

**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 June 30, 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>
<b>Assets</b>					
Operating Account	\$474,308	\$85,902	---	\$58,660	\$618,869
Accounts Receivable	---	---	---	\$4,877	\$4,877
Assessment Receivable	---	---	---	---	\$0
Due From Golf Course	\$290	---	---	---	\$290
Due From General Fund	---	---	---	\$48,261	\$48,261
Due From Capital Reserve	---	---	---	---	\$0
Due from Other	---	---	---	---	\$0
Inventory - Pro Shop	---	---	---	\$52,281	\$52,281
<u>Investments:</u>					
Custody Account	---	\$470,115	---	---	\$470,115
Benefit Assessment- Series 2012	---	---	---	\$912	\$912
Reserve - Series 2012	---	---	---	\$280,567	\$280,567
Bond Service 2006	---	---	\$497,365	---	\$497,365
Improvements (Net of Depreciation)	---	---	---	\$1,221,756	\$1,221,756
Prepaid Expenses- Debt	---	---	---	\$88,750	\$88,750
Prepaid Expenses- Operations	\$9,026	---	---	\$42,502	\$51,528
<b>Total Assets</b>	<b>\$483,623</b>	<b>\$556,018</b>	<b>\$497,365</b>	<b>\$1,798,566</b>	<b>\$3,335,572</b>
<b>Liabilities</b>					
Accounts Payable	\$9,092	---	---	\$3,317	\$12,409
Accrued Expenses	---	---	---	---	\$0
Deferred Revenue- Season Advance	---	---	---	\$50,511	\$50,511
Deferred Revenue- Special Assessments O&M	---	---	---	\$5,632	\$5,632
Deferred Revenue- Special Assessments Debt	---	---	---	\$157,797	\$157,797
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	---	\$57	\$57
Accrued Interest Payable	---	---	---	\$28,963	\$28,963
Accrued Principal Payable	---	---	---	---	\$0
Golf Cart Lease Payable	---	---	---	\$12,960	\$12,960
Sales Tax Payable	---	---	---	\$2,288	\$2,288
Due to Golf Course	\$48,261	---	---	---	\$48,261
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$1,508	---	---	\$3,578	\$5,087
Bonds Payable - Series 2012	---	---	---	\$4,800,000	\$4,800,000
Bond Discount	---	---	---	(\$26,643)	(\$26,643)
Deferred Loss	---	---	---	(\$264,270)	(\$264,270)
<b>Fund Equity</b>					
Net Assets	---	---	---	---	---
Fund Balances	---	---	---	---	---
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$9,026	---	---	---	\$9,026
Unassigned	\$239,736	\$556,018	---	---	\$795,753
Restricted for Debt Service	---	---	\$497,365	---	\$497,365
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$483,623</b>	<b>\$556,018</b>	<b>\$497,365</b>	<b>\$1,798,566</b>	<b>\$3,335,572</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending June 30, 2016

	Adopted Budget	Prorated Budget 6/30/16	Actual 6/30/16	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$1
Golf Course Administrative Services	\$56,280	\$42,210	\$42,210	\$0
Interest Income	\$100	\$75	\$8	(\$67)
Miscellaneous Income	\$0	\$0	\$2,935	\$2,935
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$850,441</b>	<b>\$853,310</b>	<b>\$2,869</b>

*Administrative Expenditures*

Supervisors Fees	\$29,587	\$22,190	\$22,974	(\$783)
Engineering Fees	\$5,000	\$3,750	\$290	\$3,460
Attorney's Fees	\$5,000	\$3,750	\$5,842	(\$2,092)
Dissemination	\$1,000	\$750	\$750	(\$0)
Trustee Fees	\$5,600	\$4,200	\$4,188	\$12
Annual Audit	\$6,500	\$4,875	\$4,713	\$163
Collection Agent	\$2,500	\$1,875	\$1,875	\$0
Management Fees	\$108,515	\$81,386	\$81,385	\$1
Computer Services	\$1,000	\$750	\$750	\$0
Telephone	\$250	\$188	\$0	\$188
Postage	\$1,500	\$1,125	\$1,693	(\$568)
Printing & Binding	\$3,000	\$2,250	\$2,996	(\$746)
Insurance	\$7,510	\$5,633	\$5,081	\$551
Legal Advertising	\$2,500	\$1,875	\$610	\$1,265
Other Current Charges	\$1,500	\$1,125	\$1,120	\$5
Office Supplies	\$1,000	\$750	\$1,410	(\$660)
Dues & Licenses	\$175	\$131	\$131	(\$0)
Website Maintenance	\$2,400	\$1,800	\$1,800	\$0
<b>Total Administrative</b>	<b>\$184,537</b>	<b>\$138,403</b>	<b>\$137,608</b>	<b>\$795</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending June 30, 2016

	Adopted Budget	Prorated Budget 6/30/16	Actual 6/30/16	Variance
<i>Operating Expenditures</i>				
Salaries	\$113,570	\$85,178	\$80,831	\$4,346
Administrative Fee	\$1,128	\$846	\$780	\$66
FICA Expense	\$7,486	\$5,615	\$5,968	(\$353)
Employee Insurance	\$6,006	\$4,505	\$5,772	(\$1,267)
Workers Compensation	\$2,382	\$1,787	\$1,521	\$265
Unemployment	\$853	\$640	\$834	(\$194)
Other Contractual	\$5,100	\$3,825	\$4,232	(\$407)
Training	\$500	\$375	\$430	(\$55)
Dues, Licenses	\$100	\$75	\$0	\$75
Uniforms	\$500	\$375	\$247	\$128
<b>Total Operating</b>	<b>\$137,625</b>	<b>\$103,219</b>	<b>\$100,615</b>	<b>\$2,603</b>

*Maintenance Expenditures*

Canal Maintenance	\$5,000	\$5,000	\$5,551	(\$551)
Lake Bank Restoration	\$60,000	\$60,000	\$58,995	\$1,005
Environmental Services	\$39,000	\$29,250	\$12,012	\$17,238
Water Management System	\$99,000	\$74,250	\$72,714	\$1,536
Control Burns	\$15,000	\$11,250	\$0	\$11,250
Contingencies	\$10,000	\$7,500	\$2,102	\$5,398
Fire Line Maintenance	\$5,000	\$3,750	\$1,669	\$2,081
Basin Repair	\$5,000	\$3,750	\$0	\$3,750
<b>Total Maintenance</b>	<b>\$238,000</b>	<b>\$194,750</b>	<b>\$153,044</b>	<b>\$41,706</b>

**Viera East**  
**Community Development District**  
 General Fund  
 Statement of Revenues & Expenditures  
 For Period Ending June 30, 2016

	Adopted Budget	Prorated Budget 6/30/16	Actual 6/30/16	Variance
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Grounds Maintenance Expenditures

Salaries	\$135,351	\$101,513	\$95,460	\$6,053
Administrative Fees	\$3,132	\$2,349	\$2,308	\$41
FICA	\$10,254	\$7,691	\$6,811	\$879
Health Insurance	\$23,412	\$17,559	\$15,120	\$2,439
Workers Compensation	\$2,627	\$1,970	\$1,794	\$176
Unemployment	\$2,132	\$1,599	\$1,726	(\$127)
Telephone	\$1,500	\$1,125	\$1,273	(\$148)
Utilities	\$7,000	\$5,250	\$4,025	\$1,225
Insurance	\$1,162	\$872	\$1,645	(\$773)
Repairs	\$15,000	\$11,250	\$8,738	\$2,512
Fuel	\$23,000	\$17,250	\$11,219	\$6,031
Park Maintenance	\$3,000	\$2,250	\$2,776	(\$526)
Chemicals	\$5,000	\$3,750	\$2,216	\$1,534
Contingencies	\$1,000	\$750	\$3,272	(\$2,522)
Refuse	\$5,000	\$3,750	\$6,054	(\$2,304)
Office Supplies	\$250	\$188	\$764	(\$576)
Uniforms	\$3,000	\$2,250	\$2,309	(\$59)
Maintenance Reserve - Transfer Out	\$62,554	\$46,916	\$46,916	(\$0)
<b>Total Grounds Maintenance</b>	<b>\$304,374</b>	<b>\$228,281</b>	<b>\$214,424</b>	<b>\$13,856</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$664,652</b>	<b>\$605,691</b>	<b>\$58,961</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>	<b>\$185,789</b>	<b>\$247,619</b>	<b>\$61,830</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$177,143</b>	<b>\$177,143</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$185,789</b>	<b>\$424,761</b>	<b>\$238,972</b>

