	\$501	\$0	\$0	\$2,717
Contingencies	\$1,330	\$860	\$1,174	\$0	\$340	\$0	\$0	\$1,024	\$578	\$215	\$0	\$0	\$3,487
Refuse	\$215	\$153	\$79	\$0	\$150	\$1,075	\$645	\$215	\$580	\$0	\$0	\$0	\$6,054
Office Supplies	\$219	\$219	\$219	\$219	\$219	\$322	\$258	\$322	\$258	\$258	\$0	\$0	\$764
Uniforms	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$0	\$0	\$2,566
Maintenance Reserve - Transfer Out													
Total Grounds Maintenance	\$24,048	\$24,550	\$23,435	\$22,940	\$20,470	\$21,785	\$23,584	\$24,910	\$28,703	\$24,072	\$0	\$0	\$238,497
Total Expenditures	\$60,200	\$58,109	\$59,828	\$76,267	\$59,705	\$60,994	\$77,523	\$61,769	\$71,895	\$70,693	\$0	\$0	\$676,384
Excess Revenue/(Expenditures)	(\$55,483)	\$32,983	\$561,230	(\$60,903)	(\$40,134)	(\$61,168)	(\$58,131)	(\$52,068)	(\$18,707)	(\$67,773)	\$0	\$0	\$179,845

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	1,735	2,646	2,837	2,345	3,210	4,067	3,090	1,770	2,001	1,843	0	0	25,544
Member Rounds	698	711	718	595	774	937	856	296	0	0	0	0	5,585
Comp Rounds	503	487	506	421	509	639	541	325	211	165	0	0	4,307
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$31	\$31	\$36	\$36	\$36	\$32	\$18	\$13	\$13	\$0	\$0	\$30
<i>Revenues:</i>													
Greens Fees	\$61,079	\$82,957	\$89,232	\$83,889	\$116,415	\$148,434	\$98,162	\$31,427	\$26,326	\$24,326	\$0	\$0	\$762,246
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$5,936)	(\$3,895)	(\$3,912)	(\$1,661)	(\$899)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,303)
Gift Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$1,063	\$98	\$115	\$707	\$235	\$0	\$0	\$2,217
Gift Cards - Usage	\$0	\$0	\$0	\$0	\$0	(\$5,255)	(\$3,356)	(\$1,891)	(\$1,269)	(\$1,712)	\$0	\$0	(\$13,482)
Season Advance/Trail Fees	\$10,830	\$16,214	\$12,874	\$25,210	\$23,009	\$29,547	\$15,773	\$6,975	\$0	\$0	\$0	\$0	\$140,432
Associate Memberships	\$1,490	\$596	\$1,639	\$894	\$745	\$298	\$149	\$0	\$0	\$0	\$0	\$0	\$5,811
Driving Range	\$2,653	\$3,980	\$4,583	\$4,078	\$5,409	\$10,486	\$7,557	\$4,001	\$2,570	\$2,850	\$0	\$0	\$48,167
Golf Lessons	\$255	\$80	\$542	\$440	\$630	\$200	\$325	\$1,425	\$2,783	\$1,695	\$0	\$0	\$8,375
Merchandise Sales	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$4,397	\$3,353	\$0	\$0	\$78,749
Restaurant	(\$947)	(\$1,281)	\$2,101	(\$179)	\$276	\$188	(\$466)	(\$558)	\$142	(\$234)	\$0	\$0	(\$957)
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,977	\$1,777	\$1,877	\$0	\$0	\$18,773
Miscellaneous Income	\$2,612	\$3,020	\$4,278	\$3,416	\$1,122	(\$2,056)	(\$871)	\$306	\$44	(\$344)	\$0	\$0	\$11,527
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$48,879	\$37,478	\$32,047	\$0	\$0	\$1,045,555
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,957	\$1,595	\$1,653	\$1,212	\$1,191	\$1,161	\$1,843	\$1,210	\$1,165	\$1,273	\$0	\$0	\$14,260
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$957	\$930	\$1,014	\$997	\$914	\$920	\$941	\$915	\$940	\$940	\$0	\$0	\$9,470
Postage	\$0	\$0	\$0	\$0	\$0	\$35	\$1	\$0	\$0	\$0	\$0	\$0	\$36
Printing & Binding	\$322	\$0	\$0	\$302	\$0	\$339	\$609	\$0	\$0	\$0	\$0	\$0	\$1,572
Utilities	\$332	\$365	\$379	\$424	\$347	\$353	\$362	\$310	\$1,500	\$397	\$0	\$0	\$4,770
Repairs & Maintenance	\$488	\$180	\$331	\$699	\$1,366	\$44	\$164	\$1,795	\$606	\$1,361	\$0	\$0	\$7,032
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advertising	\$3,461	\$865	\$3,360	\$3,237	\$1,615	\$749	\$1,244	\$453	\$1,035	\$1,488	\$0	\$0	\$17,506
Bank Charges	\$1,054	\$1,531	\$2,033	\$2,168	\$2,085	\$2,963	\$3,688	\$2,511	\$1,053	\$1,027	\$0	\$0	\$20,112
Office Supplies	\$59	\$52	\$75	\$263	\$141	\$50	\$37	\$39	\$109	\$200	\$0	\$0	\$1,005
Operating Supplies	\$1,977	\$555	\$951	\$800	\$345	\$412	\$1,089	\$464	\$113	\$741	\$0	\$0	\$7,446
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$0	\$0	\$110	\$150	\$0	\$535	\$0	\$684	\$0	\$87	\$0	\$0	\$1,566
Drug Testing - All Departments	\$0	\$0	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
Training, Education, & Employee Relations	\$0	\$0	\$909	\$440	\$69	\$350	\$21	\$266	\$0	\$0	\$0	\$0	\$2,056
Contractual Security	\$268	\$268	\$268	\$268	\$268	\$268	\$268	\$106	\$106	\$106	\$0	\$0	\$2,194
IT Services	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
Total Golf Course Expenditures	\$10,876	\$6,343	\$11,320	\$10,998	\$8,341	\$8,158	\$10,267	\$8,753	\$6,627	\$7,620	\$0	\$0	\$89,300