**Viera East**  
**Community Development District**  
 Capital Reserve Fund  
 Statement of Revenues & Expenditures  
 For Period Ending June 30, 2016

	Adopted Budget	Prorated Budget 6/30/16	Actual 6/30/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$188	\$2,206	\$2,018
Reserve Funding - Transfer In (General)	\$62,554	\$46,916	\$46,916	\$0
Reserve Funding - Transfer In (Golf)	\$28,880	\$21,660	\$20,775	(\$885)
<b>Total Revenues</b>	<b>\$91,684</b>	<b>\$68,763</b>	<b>\$69,897</b>	<b>\$1,134</b>
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$324,627	(\$324,627)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$324,627</b>	<b>(\$324,627)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$91,684</b>		<b>(\$254,730)</b>	
<b>Beginning Fund Balance</b>			<b>\$810,748</b>	
<b>Ending Fund Balance</b>			<b>\$556,018</b>	

# Viera East Community Development District

Capital Reserve Fund  
Capital Outlay Check Register Detail  
For Period Ending June 30, 2016

Check Date	Vendor	Detail	Amount
<b>FY2015</b>			
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
<b>Total Fiscal Year 2015</b>			<b>\$ 126,018</b>
<b>FY2016</b>			
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
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
<b>Total Fiscal Year 2016</b>			<b>\$ 324,627</b>

**Viera East**  
**Community Development District**  
Debt Service Fund  
Statement of Revenues & Expenditures  
For Period Ending June 30, 2016

	Adopted Budget	Prorated Budget 6/30/16	Actual 6/30/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$75	\$2,350	\$2,275
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$2,423,245</b>	<b>\$2,425,520</b>	<b>\$2,275</b>
<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)
<b>Total Expenditures</b>	<b>\$2,441,685</b>	<b>\$2,441,685</b>	<b>\$2,441,836</b>	<b>(\$151)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$18,415)</b>		<b>(\$16,315)</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$513,680</b>	
<b>Ending Fund Balance</b>	<b>\$448,551</b>		<b>\$497,365</b>	

Viera East  
Community Development District  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending June 30, 2016

	Amended Budget		Current Month		Year-to-Date	
	Actuals	Budget	Actuals	Budget	Actuals	Budget
<i>Number of Rounds</i>						
Paid Rounds	34,000	2,001	2,655	(654)	23,701	27,690
Member Rounds	-	0	-	-	5,585	-
Comp Rounds	-	211	-	-	4,142	-
Total Memberships	60	-	-	-	48	60
<i>Revenue per Round</i>						
Paid Rounds	\$32	\$13	\$31	(\$18)	\$31	\$32
<i>Revenues</i>						
Greens Fees/Cart Fees	\$1,076,892	\$26,326	\$84,105	(\$57,779)	\$737,920	\$877,021
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$55,000)	\$0	(\$4,296)	\$4,296	(\$16,303)	(\$44,792)
Gift Cards - Sales	\$0	\$707	\$0	\$707	\$1,982	\$0
Gift Cards - Usage	\$0	(\$1,269)	\$0	(\$1,269)	(\$11,771)	\$0
Season Advance/Trail Fees	\$220,050	\$0	\$17,186	(\$17,186)	\$140,432	\$179,209
Associate Memberships	\$26,075	\$0	\$2,036	(\$2,036)	\$5,811	\$21,235
Driving Range	\$60,000	\$2,570	\$4,686	(\$2,116)	\$45,317	\$48,864
Golf Lessons	\$15,000	\$2,783	\$1,172	\$1,612	\$6,680	\$12,216
Merchandise Sales	\$98,000	\$4,397	\$7,654	(\$3,257)	\$75,396	\$79,811
Restaurant	\$2,419	\$142	\$189	(\$47)	(\$723)	\$2,419
Special Assessments - Operations	\$22,527	\$1,777	\$1,877	(\$100)	\$16,895	\$16,895
Miscellaneous Income	\$15,000	\$44	\$1,172	(\$1,127)	\$11,871	\$12,216
<b>Total Revenues</b>	<b>\$1,480,963</b>	<b>\$37,478</b>	<b>\$115,781</b>	<b>(\$78,303)</b>	<b>\$1,013,508</b>	<b>\$1,205,094</b>
<i>Golf Course Expenditures</i>						
Other Contractual Services	\$18,000	\$1,165	\$1,501	\$336	\$12,987	\$13,496
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$75
Telephone/Internet	\$11,000	\$940	\$917	(\$23)	\$8,530	\$8,248
Postage	\$750	\$0	\$63	\$63	\$36	\$562
Printing & Binding	\$1,000	\$0	\$83	\$83	\$1,572	\$750
Utilities	\$5,000	\$1,500	\$417	(\$1,083)	\$4,373	\$3,749
Repairs & Maintenance	\$6,000	\$606	\$500	(\$105)	\$5,671	\$4,499
Pest Control	\$500	\$0	\$42	\$42	\$0	\$375
Advertising	\$35,000	\$1,035	\$2,919	\$1,884	\$16,018	\$26,243
Bank Charges	\$25,000	\$1,053	\$2,085	\$1,032	\$19,085	\$18,745
Office Supplies	\$1,500	\$109	\$125	\$16	\$805	\$1,125
Operating Supplies	\$5,000	\$113	\$417	\$304	\$6,705	\$3,749
Meals	\$100	\$0	\$8	\$8	\$0	\$75
Dues, Licenses & Subscriptions	\$1,000	\$0	\$83	\$83	\$1,479	\$750
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$375	\$299
Training, Education & Employee Relations	\$1,000	\$0	\$83	\$83	\$2,056	\$750
Contractual Security	\$3,500	\$106	\$292	\$186	\$2,088	\$2,624
IT Services	\$1,900	\$0	\$158	\$158	\$200	\$1,425
<b>Total Golf Course Expenditures</b>	<b>\$116,850</b>	<b>\$6,627</b>	<b>\$9,745</b>	<b>\$3,119</b>	<b>\$81,681</b>	<b>\$87,614</b>
						<b>\$5,933</b>



Viera East  
Community Development District  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending June 30, 2016

	Amended Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$991	\$83	\$0	\$83	\$991	\$991	\$0
Administrative Fees	\$72	\$6	\$0	\$6	\$72	\$72	\$0
FICA Expense	\$72	\$6	\$0	\$6	\$72	\$72	\$0
Health Insurance	\$288	\$24	\$0	\$24	(\$414)	\$288	\$702
Workers Compensation	\$19	\$2	\$0	\$2	\$19	\$19	\$0
Unemployment	\$17	\$1	\$0	\$1	\$17	\$17	\$0
Utilities	\$675	\$53	\$718	(\$666)	\$675	\$675	(\$5,471)
Repairs & Maintenance	\$75	\$6	\$0	\$6	\$1,940	\$75	(\$1,865)
Pest Control	\$142	\$11	\$142	(\$131)	\$1,274	\$142	(\$1,133)
Operating Supplies	\$69	\$5	\$0	\$5	\$69	\$69	\$0
Equipment Lease	\$0	(\$87)	\$87	\$0	\$788	\$0	(\$788)
<b>Total Restaurant Expenditures</b>	<b>\$2,419</b>	<b>(\$751)</b>	<b>\$947</b>	<b>\$197</b>	<b>\$10,974</b>	<b>\$2,419</b>	<b>(\$8,554)</b>