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Salaries	\$991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$991
Administrative Fees	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
FICA Expense	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Health Insurance	\$288	(\$702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$414)
Workers Compensation	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Unemployment	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Utilities	\$675	\$710	\$653	\$686	\$572	\$718	\$722	\$692	\$718	\$818	\$0	\$0	\$6,964
Repairs & Maintenance	\$75	\$0	\$0	\$637	\$850	\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$1,940
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$142	\$142	\$142	\$142	\$0	\$0	\$1,416
Operating Supplies	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
Equipment Lease	\$0	\$175	\$88	\$88	\$88	\$88	\$87	\$87	\$87	\$87	\$0	\$0	\$875
Total Restaurant Expenditures	\$2,419	\$325	\$740	\$1,693	\$1,651	\$1,325	\$951	\$921	\$947	\$1,047	\$0	\$0	\$12,021

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Proshop:													
Salaries	\$6,316	\$6,656	\$6,136	\$6,923	\$5,650	\$6,148	\$6,167	\$5,573	\$8,005	\$8,298	\$0	\$0	\$65,872
Administrative Fees	\$253	\$244	\$235	\$277	\$273	\$292	\$283	\$299	\$297	\$207	\$0	\$0	\$2,758
FICA	\$483	\$509	\$469	\$530	\$432	\$470	\$472	\$426	\$612	\$635	\$0	\$0	\$5,039
Health Insurance	\$27	\$27	\$19	\$27	\$50	\$35	\$35	\$35	\$27	\$35	\$0	\$0	\$318
Workers Compensation	\$120	\$126	\$116	\$131	\$107	\$116	\$117	\$104	\$146	\$151	\$0	\$0	\$1,234
Unemployment	\$91	\$117	\$64	\$402	\$314	\$305	\$171	\$152	\$237	\$20	\$0	\$0	\$1,874
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$590	\$615	\$553	\$561	\$471	\$593	\$607	\$595	\$635	\$735	\$0	\$0	\$5,955
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$142	\$142	\$142	\$142	\$0	\$0	\$1,416
Supplies	\$114	\$59	\$357	\$51	\$51	\$51	\$357	\$77	\$219	\$51	\$0	\$0	\$1,220
Uniforms	\$0	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$390
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Pro Shop Expenditures	\$8,135	\$8,496	\$7,949	\$9,185	\$7,661	\$8,152	\$8,350	\$7,402	\$10,371	\$10,373	\$0	\$0	\$86,075

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Merchandise Sales:													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$3,327	\$0	\$0	\$55,204
Total Merchandise Sales	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$3,327	\$0	\$0	\$55,204

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Cart Facility:													
Salaries	\$6,424	\$4,297	\$4,206	\$4,432	\$4,675	\$5,390	\$5,124	\$4,900	\$4,901	\$5,355	\$0	\$0	\$49,705
Administrative Fees	\$581	\$459	\$436	\$435	\$407	\$435	\$389	\$404	\$402	\$415	\$0	\$0	\$4,362
FICA Expense	\$418	\$329	\$322	\$339	\$358	\$412	\$392	\$375	\$375	\$410	\$0	\$0	\$3,730
Workers Compensation	\$104	\$81	\$80	\$84	\$89	\$102	\$124	\$91	\$89	\$97	\$0	\$0	\$941
Unemployment	\$266	\$205	\$146	\$252	\$259	\$299	\$364	\$272	\$272	\$294	\$0	\$0	\$2,632
Utilities	\$649	\$835	\$1,105	\$1,011	\$853	\$1,046	\$951	\$805	\$612	\$934	\$0	\$0	\$8,801
Fuel	\$23	\$31	\$41	\$34	\$23	\$32	\$27	\$28	\$29	\$44	\$0	\$0	\$312
Golf Cart Lease	\$4,450	\$4,450	\$4,451	\$130	\$130	\$130	\$130	\$130	\$1,651	\$637	\$0	\$0	\$16,289
Cart Maintenance	\$97	\$1,412	\$263	\$594	\$109	\$1,087	\$321	\$398	\$70	\$222	\$0	\$0	\$4,572
Cart & Facilities Supplies	\$94	\$0	\$0	\$0	\$140	\$123	\$42	\$306	\$46	\$1,540	\$0	\$0	\$2,291
Driving Range	\$0	\$0	\$1,626	\$1,167	\$334	\$4,371	\$497	\$488	\$741	\$116	\$0	\$0	\$9,339
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$375
Total Cart Facility	\$13,106	\$12,099	\$12,676	\$8,477	\$7,376	\$13,427	\$8,362	\$8,197	\$9,562	\$10,068	\$0	\$0	\$103,350

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Starter Marshals:													
Salaries	\$1,208	\$2,518	\$2,738	\$2,966	\$3,924	\$4,146	\$3,892	\$2,478	\$2,558	\$2,765	\$0	\$0	\$29,194
Administrative Fees	\$130	\$230	\$237	\$321	\$270	\$277	\$268	\$283	\$281	\$290	\$0	\$0	\$2,587
FICA Expense	\$165	\$193	\$209	\$227	\$300	\$317	\$298	\$190	\$341	\$212	\$0	\$0	\$2,452
Workers Compensation	\$41	\$48	\$52	\$56	\$74	\$79	\$46	\$46	\$82	\$50	\$0	\$0	\$575
Unemployment	\$120	\$137	\$74	\$170	\$218	\$230	\$136	\$138	\$142	\$153	\$0	\$0	\$1,518
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156	\$0	\$0	\$0	\$156
Total Starter Marshals	\$1,665	\$3,125	\$3,310	\$3,740	\$4,787	\$5,048	\$4,640	\$3,135	\$3,560	\$3,471	\$0	\$0	\$36,481

Golf Course Maintenance:

Salaries	\$26,218	\$26,810	\$29,136	\$28,138	\$28,933	\$30,901	\$29,574	\$32,438	\$30,119	\$30,437	\$0	\$0	\$292,701
Administrative Fees	\$602	\$540	\$651	\$628	\$587	\$628	\$608	\$696	\$678	\$691	\$0	\$0	\$6,308
FICA Expense	\$1,939	\$1,987	\$2,178	\$2,084	\$2,144	\$2,286	\$2,187	\$2,403	\$2,083	\$2,275	\$0	\$0	\$21,567
Employee Insurance	\$2,923	\$2,923	\$2,682	\$2,503	\$2,661	\$2,639	\$2,595	\$5,129	\$2,613	\$3,591	\$0	\$0	\$30,259
Workers Compensation	\$490	\$496	\$542	\$526	\$535	\$371	\$546	\$591	\$503	\$542	\$0	\$0	\$5,343
Unemployment	\$86	\$124	\$288	\$1,593	\$1,286	\$1,266	\$341	\$221	\$82	\$118	\$0	\$0	\$5,376
Drug Testing	\$0	\$38	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$76	\$0	\$0	\$190
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$5,000
Telephone/Internet	\$323	\$320	\$320	\$332	\$332	\$332	\$348	\$332	\$353	\$337	\$0	\$0	\$3,330
Utilities/Water	\$2,069	\$2,586	\$2,191	\$1,935	\$1,633	\$2,157	\$2,268	\$2,256	\$2,130	\$2,446	\$0	\$0	\$21,672
Repairs	\$4,285	\$2,698	\$5,118	\$3,827	\$4,686	\$4,147	\$3,451	\$2,194	\$3,506	\$3,300	\$0	\$0	\$37,212
Fuel & Oil	\$2,088	\$3,421	\$3,425	\$2,782	\$1,998	\$2,457	\$2,563	\$2,740	\$2,975	\$4,108	\$0	\$0	\$28,558
Pest Control	\$115	\$257	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$0	\$0	\$1,295
Irrigation/Drainage	\$1,175	\$2,037	\$1,844	\$1,922	\$4,216	\$2,001	\$118	\$4,203	\$419	\$1,502	\$0	\$0	\$19,437
Sand and Topsoil	\$569	\$0	\$0	\$1,025	\$1,275	\$465	\$974	\$406	\$0	\$0	\$0	\$0	\$4,714
Flower/Mulch	\$0	\$525	\$0	\$3,419	\$449	\$450	\$0	\$0	\$0	\$513	\$0	\$0	\$5,356
Chemicals	\$5,904	\$3,904	\$1,316	\$2,819	\$1,520	\$1,220	\$2,207	\$1,093	\$1,466	\$2,040	\$0	\$0	\$24,259
Fertilizer	\$1,191	\$3,565	\$9,729	\$8,382	\$6,770	\$6,777	\$7,327	\$6,107	\$6,110	\$4,500	\$0	\$0	\$60,458
Seed/Sod	\$920	\$1,214	\$920	\$920	\$1,050	\$922	\$0	\$0	\$0	\$0	\$0	\$0	\$5,946
Trash Removal	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$481	\$131	\$0	\$0	\$1,662
Contingency	\$232	\$720	\$741	\$1,185	\$134	\$0	\$0	\$0	\$0	\$430	\$0	\$0	\$3,442
First Aid	\$309	\$0	\$0	\$105	\$0	\$0	\$157	\$60	\$328	\$143	\$0	\$0	\$1,102
Office Supplies	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$20	\$0	\$38	\$0	\$0	\$86
Operating Supplies	\$1,337	\$713	\$2,589	\$1,580	\$727	\$996	\$835	\$1,498	\$397	\$1,072	\$0	\$0	\$11,744
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$250
Janitorial Supplies	\$0	\$0	\$120	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$639	\$695	\$846	\$720	\$978	\$1,049	\$810	\$1,113	\$941	\$918	\$0	\$0	\$8,708
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$0	\$0	\$59,506
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	\$59,938	\$62,156	\$71,341	\$73,151	\$69,154	\$68,261	\$63,642	\$70,446	\$61,749	\$65,775	\$0	\$0	\$665,674