*Pro Shop Expenditures*

Salaries	\$77,882	(\$1,515)	\$8,005	\$6,490	\$57,574	\$58,409	\$835
Administrative Fee	\$2,576	(\$82)	\$297	\$215	\$2,451	\$1,932	(\$519)
FICA Expense	\$5,958	(\$116)	\$612	\$496	\$4,404	\$4,468	\$64
Health Insurance	\$360	\$3	\$27	\$30	\$283	\$270	(\$13)
Workers Compensation	\$1,526	(\$19)	\$146	\$127	\$1,083	\$1,144	\$62
Unemployment	\$2,383	(\$39)	\$237	\$199	\$1,854	\$1,787	(\$67)
Golf Printing	\$500	\$42	\$0	\$42	\$0	\$375	\$375
Utilities	\$8,000	\$667	\$635	\$667	\$5,220	\$6,000	\$780
Repairs	\$250	\$21	\$0	\$21	\$0	\$188	\$188
Pest Control	\$1,800	\$8	\$142	\$150	\$1,274	\$1,350	\$76
Supplies	\$2,500	\$157	\$51	\$208	\$1,169	\$1,875	\$706
Uniforms	\$750	(\$156)	\$219	\$63	\$390	\$563	\$173
Dues, Licenses & Subscriptions	\$250	\$21	\$0	\$21	\$0	\$188	\$188
Training, Education & Employee Relations	\$500	\$42	\$0	\$42	\$0	\$375	\$375
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$500	\$42	\$0	\$42	\$0	\$375	\$375
<b>Total Pro Shop Expenditures</b>	<b>\$105,735</b>	<b>(\$1,560)</b>	<b>\$10,371</b>	<b>\$8,811</b>	<b>\$75,702</b>	<b>\$79,299</b>	<b>\$3,597</b>

Viera East  
Community Development District  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending June 30, 2016

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Cart Facility</i>							
Salaries	\$60,174	\$4,901	\$5,014	\$114	\$44,349	\$45,129	\$780
Administrative Fee	\$5,258	\$402	\$438	\$37	\$3,947	\$3,943	(\$4)
FICA Expense	\$4,603	\$375	\$384	\$9	\$3,320	\$3,452	\$132
Workers Compensation	\$1,179	\$89	\$98	\$9	\$84	\$884	\$40
Unemployment	\$2,978	\$272	\$248	(\$24)	\$2,335	\$2,233	(\$102)
Utilities	\$12,500	\$612	\$1,042	\$430	\$7,867	\$9,375	\$1,508
Fuel	\$500	\$29	\$42	\$13	\$268	\$375	\$107
Cart Lease	\$52,000	\$1,651	\$4,333	\$2,682	\$15,652	\$39,000	\$23,348
Cart Maintenance	\$2,750	\$70	\$229	\$160	\$4,350	\$2,063	(\$2,287)
Cart & Facilities Supplies	\$1,000	\$46	\$83	\$37	\$751	\$750	(\$1)
Driving Range	\$1,500	\$741	\$125	(\$616)	\$9,223	\$1,125	(\$8,098)
Uniforms	\$500	\$375	\$42	(\$333)	\$375	\$375	\$0
<b>Total Cart Facility</b>	<b>\$144,942</b>	<b>\$9,562</b>	<b>\$12,078</b>	<b>\$2,517</b>	<b>\$93,282</b>	<b>\$108,704</b>	<b>\$15,423</b>
<i>Starter Marshals</i>							
Salaries	\$27,898	\$2,558	\$2,325	(\$233)	\$26,428	\$20,923	(\$5,505)
Administrative Fee	\$2,868	\$281	\$239	(\$42)	\$2,297	\$2,151	(\$146)
FICA Expense	\$2,134	\$341	\$178	(\$163)	\$2,241	\$1,600	(\$640)
Workers Compensation	\$711	\$82	\$59	(\$23)	\$524	\$533	\$9
Unemployment	\$1,465	\$142	\$122	(\$20)	\$1,364	\$1,099	(\$266)
Uniforms	\$250	\$156	\$21	(\$135)	\$156	\$188	\$31
<b>Total Starter Marshals</b>	<b>\$35,326</b>	<b>\$3,560</b>	<b>\$2,944</b>	<b>(\$617)</b>	<b>\$33,010</b>	<b>\$26,493</b>	<b>(\$6,517)</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$3,570	\$4,725	\$1,155	\$51,877	\$42,525	(\$9,352)
<b>Total Merchandise Sales</b>	<b>\$56,700</b>	<b>\$3,570</b>	<b>\$4,725</b>	<b>\$1,155</b>	<b>\$51,877</b>	<b>\$42,525</b>	<b>(\$9,352)</b>
<i>Golf Course Maintenance</i>							
Salaries	\$375,393	\$30,119	\$31,283	\$1,164	\$262,264	\$281,545	\$19,280
Administrative Fees	\$9,888	\$678	\$824	\$146	\$5,618	\$7,416	\$1,798
FICA Expense	\$28,718	\$2,083	\$2,393	\$310	\$19,292	\$21,539	\$2,247
Employee Insurance	\$56,217	\$2,613	\$4,685	\$2,072	\$26,668	\$42,163	\$15,495
Workers Compensation	\$7,358	\$503	\$613	\$110	\$4,801	\$5,519	\$718
Unemployment	\$7,175	\$82	\$598	\$516	\$5,258	\$5,381	\$124
Drug Testing	\$420	\$0	\$35	\$35	\$114	\$315	\$201
Consulting Fees	\$6,000	\$500	\$500	\$0	\$4,500	\$4,500	\$0
Telephone/Internet	\$3,200	\$353	\$267	(\$86)	\$2,993	\$2,400	(\$593)
Utilities/Water	\$25,700	\$2,130	\$2,142	\$12	\$19,226	\$19,275	\$49
Repairs	\$32,000	\$3,506	\$3,667	(\$89)	\$33,912	\$24,000	(\$9,912)
Fuel & Oil	\$45,000	\$2,975	\$3,750	\$775	\$24,450	\$33,750	\$9,300
Pest Control	\$1,500	\$115	\$125	\$10	\$1,179	\$1,125	(\$54)
Irrigation/Drainage	\$18,000	\$419	\$1,500	\$1,081	\$17,935	\$13,500	(\$4,435)

Viera East  
Community Development District  
Golf Course/Recreation Fund - Operations  
Statement of Revenues & Expenditures  
For Period Ending June 30, 2016

	Amended Budget		Current Month		Year-to-Date		
	Actuals	Variance	Budget	Variance	Actuals	Budget	Variance
Sand and Topsoil	\$15,000	\$1,250	\$1,250	\$1,250	\$4,714	\$11,250	\$6,536
Flower/Mulch	\$5,000	\$0	\$417	\$417	\$4,843	\$3,750	(\$1,093)
Chemicals	\$53,500	\$1,466	\$4,458	\$2,993	\$22,219	\$40,125	\$17,906
Fertilizer	\$45,000	\$6,110	\$3,750	(\$2,360)	\$55,958	\$33,750	(\$22,208)
Seed/Sod	\$9,000	\$0	\$750	\$750	\$5,946	\$6,750	\$804
Trash Removal	\$3,000	\$481	\$250	(\$231)	\$1,531	\$2,250	\$719
Contingency	\$10,000	\$0	\$833	\$833	\$3,012	\$7,500	\$4,488
First Aid	\$600	\$328	\$50	(\$278)	\$958	\$450	(\$508)
Office Supplies	\$500	\$0	\$42	\$42	\$48	\$375	\$327
Operating Supplies	\$8,000	\$397	\$667	\$270	\$10,672	\$6,000	(\$4,672)
Training	\$500	\$0	\$0	\$0	\$250	\$0	(\$250)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$192	\$1,125	\$933
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$0	\$900	\$900
Uniforms	\$6,000	\$941	\$500	(\$441)	\$7,790	\$4,500	(\$3,290)
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$4,500	\$4,500
Equipment Lease	\$71,412	\$5,951	\$5,951	\$0	\$53,556	\$53,559	\$3
Small Tools	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$450	\$450
IT Services	\$600	\$0	\$50	\$50	\$0	\$450	\$450
<b>Total Golf Course Maintenance</b>	<b>\$854,481</b>	<b>\$61,749</b>	<b>\$71,165</b>	<b>\$9,416</b>	<b>\$599,899</b>	<b>\$640,486</b>	<b>\$40,587</b>
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,125	\$1,125
Arbitrage	\$600	\$50	\$50	\$0	\$450	\$450	\$0
Dissemination	\$1,000	\$83	\$83	(\$0)	\$750	\$750	(\$0)
Trustee Fees	\$3,750	\$264	\$313	\$49	\$2,927	\$2,813	(\$114)
Annual Audit	\$1,500	\$113	\$125	\$13	\$1,088	\$1,125	\$38
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$42,210	\$42,210	\$0
Insurance	\$65,000	\$4,824	\$5,417	\$592	\$44,657	\$48,750	\$4,093
Property Taxes	\$6,000	\$851	\$500	(\$351)	\$6,922	\$4,500	(\$2,422)
<b>Total Administrative Expenditures</b>	<b>\$135,630</b>	<b>\$10,875</b>	<b>\$11,303</b>	<b>\$428</b>	<b>\$99,003</b>	<b>\$101,723</b>	<b>\$2,719</b>
Renewal & Replacement	\$28,880	\$978	\$2,407	\$1,429	\$20,775	\$21,660	\$885
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$28,880</b>	<b>\$978</b>	<b>\$2,407</b>	<b>\$1,429</b>	<b>\$20,775</b>	<b>\$21,660</b>	<b>\$885</b>
<b>Total Revenues</b>	<b>\$1,480,963</b>	<b>\$37,478</b>	<b>\$115,781</b>	<b>(\$78,303)</b>	<b>\$1,013,508</b>	<b>\$1,205,094</b>	<b>(\$191,586)</b>
<b>Total Expenditures</b>	<b>\$1,480,963</b>	<b>\$108,238</b>	<b>\$123,374</b>	<b>\$15,136</b>	<b>\$1,066,202</b>	<b>\$1,110,923</b>	<b>\$44,721</b>
<b>Operating Income (Loss)</b>	<b>\$0</b>	<b>(\$70,761)</b>	<b>(\$7,593)</b>	<b>(\$63,168)</b>	<b>(\$52,694)</b>	<b>\$94,171</b>	<b>(\$146,865)</b>

Viera East  
 Community Development District  
 Golf Course/Recreation Fund - Operations  
 Statement of Revenues & Expenditures  
 For Period Ending June 30, 2016

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>						
Special Assessments	\$557,649	\$46,471	\$46,471	(\$0)	\$418,237	(\$0)
Interest Income	\$300	\$75	\$25	\$50	\$225	\$444
Interest Expense	(\$202,949)	(\$16,912)	(\$16,912)	(\$0)	(\$152,212)	(\$0)
Principal Expense	(\$355,000)	(\$29,583)	(\$29,583)	(\$0)	(\$266,250)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$0</b>	<b>\$50</b>	<b>\$0</b>	<b>\$50</b>	<b>\$0</b>	<b>\$444</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>(\$70,710)</b>	<b>---</b>	<b>---</b>	<b>(\$52,250)</b>	<b>---</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$2,931,874)</b>	<b>---</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$2,984,123)</b>	<b>---</b>

Viera East General Fund  
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$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	\$0	\$0	\$0	\$42,210
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	\$0	\$0	\$0	\$2,935
<b>Total Revenues</b>	<b>\$4,717</b>	<b>\$91,092</b>	<b>\$621,058</b>	<b>\$15,364</b>	<b>\$19,571</b>	<b>\$19,226</b>	<b>\$19,392</b>	<b>\$9,701</b>	<b>\$53,188</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$853,310</b>

Administrative Expenditures

Supervisors Fees	\$2,480	\$2,250	\$3,450	\$1,329	\$2,480	\$2,480	\$2,480	\$2,480	\$3,502	\$0	\$0	\$0	\$22,974
Engineering Fees	\$0	\$0	\$0	\$0	\$56	\$0	\$0	\$0	\$290	\$0	\$0	\$0	\$290
Attorney Fees	\$0	\$188	\$0	\$83	\$83	\$83	\$1,212	\$2,279	\$2,108	\$0	\$0	\$0	\$5,842
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$750
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$0	\$0	\$0	\$4,188
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$488	\$488	\$488	\$0	\$0	\$0	\$4,713
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$1,875
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$0	\$0	\$0	\$81,385
Computer Services	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$750
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$73	\$126	\$147	\$362	\$99	\$373	\$195	\$204	\$113	\$0	\$0	\$0	\$1,693
Printing & Binding	\$135	\$552	\$107	\$380	\$185	\$95	\$146	\$1,224	\$172	\$0	\$0	\$0	\$2,996
Insurance	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$0	\$0	\$0	\$5,081
Legal Advertising	\$0	\$0	\$0	\$0	\$185	\$0	\$425	\$0	\$0	\$0	\$0	\$0	\$610
Other Current Charges	\$185	\$118	\$103	\$58	\$137	\$143	\$129	\$123	\$124	\$0	\$0	\$0	\$1,120
Office Supplies	\$104	\$148	\$108	\$243	\$303	\$190	\$238	\$1	\$75	\$0	\$0	\$0	\$1,410
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$131
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$1,800
<b>Total Administrative</b>	<b>\$14,184</b>	<b>\$14,400</b>	<b>\$15,349</b>	<b>\$13,578</b>	<b>\$14,650</b>	<b>\$14,487</b>	<b>\$15,972</b>	<b>\$17,459</b>	<b>\$17,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$137,608</b>