Administrative Expenditures:

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$500
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$264	\$264	\$264	\$264	\$0	\$0	\$3,190
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$113	\$113	\$113	\$113	\$0	\$0	\$1,200
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$46,900
Insurance	\$5,417	\$5,427	\$4,824	\$4,824	\$4,824	\$4,824	\$4,868	\$4,824	\$4,824	\$4,824	\$0	\$0	\$49,481
Property Taxes	\$500	\$463	\$851	\$851	\$851	\$851	\$851	\$851	\$851	\$851	\$0	\$0	\$7,774
Total Administrative Expenditures	\$11,178	\$11,150	\$10,936	\$10,936	\$10,936	\$11,197	\$10,919	\$10,875	\$10,875	\$10,875	\$0	\$0	\$109,878

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	\$1,254	\$1,594	\$2,224	\$2,431	\$2,467	\$3,176	\$4,010	\$2,642	\$978	\$750	\$0	\$0	\$21,525
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,254	\$1,594	\$2,224	\$2,431	\$2,467	\$3,176	\$4,010	\$2,642	\$978	\$750	\$0	\$0	\$21,525
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$48,879	\$37,478	\$32,047	\$0	\$0	\$1,045,555
Total Expenditures	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$128,152	\$121,139	\$114,937	\$108,238	\$113,306	\$0	\$0	\$1,179,508
Operating Income (Loss)	(\$34,767)	\$2,868	(\$5,182)	\$196	\$37,695	\$72,336	\$10,979	(\$66,058)	(\$70,761)	(\$81,259)	\$0	\$0	(\$133,953)
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$0	\$0	\$464,708
Interest Income	\$17	\$19	\$16	\$32	\$33	\$75	\$191	\$192	\$75	\$65	\$0	\$0	\$734
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000
Interest Expense	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	\$0	\$0	(\$169,124)
Principal Expense	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	\$0	\$0	(\$295,833)
Total Non Operating Revenues/(Expenditures)	(\$8)	(\$6)	(\$9)	\$7	\$28	\$50	\$166	\$167	\$50	\$150,040	\$0	\$0	\$150,484
Net Non Operating Income / (Loss)	(\$34,775)	\$2,861	(\$5,191)	\$203	\$37,723	\$72,386	\$11,145	(\$65,891)	(\$70,710)	\$68,781	\$0	\$0	\$16,531

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	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$4,397	\$3,353	\$0	\$0	\$78,749
Total Revenues	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$4,397	\$3,353	\$0	\$0	\$78,749
<i>Expenditures</i>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$3,327	\$0	\$0	\$55,204
Total Expenditures	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$3,327	\$0	\$0	\$55,204
Operating Income (Loss)	(\$51)	\$4,606	\$2,100	\$2,844	\$1,486	\$6,297	\$2,873	\$2,537	\$827	\$27	\$0	\$0	\$23,545

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

	Actuals		Actuals		Year to Date		Year to Date	
	7/31/15	7/31/16	7/31/15	7/31/16	7/31/15	7/31/16	7/31/15	7/31/16
			Variance	Variance			Variance	Variance
<i>Revenues:</i>								
Greens Fees	\$ 47,814	\$ 24,326	\$ (23,488)	\$ 881,140	\$ 762,246	\$ (118,894)		
Greens Cards - Sales	\$ 2,257	\$ -	\$ (2,257)	\$ 52,790	\$ -	\$ (52,790)		
Greens Cards - Usage	\$ (4,170)	\$ -	\$ 4,170	\$ (111,324)	\$ (16,303)	\$ 95,021		
Gift Cards - Sales	\$ -	\$ 235	\$ 235	\$ -	\$ 2,217	\$ 2,217		
Gift Cards - Usage	\$ -	\$ (1,712)	\$ (1,712)	\$ -	\$ (13,482)	\$ (13,482)		
Season Advance/Trail Fees	\$ 11,599	\$ -	\$ (11,599)	\$ 173,842	\$ 140,432	\$ (33,410)		
Season Advance/Trail Fees Surcharge	\$ -	\$ -	\$ -	\$ 1,020	\$ -	\$ (1,020)		
Associate Memberships	\$ -	\$ -	\$ -	\$ -	\$ 5,811	\$ 5,811		
Driving Range	\$ 2,486	\$ 2,850	\$ 364	\$ 38,680	\$ 48,167	\$ 9,487		
Golf Lessons	\$ 1,561	\$ 1,695	\$ 134	\$ 8,026	\$ 8,375	\$ 349		
Merchandise Sales	\$ 3,923	\$ 3,353	\$ (570)	\$ 71,144	\$ 78,749	\$ 7,605		
Restaurant	\$ 13,667	\$ (234)	\$ (13,901)	\$ 204,218	\$ (957)	\$ (205,175)		
Special Assessments - Operations	\$ 7,870	\$ 1,877	\$ (5,993)	\$ 24,236	\$ 18,773	\$ (5,463)		
Miscellaneous Income	\$ 185	\$ (344)	\$ (529)	\$ 15,196	\$ 11,527	\$ (3,669)		
Total Revenues	\$ 87,193	\$ 32,047	\$ (55,146)	\$ 1,358,968	\$ 1,045,555	\$ (313,413)		
<i>Expenditures:</i>								
Golf Course Expenditures	\$ 7,743	\$ 7,620	\$ 124	\$ 80,642	\$ 89,300	\$ (8,658)		
Restraunt	\$ 16,360	\$ 1,047	\$ 15,313	\$ 225,888	\$ 12,021	\$ 213,867		
Proshop	\$ 9,854	\$ 10,373	\$ (519)	\$ 85,606	\$ 86,075	\$ (469)		
Merchandise Sales	\$ 5,992	\$ 3,327	\$ 2,665	\$ 53,302	\$ 55,204	\$ (1,901)		
Cart Facility	\$ 10,740	\$ 10,068	\$ 672	\$ 120,317	\$ 103,350	\$ 16,968		
Starter Marshals	\$ 2,507	\$ 3,471	\$ (964)	\$ 30,433	\$ 36,481	\$ (6,049)		
Golf Course Maintenance	\$ 64,597	\$ 65,775	\$ (1,178)	\$ 586,918	\$ 665,674	\$ (78,756)		
Administrative	\$ 10,410	\$ 10,875	\$ (465)	\$ 107,716	\$ 109,878	\$ (2,162)		
Reserves	\$ 2,120	\$ 750	\$ 1,371	\$ 27,932	\$ 21,525	\$ 6,408		
Total Expenditures	\$ 130,324	\$ 113,306	\$ 17,018	\$ 1,318,755	\$ 1,179,508	\$ 139,247		
Operating Income/(Loss)	\$ (43,130)	\$ (81,259)	\$ (38,128)	\$ 40,213	\$ (133,953)	\$ (174,166)		