Operating Expenditures

Salaries	\$8,091	\$7,830	\$9,719	\$9,371	\$8,834	\$9,444	\$9,144	\$9,251	\$9,148	\$0	\$0	\$0	\$80,831
Administrative Fees	\$55	\$53	\$111	\$94	\$88	\$94	\$91	\$97	\$96	\$0	\$0	\$0	\$780
FICA Expense	\$600	\$580	\$734	\$697	\$646	\$692	\$670	\$678	\$671	\$0	\$0	\$0	\$5,968
Employee Insurance	\$474	\$474	\$474	\$655	\$966	\$548	\$905	\$905	\$370	\$0	\$0	\$0	\$5,772
Workers Compensation	\$153	\$148	\$184	\$178	\$167	\$179	\$173	\$172	\$167	\$0	\$0	\$0	\$1,521
Unemployment	\$0	\$0	\$0	\$520	(\$9)	\$62	\$60	\$51	\$60	\$0	\$0	\$0	\$834
Other Contractual	\$464	\$578	\$494	\$417	\$466	\$434	\$458	\$483	\$438	\$0	\$0	\$0	\$4,232
Training	\$0	\$0	\$0	\$0	\$0	\$430	\$0	\$0	\$0	\$0	\$0	\$0	\$430
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
<b>Total Operating</b>	<b>\$9,836</b>	<b>\$9,663</b>	<b>\$11,807</b>	<b>\$11,933</b>	<b>\$11,406</b>	<b>\$11,883</b>	<b>\$11,501</b>	<b>\$11,636</b>	<b>\$10,949</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,615</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$5,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,551
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	\$0	\$0	\$0	\$12,012
Water Management System	\$7,565	\$7,765	\$9,175	\$7,765	\$7,565	\$8,875	\$7,565	\$7,765	\$8,675	\$0	\$0	\$0	\$72,714
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	\$0	\$0	\$0	\$2,102
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
<b>Total Maintenance</b>	<b>\$12,132</b>	<b>\$9,497</b>	<b>\$9,237</b>	<b>\$27,816</b>	<b>\$13,179</b>	<b>\$32,239</b>	<b>\$26,466</b>	<b>\$7,765</b>	<b>\$14,713</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$153,044</b>
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,155	\$10,805	\$10,322	\$10,528	\$8,386	\$9,416	\$11,223	\$11,659	\$11,366	\$0	\$0	\$0	\$95,460
Administrative Fees	\$259	\$251	\$259	\$242	\$242	\$259	\$251	\$265	\$263	\$0	\$0	\$0	\$2,308
FICA	\$804	\$778	\$789	\$742	\$595	\$669	\$795	\$830	\$809	\$0	\$0	\$0	\$6,811
Health Insurance	\$1,774	\$1,774	\$1,502	\$2,012	\$1,681	\$1,963	\$1,479	\$1,479	\$1,457	\$0	\$0	\$0	\$15,120
Workers Compensation	\$211	\$205	\$207	\$199	\$159	\$178	\$212	\$217	\$205	\$0	\$0	\$0	\$1,794
Unemployment	\$18	\$18	\$18	\$73	\$432	\$246	\$159	\$127	\$133	\$0	\$0	\$0	\$1,726
Telephone	\$170	\$164	\$106	\$166	\$50	\$50	\$366	\$154	\$50	\$0	\$0	\$0	\$1,273
Utilities	\$411	\$563	\$460	\$399	\$346	\$453	\$476	\$475	\$441	\$0	\$0	\$0	\$4,025
Insurance	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$409	\$0	\$0	\$0	\$1,645
Repairs	\$706	\$1,226	\$190	\$1,056	\$141	\$0	\$483	\$495	\$4,440	\$0	\$0	\$0	\$8,738
Fuel	\$975	\$1,607	\$1,564	\$1,259	\$799	\$1,096	\$1,239	\$1,303	\$1,359	\$0	\$0	\$0	\$11,219
Park Maintenance	\$319	\$151	\$146	\$160	\$209	\$338	\$154	\$156	\$1,143	\$0	\$0	\$0	\$2,776
Chemicals	\$95	\$410	\$358	\$0	\$64	\$303	\$399	\$586	\$0	\$0	\$0	\$0	\$2,216
Contingencies	\$1,330	\$0	\$0	\$0	\$340	\$0	\$0	\$1,024	\$578	\$0	\$0	\$0	\$3,272
Refuse	\$215	\$860	\$1,174	\$0	\$1,290	\$1,075	\$645	\$215	\$580	\$0	\$0	\$0	\$6,054
Office Supplies	\$21	\$153	\$79	\$0	\$150	\$48	\$77	\$236	\$0	\$0	\$0	\$0	\$764
Uniforms	\$219	\$219	\$273	\$219	\$219	\$322	\$258	\$322	\$258	\$0	\$0	\$0	\$2,309
Maintenance Reserve - Transfer Out	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$0	\$0	\$0	\$46,916
<b>Total Grounds Maintenance</b>	<b>\$24,048</b>	<b>\$24,550</b>	<b>\$23,435</b>	<b>\$22,940</b>	<b>\$20,470</b>	<b>\$21,785</b>	<b>\$23,584</b>	<b>\$24,910</b>	<b>\$28,703</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$214,424</b>
<b>Total Expenditures</b>	<b>\$60,200</b>	<b>\$58,109</b>	<b>\$59,828</b>	<b>\$76,267</b>	<b>\$59,705</b>	<b>\$80,394</b>	<b>\$77,523</b>	<b>\$61,769</b>	<b>\$71,895</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$605,691</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$55,483)</b>	<b>\$32,983</b>	<b>\$561,230</b>	<b>(\$60,903)</b>	<b>(\$40,134)</b>	<b>(\$61,168)</b>	<b>(\$58,131)</b>	<b>(\$52,068)</b>	<b>(\$18,707)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$247,619</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Number of Rounds</b>													
Paid Rounds	1,735	2,646	2,837	2,345	3,210	4,067	3,090	1,770	2,001	0	0	0	23,701
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	0	0	0	4,142
<b>Revenue per Round</b>													
Paid Rounds	\$35	\$31	\$31	\$36	\$36	\$36	\$32	\$18	\$13	\$0	\$0	\$0	\$31
<b>Revenues:</b>													
Greens Fees	\$61,079	\$82,957	\$89,232	\$83,889	\$116,415	\$148,434	\$98,162	\$31,427	\$26,326	\$0	\$0	\$0	\$737,920
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	\$0	\$0	\$0	\$1,982
Gift Cards - Usage	\$0	\$0	\$0	\$0	\$0	(\$3,356)	(\$1,891)	(\$1,891)	(\$1,269)	\$0	\$0	\$0	(\$11,771)
Season Advance/Trail Fees	\$1,490	\$596	\$1,639	\$894	\$23,009	\$29,547	\$15,773	\$6,975	\$0	\$0	\$0	\$0	\$140,432
Associate Memberships	\$2,653	\$3,980	\$4,583	\$4,078	\$5,409	\$7,557	\$1,149	\$0	\$0	\$0	\$0	\$0	\$5,811
Driving Range	\$255	\$300	\$542	\$440	\$630	\$200	\$325	\$4,001	\$2,570	\$0	\$0	\$0	\$45,317
Golf Lessons	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$2,783	\$0	\$0	\$0	\$6,680
Merchandise Sales	(\$947)	(\$1,281)	\$2,101	(\$179)	\$276	\$188	(\$466)	(\$558)	\$142	\$0	\$0	\$0	\$75,396
Restaurant	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,977	\$1,777	\$0	\$0	\$0	(\$723)
Special Assessments - Operations	\$2,612	\$3,020	\$4,278	\$3,416	\$1,122	(\$2,056)	(\$871)	\$306	\$44	\$0	\$0	\$0	\$16,895
Miscellaneous Income													\$11,871
<b>Total Revenues</b>	<b>\$79,677</b>	<b>\$111,206</b>	<b>\$121,534</b>	<b>\$123,352</b>	<b>\$158,776</b>	<b>\$200,488</b>	<b>\$132,118</b>	<b>\$48,879</b>	<b>\$37,478</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,013,508</b>
<b>Golf Course Expenditures:</b>													
Other Contractual Services	\$1,957	\$1,595	\$1,653	\$1,212	\$1,191	\$1,161	\$1,843	\$1,210	\$1,165	\$0	\$0	\$0	\$12,987
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	\$0	\$0	\$0	\$8,530
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	\$0	\$0	\$0	\$4,375
Repairs & Maintenance	\$488	\$180	\$331	\$699	\$1,366	\$44	\$164	\$1,795	\$606	\$0	\$0	\$0	\$5,671
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	\$0	\$0	\$0	\$16,018
Bank Charges	\$1,054	\$1,531	\$2,033	\$2,168	\$2,085	\$2,963	\$3,688	\$2,511	\$1,053	\$0	\$0	\$0	\$19,085
Office Supplies	\$59	\$32	\$75	\$263	\$141	\$30	\$37	\$39	\$109	\$0	\$0	\$0	\$805
Operating Supplies	\$1,977	\$555	\$951	\$800	\$345	\$412	\$1,089	\$484	\$113	\$0	\$0	\$0	\$6,705
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	\$0	\$0	\$0	\$1,479
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	\$0	\$0	\$0	\$2,088
IT Services	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
<b>Total Golf Course Expenditures</b>	<b>\$10,876</b>	<b>\$6,343</b>	<b>\$11,320</b>	<b>\$10,998</b>	<b>\$8,341</b>	<b>\$8,158</b>	<b>\$10,267</b>	<b>\$8,753</b>	<b>\$6,627</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$81,681</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Restaurant Expenditures:</b>													
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	\$0	\$0	\$0	\$6,146
Repairs & Maintenance	\$75	\$0	\$0	\$0	\$637	\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$1,940
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$142	\$142	\$142	\$0	\$0	\$0	\$1,274
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	\$0	\$0	\$0	\$788
<b>Total Restaurant Expenditures</b>	<b>\$2,419</b>	<b>\$325</b>	<b>\$740</b>	<b>\$1,693</b>	<b>\$1,651</b>	<b>\$1,325</b>	<b>\$951</b>	<b>\$921</b>	<b>\$947</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,974</b>
<b>Proshop:</b>													
Salaries	\$6,316	\$6,656	\$6,136	\$6,923	\$5,650	\$6,148	\$6,167	\$5,573	\$8,005	\$0	\$0	\$0	\$57,574
Administrative Fees	\$253	\$244	\$235	\$277	\$273	\$292	\$283	\$299	\$297	\$0	\$0	\$0	\$2,451
FICA	\$483	\$509	\$469	\$530	\$432	\$470	\$472	\$426	\$612	\$0	\$0	\$0	\$4,404
Health Insurance	\$27	\$27	\$19	\$27	\$50	\$35	\$35	\$35	\$27	\$0	\$0	\$0	\$283
Workers Compensation	\$120	\$126	\$116	\$131	\$107	\$116	\$117	\$104	\$146	\$0	\$0	\$0	\$1,083
Unemployment	\$91	\$117	\$64	\$402	\$314	\$305	\$171	\$132	\$237	\$0	\$0	\$0	\$1,854
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	\$0	\$0	\$0	\$5,220
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	\$0	\$0	\$0	\$1,274
Supplies	\$114	\$59	\$357	\$51	\$51	\$51	\$557	\$77	\$51	\$0	\$0	\$0	\$1,169
Uniforms	\$0	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$219	\$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
<b>Total Pro Shop Expenditures</b>	<b>\$8,135</b>	<b>\$8,496</b>	<b>\$7,949</b>	<b>\$9,185</b>	<b>\$7,661</b>	<b>\$8,152</b>	<b>\$8,350</b>	<b>\$7,402</b>	<b>\$10,371</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,702</b>
<b>Merchandise Sales:</b>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$0	\$0	\$0	\$51,877
<b>Total Merchandise Sales</b>	<b>\$5,814</b>	<b>\$3,052</b>	<b>\$6,219</b>	<b>\$2,544</b>	<b>\$8,706</b>	<b>\$9,409</b>	<b>\$9,998</b>	<b>\$2,565</b>	<b>\$3,570</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,877</b>
<b>Cart Facility:</b>													
Salaries	\$6,424	\$4,297	\$4,206	\$4,432	\$4,675	\$5,390	\$5,124	\$4,900	\$4,901	\$0	\$0	\$0	\$44,349
Administrative Fees	\$581	\$459	\$436	\$435	\$407	\$415	\$389	\$404	\$402	\$0	\$0	\$0	\$3,947
FICA Expense	\$418	\$329	\$322	\$339	\$358	\$412	\$392	\$375	\$375	\$0	\$0	\$0	\$3,320
Workers Compensation	\$104	\$81	\$80	\$84	\$89	\$102	\$124	\$91	\$89	\$0	\$0	\$0	\$644
Unemployment	\$266	\$205	\$146	\$252	\$259	\$299	\$364	\$272	\$272	\$0	\$0	\$0	\$2,335
Utilities	\$649	\$835	\$1,105	\$1,011	\$853	\$1,046	\$951	\$805	\$612	\$0	\$0	\$0	\$7,867
Fuel	\$23	\$31	\$41	\$34	\$23	\$32	\$27	\$28	\$29	\$0	\$0	\$0	\$268
Golf Cart Lease	\$4,450	\$4,450	\$4,451	\$130	\$130	\$130	\$130	\$130	\$1651	\$0	\$0	\$0	\$15,652
Cart Maintenance	\$97	\$1,412	\$263	\$594	\$109	\$1,087	\$321	\$398	\$70	\$0	\$0	\$0	\$4,350
Cart & Facilities Supplies	\$94	\$0	\$0	\$0	\$140	\$123	\$42	\$306	\$46	\$0	\$0	\$0	\$751
Driving Range	\$0	\$0	\$1,626	\$1,167	\$334	\$4,371	\$497	\$488	\$741	\$0	\$0	\$0	\$9,223
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$375
<b>Total Cart Facility</b>	<b>\$13,106</b>	<b>\$12,099</b>	<b>\$12,676</b>	<b>\$8,477</b>	<b>\$7,376</b>	<b>\$13,427</b>	<b>\$8,362</b>	<b>\$8,197</b>	<b>\$9,562</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93,282</b>



Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Starter Marshals:</b>													
Salaries	\$1,208	\$2,518	\$2,738	\$2,966	\$3,924	\$4,146	\$3,892	\$2,478	\$2,558	\$0	\$0	\$0	\$26,428
Administrative Fees	\$130	\$230	\$237	\$321	\$270	\$277	\$268	\$283	\$281	\$0	\$0	\$0	\$2,297
FICA Expense	\$165	\$193	\$209	\$227	\$300	\$317	\$298	\$190	\$341	\$0	\$0	\$0	\$2,241
Workers Compensation	\$41	\$52	\$52	\$56	\$74	\$79	\$46	\$46	\$82	\$0	\$0	\$0	\$524
Unemployment	\$120	\$137	\$74	\$170	\$218	\$230	\$136	\$138	\$142	\$0	\$0	\$0	\$1,364
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156	\$0	\$0	\$0	\$156
<b>Total Starter Marshals</b>	<b>\$1,665</b>	<b>\$3,125</b>	<b>\$3,310</b>	<b>\$3,740</b>	<b>\$4,787</b>	<b>\$5,048</b>	<b>\$4,640</b>	<b>\$3,135</b>	<b>\$3,560</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,010</b>

**Golf Course Maintenance:**

Salaries	\$26,218	\$26,810	\$29,136	\$28,138	\$28,933	\$30,901	\$29,574	\$32,438	\$30,119	\$0	\$0	\$0	\$262,264
Administrative Fees	\$602	\$540	\$651	\$628	\$587	\$628	\$608	\$696	\$678	\$0	\$0	\$0	\$5,618
FICA Expense	\$1,939	\$1,987	\$2,178	\$2,084	\$2,144	\$2,286	\$2,187	\$2,403	\$2,083	\$0	\$0	\$0	\$19,292
Employee Insurance	\$2,923	\$2,923	\$2,682	\$2,503	\$2,661	\$2,639	\$2,595	\$5,129	\$2,613	\$0	\$0	\$0	\$26,668
Workers Compensation	\$490	\$496	\$542	\$526	\$535	\$571	\$546	\$591	\$503	\$0	\$0	\$0	\$4,801
Unemployment	\$86	\$124	\$258	\$1,393	\$1,286	\$1,286	\$341	\$221	\$82	\$0	\$0	\$0	\$5,258
Drug Testing	\$0	\$38	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$114
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$4,500
Telephone/Internet	\$323	\$320	\$320	\$332	\$332	\$332	\$348	\$332	\$353	\$0	\$0	\$0	\$2,993
Utilities/Water	\$2,069	\$2,586	\$2,191	\$1,935	\$1,633	\$2,137	\$2,268	\$2,256	\$2,130	\$0	\$0	\$0	\$19,226
Repairs	\$4,285	\$2,698	\$5,118	\$3,827	\$4,686	\$4,147	\$3,451	\$2,194	\$3,506	\$0	\$0	\$0	\$33,912
Fuel & Oil	\$2,088	\$3,421	\$3,425	\$2,782	\$1,998	\$2,457	\$2,563	\$2,740	\$2,975	\$0	\$0	\$0	\$24,450
Pest Control	\$1,175	\$2,037	\$1,844	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$0	\$0	\$0	\$1,179
Irrigation/Drainage	\$569	\$0	\$0	\$1,022	\$4,216	\$2,001	\$1,118	\$4,203	\$419	\$0	\$0	\$0	\$17,935
Sand and Topsoil	\$0	\$0	\$0	\$1,025	\$1,275	\$465	\$974	\$406	\$0	\$0	\$0	\$0	\$4,714
Flower/Mulch	\$5,904	\$3,904	\$1,316	\$3,419	\$449	\$455	\$0	\$0	\$0	\$0	\$0	\$0	\$4,843
Chemicals	\$1,191	\$3,565	\$9,729	\$8,382	\$6,770	\$6,777	\$7,327	\$6,107	\$1,466	\$0	\$0	\$0	\$22,219
Fertilizer	\$920	\$1,214	\$920	\$920	\$1,050	\$922	\$0	\$0	\$6,110	\$0	\$0	\$0	\$55,958
Seed/Sod	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$481	\$0	\$0	\$0	\$5,946
Trash Removal	\$232	\$720	\$741	\$1,185	\$134	\$131	\$131	\$131	\$481	\$0	\$0	\$0	\$1,531
Contingency	\$309	\$0	\$0	\$105	\$0	\$0	\$0	\$60	\$328	\$0	\$0	\$0	\$958
First Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$157	\$20	\$0	\$0	\$0	\$0	\$48
Office Supplies	\$1,337	\$713	\$2,589	\$1,580	\$727	\$996	\$835	\$1,498	\$397	\$0	\$0	\$0	\$10,672
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$250
Training	\$0	\$0	\$0	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192
Janitorial Supplies	\$0	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soil & Water Testing	\$639	\$695	\$846	\$720	\$978	\$1,049	\$810	\$1,113	\$941	\$0	\$0	\$0	\$7,790
Uniforms	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$0	\$0	\$0	\$53,556
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Truck Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$59,998</b>	<b>\$62,156</b>	<b>\$71,341</b>	<b>\$73,151</b>	<b>\$69,154</b>	<b>\$68,261</b>	<b>\$63,642</b>	<b>\$70,446</b>	<b>\$61,749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$599,899</b>