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

	Actuals		Year to Date		Year to Date		Variance	
	7/31/15	7/31/16	7/31/15	7/31/16	7/31/15	7/31/16	7/31/15	7/31/16
<i>Revenues: (1)</i>								
Greens Fees	\$ 47,814	\$ 24,326	\$ 881,140	\$ 762,246	\$ (118,894)	\$ (52,790)	\$ 95,021	\$ 2,217
Greens Cards - Sales	\$ 2,257	\$ -	\$ 52,790	\$ -	\$ (52,790)	\$ -	\$ -	\$ -
Greens Cards - Usage	\$ (4,170)	\$ -	\$ (111,324)	\$ (16,303)	\$ 95,021	\$ 2,217	\$ 2,217	\$ -
Gift Cards - Sales	\$ -	\$ 235	\$ -	\$ 2,217	\$ 2,217	\$ -	\$ -	\$ -
Gift Cards - Usage	\$ -	\$ (1,712)	\$ -	\$ (13,482)	\$ (13,482)	\$ -	\$ -	\$ -
Season Advance/Trail Fees	\$ 11,599	\$ -	\$ 173,842	\$ 140,432	\$ (33,410)	\$ -	\$ -	\$ -
Season Advance/Trail Fees Surcharge	\$ -	\$ -	\$ 1,020	\$ -	\$ (1,020)	\$ -	\$ -	\$ -
Associate Memberships	\$ -	\$ -	\$ -	\$ 5,811	\$ 5,811	\$ -	\$ -	\$ -
Driving Range	\$ 2,486	\$ 2,850	\$ 38,680	\$ 48,167	\$ 9,487	\$ -	\$ -	\$ -
Golf Lessons	\$ 1,561	\$ 1,695	\$ 8,026	\$ 8,375	\$ 349	\$ -	\$ -	\$ -
Merchandise Sales	\$ 3,923	\$ 3,353	\$ 71,144	\$ 78,749	\$ 7,605	\$ -	\$ -	\$ -
Special Assessments - Operations	\$ 7,870	\$ 1,877	\$ 24,236	\$ 18,773	\$ (5,463)	\$ -	\$ -	\$ -
Miscellaneous Income	\$ 185	\$ (344)	\$ 15,196	\$ 11,527	\$ (3,669)	\$ -	\$ -	\$ -
Total Revenues	\$ 73,526	\$ 32,281	\$ 1,154,750	\$ 1,046,512	\$ (108,238)	\$ -	\$ -	\$ -
<i>Expenditures: (2)</i>								
Golf Course Expenditures	\$ 7,743	\$ 7,620	\$ 80,642	\$ 89,300	\$ (8,658)	\$ -	\$ -	\$ -
Proshop	\$ 9,854	\$ 10,373	\$ 85,606	\$ 86,075	\$ (469)	\$ -	\$ -	\$ -
Merchandise Sales	\$ 5,992	\$ 3,327	\$ 53,302	\$ 55,204	\$ (1,901)	\$ -	\$ -	\$ -
Cart Facility	\$ 10,740	\$ 10,068	\$ 120,317	\$ 103,350	\$ 16,968	\$ -	\$ -	\$ -
Starter Marshals	\$ 2,507	\$ 3,471	\$ 30,433	\$ 36,481	\$ (6,049)	\$ -	\$ -	\$ -
Golf Course Maintenance	\$ 64,597	\$ 65,775	\$ 586,918	\$ 665,674	\$ (78,756)	\$ -	\$ -	\$ -
Administrative	\$ 10,410	\$ 10,875	\$ 107,716	\$ 109,878	\$ (2,162)	\$ -	\$ -	\$ -
Reserves	\$ 2,120	\$ 750	\$ 27,932	\$ 21,525	\$ 6,408	\$ -	\$ -	\$ -
Total Expenditures	\$ 113,964	\$ 112,258	\$ 1,092,867	\$ 1,167,487	\$ (74,620)	\$ -	\$ -	\$ -
Operating Income/(Loss)	\$ (40,438)	\$ (79,978)	\$ 61,883	\$ (120,975)	\$ (182,858)	\$ -	\$ -	\$ -

(1) Does not include Restaurant revenue.
(2) Does not include Restaurant expenditures.