**Administrative Expenditures:**

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$450
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$750
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$264	\$264	\$264	\$0	\$0	\$0	\$2,927
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$113	\$113	\$113	\$0	\$0	\$0	\$1,088
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$42,210
Insurance	\$5,417	\$5,427	\$4,824	\$4,824	\$4,824	\$4,824	\$4,824	\$4,824	\$4,824	\$0	\$0	\$0	\$44,657
Property Taxes	\$500	\$463	\$851	\$851	\$851	\$851	\$851	\$851	\$851	\$0	\$0	\$0	\$6,922
<b>Total Administrative Expenditures</b>	<b>\$11,178</b>	<b>\$11,150</b>	<b>\$10,936</b>	<b>\$10,936</b>	<b>\$10,936</b>	<b>\$11,197</b>	<b>\$10,919</b>	<b>\$10,875</b>	<b>\$10,875</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,003</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Reserves:</i>													
Renewal & Replacement	\$1,254	\$1,594	\$2,224	\$2,431	\$2,467	\$3,176	\$4,010	\$2,642	\$978	\$0	\$0	\$0	\$20,775
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$1,254</b>	<b>\$1,594</b>	<b>\$2,224</b>	<b>\$2,431</b>	<b>\$2,467</b>	<b>\$3,176</b>	<b>\$4,010</b>	<b>\$2,642</b>	<b>\$978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,775</b>
<b>Total Revenues</b>	<b>\$79,677</b>	<b>\$111,206</b>	<b>\$121,534</b>	<b>\$123,352</b>	<b>\$158,776</b>	<b>\$200,488</b>	<b>\$132,118</b>	<b>\$48,879</b>	<b>\$37,478</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,013,508</b>
<b>Total Expenditures</b>	<b>\$114,445</b>	<b>\$108,339</b>	<b>\$126,716</b>	<b>\$123,156</b>	<b>\$121,081</b>	<b>\$128,152</b>	<b>\$121,139</b>	<b>\$114,937</b>	<b>\$108,238</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,066,202</b>
<b>Operating Income (Loss)</b>	<b>(\$34,767)</b>	<b>\$2,868</b>	<b>(\$5,182)</b>	<b>\$196</b>	<b>\$37,695</b>	<b>\$72,336</b>	<b>\$10,979</b>	<b>(\$66,058)</b>	<b>(\$70,761)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$52,694)</b>
<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	\$0	\$0	\$0	\$418,237
Interest Income	\$17	\$19	\$16	\$32	\$53	\$75	\$191	\$192	\$75	\$0	\$0	\$0	\$669
Interest Expense	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	\$0	\$0	\$0	(\$152,212)
Principal Expense	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	\$0	\$0	\$0	(\$266,250)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$8)</b>	<b>(\$6)</b>	<b>(\$9)</b>	<b>\$7</b>	<b>\$28</b>	<b>\$50</b>	<b>\$166</b>	<b>\$167</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$445</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$34,775)</b>	<b>\$2,861</b>	<b>(\$5,191)</b>	<b>\$203</b>	<b>\$37,723</b>	<b>\$72,386</b>	<b>\$11,145</b>	<b>(\$65,891)</b>	<b>(\$70,710)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$52,250)</b>

# Viera East Community Development District

ProShop  
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$4,397	\$0	\$0	\$0	\$75,396
<b>Total Revenues</b>	<b>\$5,764</b>	<b>\$7,658</b>	<b>\$8,319</b>	<b>\$5,388</b>	<b>\$10,192</b>	<b>\$15,706</b>	<b>\$12,871</b>	<b>\$5,102</b>	<b>\$4,397</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,396</b>
<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	\$0	\$0	\$0	\$51,877
<b>Total Expenditures</b>	<b>\$5,814</b>	<b>\$3,052</b>	<b>\$6,219</b>	<b>\$2,544</b>	<b>\$8,706</b>	<b>\$9,409</b>	<b>\$9,998</b>	<b>\$2,565</b>	<b>\$3,570</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,877</b>
<b>Operating Income (Loss)</b>	<b>(\$51)</b>	<b>\$4,606</b>	<b>\$2,100</b>	<b>\$2,844</b>	<b>\$1,486</b>	<b>\$6,297</b>	<b>\$2,873</b>	<b>\$2,537</b>	<b>\$827</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,518</b>

**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	\$ (571,973.85)	\$ 26,587
	\$ 3,811,503	100.00%	\$ 3,829,887.60	\$ (3,803,301.86)	\$ 26,586

- (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**  
**Golf Course/Recreation Fund- Operations**  
**Prior Month/Year Comparison**