**Viera East
Community Development District
Special Assessment Receipts - FY2016**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
10/23/15	\$ 127.99	\$ 27.14	\$ 81.37	\$ 19.48	\$ 127.99
11/5/15	\$ 36,762.91	\$ 7,794.88	\$ 23,372.09	\$ 5,595.94	\$ 36,762.91
11/19/15	\$ 370,734.77	\$ 78,607.28	\$ 235,695.31	\$ 56,432.18	\$ 370,734.77
12/7/15	\$ 2,787,561.48	\$ 591,049.60	\$ 1,772,197.31	\$ 424,314.57	\$ 2,787,561.48
12/7/15	\$ 334.10	\$ 70.84	\$ 212.40	\$ 50.86	\$ 334.10
12/18/15	\$ 111,520.23	\$ 23,645.75	\$ 70,899.19	\$ 16,975.29	\$ 111,520.23
12/18/15	\$ 7,553.34	\$ 1,601.54	\$ 4,802.05	\$ 1,149.75	\$ 7,553.34
1/13/16	\$ 50,306.43	\$ 10,666.53	\$ 31,982.40	\$ 7,657.50	\$ 50,306.43
2/12/16	\$ 56,338.32	\$ 11,945.47	\$ 35,817.19	\$ 8,575.66	\$ 56,338.32
3/8/16	\$ 68,329.65	\$ 14,488.01	\$ 43,440.70	\$ 10,400.94	\$ 68,329.65
3/8/2016 (1)	\$ 226.88	\$ 48.11	\$ 144.24	\$ 34.54	\$ 226.89
4/7/16	\$ 69,364.76	\$ 14,700.20	\$ 44,104.65	\$ 10,559.91	\$ 69,364.76
4/7/2016 (2)	\$ 9.24	\$ 1.96	\$ 5.87	\$ 1.41	\$ 9.24
5/13/16	\$ 23,634.53	\$ 5,011.25	\$ 15,025.70	\$ 3,597.58	\$ 23,634.53
5/31/16(3)	\$ 46,873.00	\$ -	\$ 46,873.00	\$ -	\$ 46,873.00
6/7/16	\$ 41,415.91	\$ 14,829.17	\$ -	\$ 26,586.74	\$ 41,415.91
6/17/16	\$ 158,794.05	\$ 33,669.27	\$ 98,516.53	\$ 26,608.25	\$ 158,794.05
	\$ 3,829,887.59	\$ 808,157.00	\$ 2,423,170.00	\$ 598,560.60	\$ 3,829,887.60

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,423,170	63.58%	\$ 2,423,170.00	\$ (2,423,171.00)	\$ (1)
General Fund	\$ 808,157	21.20%	\$ 808,157.00	\$ (808,157.00)	\$ -
Recreation Fund	\$ 580,176	15.22%	\$ 598,560.60	\$ (598,560.59)	\$ 0
	\$ 3,811,503	100.00%	\$ 3,829,887.60	\$ (3,829,888.60)	\$ (1)

- (1) Represents Postage Billing deductions from March 8, 2016 distribution
- (2) Represents Postage Billing deductions from April 7, 2016 distribution
- (3) Represents Debt Service Fund Collection Cost

Viera East
Community Development District
Detailed Rounds of Golf Report
Jul-16

	<u>Rounds of Golf</u>		<u>Year-to-Date</u>	
	<u>Monthly</u>	<u>%</u>	<u>29,851</u>	<u>%</u>
Rounds of Golf - Public	2,008			
Rounds of Golf - Green Card Usage	-	0%	454	1%
Rounds of Golf - CDD Resident	-	0%	5,518	16%
Rounds of Golf - Public	1,843	92%	19,783	56%
Rounds of Golf - Member	-	0%	5,585	16%
Rounds of Golf - Staff/Comp	89	4%	1,778	5%
Rounds of Golf - GolfNow Trade	76	4%	2,318	7%
Total Rounds	2,008	100%	35,436	100%

<u>Revenues</u>	
Greens Fees	\$ 24,326
Green Card Usage	\$ -
Adjusted Greens Fee Revenue (Net)	\$ 24,326
Revenues Green Card Usage	\$ -
Revenues CDD Residents	\$ -
Revenues Public	\$ 24,326
Revenues Prepaid	\$ -
	\$ 24,326

Average Revenue Per Round

Revenue Per Round Green Card Usage	#DIV/0!	\$ (35.91)
Revenue Per Round CDD Residents	#DIV/0!	\$ 30.49
Revenue Per Round Public	\$ 13.20	\$ 30.03
Revenue Per Round Prepaid	#DIV/0!	\$ 25.14