	Actuals		Year to Date		Year to Date		
	6/30/15	6/30/16	6/30/15	6/30/16	6/30/15	6/30/16	Variance
<i>Revenues:</i>							
Greens Fees	\$ 63,975	\$ 26,326	\$ 833,327	\$ 737,920	\$ 833,327	\$ 737,920	\$ (95,406)
Greens Cards - Sales	\$ 4,992	\$ -	\$ 50,533	\$ -	\$ 50,533	\$ -	\$ (50,533)
Greens Cards - Usage	\$ (6,638)	\$ -	\$ (107,154)	\$ (16,303)	\$ (107,154)	\$ (16,303)	\$ 90,851
Gift Cards - Sales	\$ -	\$ 707	\$ -	\$ 1,982	\$ -	\$ 1,982	\$ 1,982
Gift Cards - Usage	\$ -	\$ (1,269)	\$ -	\$ (11,771)	\$ -	\$ (11,771)	\$ (11,771)
Season Advance/Trail Fees	\$ 14,132	\$ -	\$ 162,243	\$ 140,432	\$ 162,243	\$ 140,432	\$ (21,811)
Season Advance/Trail Fees Surcharge	\$ -	\$ -	\$ 1,020	\$ -	\$ 1,020	\$ -	\$ (1,020)
Associate Memberships	\$ -	\$ -	\$ -	\$ 5,811	\$ -	\$ 5,811	\$ 5,811
Driving Range	\$ 2,898	\$ 2,570	\$ 36,194	\$ 45,317	\$ 36,194	\$ 45,317	\$ 9,123
Golf Lessons	\$ 2,399	\$ 2,783	\$ 6,465	\$ 6,680	\$ 6,465	\$ 6,680	\$ 215
Merchandise Sales	\$ 5,016	\$ 4,397	\$ 67,220	\$ 75,396	\$ 67,220	\$ 75,396	\$ 8,175
Restaurant	\$ 16,823	\$ 142	\$ 190,550	\$ (723)	\$ 190,550	\$ (723)	\$ (191,274)
Special Assessments - Operations	\$ 1,818	\$ 1,777	\$ 16,366	\$ 16,895	\$ 16,366	\$ 16,895	\$ 530
Miscellaneous Income	\$ 600	\$ 44	\$ 15,011	\$ 11,871	\$ 15,011	\$ 11,871	\$ (3,139)
<b>Total Revenues</b>	<b>\$ 106,014</b>	<b>\$ 37,478</b>	<b>\$ 1,271,774</b>	<b>\$ 1,013,508</b>	<b>\$ 1,271,774</b>	<b>\$ 1,013,508</b>	<b>\$ (258,267)</b>
<i>Expenditures:</i>							
Golf Course Expenditures	\$ 9,873	\$ 6,627	\$ 72,899	\$ 81,681	\$ 72,899	\$ 81,681	\$ (8,782)
Restraunt	\$ 23,302	\$ 947	\$ 209,528	\$ 10,974	\$ 209,528	\$ 10,974	\$ 198,554
Proshop	\$ 9,135	\$ 10,371	\$ 75,751	\$ 75,702	\$ 75,751	\$ 75,702	\$ 49
Merchandise Sales	\$ 1,943	\$ 3,570	\$ 47,311	\$ 51,877	\$ 47,311	\$ 51,877	\$ (4,566)
Cart Facility	\$ 12,352	\$ 9,562	\$ 109,578	\$ 93,282	\$ 109,578	\$ 93,282	\$ 16,296
Starter Marshals	\$ 2,633	\$ 3,560	\$ 27,925	\$ 33,010	\$ 27,925	\$ 33,010	\$ (5,085)
Golf Course Maintenance	\$ 70,238	\$ 61,749	\$ 522,321	\$ 599,899	\$ 522,321	\$ 599,899	\$ (77,577)
Administrative	\$ 10,410	\$ 10,875	\$ 97,306	\$ 99,003	\$ 97,306	\$ 99,003	\$ (1,697)
Reserves	\$ 2,475	\$ 978	\$ 25,812	\$ 20,775	\$ 25,812	\$ 20,775	\$ 5,037
<b>Total Expenditures</b>	<b>\$ 142,362</b>	<b>\$ 108,238</b>	<b>\$ 1,188,431</b>	<b>\$ 1,066,202</b>	<b>\$ 1,188,431</b>	<b>\$ 1,066,202</b>	<b>\$ 122,229</b>
<b>Operating Income/(Loss)</b>	<b>\$ (36,348)</b>	<b>\$ (70,761)</b>	<b>\$ 83,344</b>	<b>\$ (52,694)</b>	<b>\$ 83,344</b>	<b>\$ (52,694)</b>	<b>\$ (136,038)</b>

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

	Actuals 6/30/15	Actuals 6/30/16	Variance	Year to Date 6/30/15	Year to Date 6/30/16	Variance
<i>Revenues: (1)</i>						
Greens Fees	\$ 63,975	\$ 26,326	\$ (37,649)	\$ 833,327	\$ 737,920	\$ (95,406)
Greens Cards - Sales	\$ 4,992	\$ -	\$ (4,992)	\$ 50,533	\$ -	\$ (50,533)
Greens Cards - Usage	\$ (6,638)	\$ -	\$ 6,638	\$ (107,154)	\$ (16,303)	\$ 90,851
Gift Cards - Sales		\$ 707	\$ 707	\$ -	\$ 1,982	\$ 1,982
Gift Cards - Usage		\$ (1,269)	\$ (1,269)	\$ -	\$ (11,771)	\$ (11,771)
Season Advance/Trail Fees	\$ 14,132	\$ -	\$ (14,132)	\$ 162,243	\$ 140,432	\$ (21,811)
Season Advance/Trail Fees Surcharge	\$ -	\$ -	\$ -	\$ 1,020	\$ -	\$ (1,020)
Associate Memberships	\$ -	\$ -	\$ -	\$ -	\$ 5,811	\$ 5,811
Driving Range	\$ 2,898	\$ 2,570	\$ (328)	\$ 36,194	\$ 45,317	\$ 9,123
Golf Lessons	\$ 2,399	\$ 2,783	\$ 384	\$ 6,465	\$ 6,680	\$ 215
Merchandise Sales	\$ 5,016	\$ 4,397	\$ (619)	\$ 67,220	\$ 75,396	\$ 8,175
Special Assessments - Operations	\$ 1,818	\$ 1,777	\$ (41)	\$ 16,366	\$ 16,895	\$ 530
Miscellaneous Income	\$ 600	\$ 44	\$ (556)	\$ 15,011	\$ 11,871	\$ (3,139)
<b>Total Revenues</b>	<b>\$ 89,192</b>	<b>\$ 37,335</b>	<b>\$ (51,856)</b>	<b>\$1,081,224</b>	<b>\$1,014,231</b>	<b>\$ (66,993)</b>
<i>Expenditures: (2)</i>						
Golf Course Expenditures	\$ 9,873	\$ 6,627	\$ 3,246	\$ 72,899	\$ 81,681	\$ (8,782)
Proshop	\$ 9,135	\$ 10,371	\$ (1,235)	\$ 75,751	\$ 75,702	\$ 49
Merchandise Sales	\$ 1,943	\$ 3,570	\$ (1,627)	\$ 47,311	\$ 51,877	\$ (4,566)
Cart Facility	\$ 12,352	\$ 9,562	\$ 2,791	\$ 109,578	\$ 93,282	\$ 16,296
Starter Marshals	\$ 2,633	\$ 3,560	\$ (927)	\$ 27,925	\$ 33,010	\$ (5,085)
Golf Course Maintenance	\$ 70,238	\$ 61,749	\$ 8,489	\$ 522,321	\$ 599,899	\$ (77,577)
Administrative	\$ 10,410	\$ 10,875	\$ (465)	\$ 97,306	\$ 99,003	\$ (1,697)
Reserves	\$ 2,475	\$ 978	\$ 1,498	\$ 25,812	\$ 20,775	\$ 5,037
<b>Total Expenditures</b>	<b>\$ 119,060</b>	<b>\$ 107,291</b>	<b>\$ 11,769</b>	<b>\$ 978,903</b>	<b>\$1,055,228</b>	<b>\$ (76,326)</b>
<b>Operating Income/(Loss)</b>	<b>\$ (29,868)</b>	<b>\$ (69,955)</b>	<b>\$ (40,087)</b>	<b>\$ 102,321</b>	<b>\$ (40,997)</b>	<b>\$ (143,318)</b>

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



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

	<u>Rounds of Golf</u>		<u>Year-to-Date</u>	
	<u>Monthly</u>	<u>%</u>	<u></u>	<u>%</u>
Rounds of Golf - Public	2,212		27,843	
Rounds of Golf - Green Card Usage	-	0%	454	1%
Rounds of Golf - CDD Resident	-	0%	5,518	17%
Rounds of Golf - Public	2,012	91%	17,940	54%
Rounds of Golf - Member	-	0%	5,585	17%
Rounds of Golf - Staff/Comp	90	4%	1,689	5%
Rounds of Golf - GolfNow Trade	110	5%	2,242	7%
<b>Total Rounds</b>	<b>2,212</b>	<b>100%</b>	<b>33,428</b>	<b>100%</b>

<u>Revenues</u>	
Greens Fees	\$ 26,326
Green Card Usage	\$ -
<b>Adjusted Greens Fee Revenue (Net)</b>	<b>\$ 26,326</b>
Revenues Green Card Usage	\$ -
Revenues CDD Residents	\$ -
Revenues Public	\$ 26,326
Revenues Prepaid	\$ -
	<b>\$ 26,326</b>

**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	\$ 13.08	\$ 31.75
Revenue Per Round Prepaid	#DIV/0!	\$ 25.14