

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>
Assets					
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
Total Assets	\$483,623	\$556,018	\$497,365	\$1,798,566	\$3,335,572
Liabilities					
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	---	---	---	\$557	\$557
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)
Fund Equity					
Net Assets	---	---	---	(\$2,984,123)	(\$2,984,123)
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
Total Liabilities, Fund Equity, Other	\$483,623	\$556,018	\$497,365	\$1,798,566	\$3,335,572

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
Total Revenues	\$864,536	\$850,441	\$853,310	\$2,869

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
Total Administrative	\$184,537	\$138,403	\$137,608	\$795

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
Total Operating	\$137,625	\$103,219	\$100,615	\$2,603

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
Total Maintenance	\$238,000	\$194,750	\$153,044	\$41,706

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)
Total Grounds Maintenance	\$304,374	\$228,281	\$214,424	\$13,856
Total Expenditures	\$864,536	\$664,652	\$605,691	\$58,961
Excess Revenue/(Expenditures)	\$0	\$185,789	\$247,619	\$61,830
Beginning Fund Balance	\$0	\$0	\$177,143	\$177,143
Ending Fund Balance	\$0	\$185,789	\$424,761	\$238,972

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)
Total Revenues	\$91,684	\$68,763	\$69,897	\$1,134
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$324,627	(\$324,627)
Total Expenditures	\$0	\$0	\$324,627	(\$324,627)
Excess Revenues/(Expenditures)	\$91,684		(\$254,730)	
Beginning Fund Balance			\$810,748	
Ending Fund Balance			\$556,018	

Viera East Community Development District

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

Check Date	Vendor	Detail	Amount
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
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
Total Fiscal Year 2016			\$ 324,627

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
Total Revenues	\$2,423,270	\$2,423,245	\$2,425,520	\$2,275
<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)		(\$16,315)	
Beginning Fund Balance	\$466,966		\$513,680	
Ending Fund Balance	\$448,551		\$497,365	

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	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	2,001	2,655	(654)	23,701	27,690	(3,989)
Member Rounds	-	0	-	-	5,585	-	-
Comp Rounds	-	211	-	-	4,142	-	-
Total Memberships	60	-	-	-	48	60	(12)
<i>Revenue per Round</i>							
Paid Rounds	\$32	\$13	\$31	(\$18)	\$31	\$32	(\$1)
Revenues							
Greens Fees/Cart Fees	\$1,076,892	\$26,326	\$84,105	(\$57,779)	\$737,920	\$877,021	(\$139,101)
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$55,000)	\$0	(\$4,296)	\$4,296	(\$16,303)	(\$44,792)	\$28,489
Gift Cards - Sales	\$0	\$707	\$0	\$707	\$1,982	\$0	\$1,982
Gift Cards - Usage	\$0	(\$1,269)	\$0	(\$1,269)	(\$11,771)	\$0	(\$11,771)
Season Advance/Trail Fees	\$220,050	\$0	\$17,186	(\$17,186)	\$140,432	\$179,209	(\$38,777)
Associate Memberships	\$26,075	\$0	\$2,036	(\$2,036)	\$5,811	\$21,235	(\$15,424)
Driving Range	\$60,000	\$2,570	\$4,686	(\$2,116)	\$45,317	\$48,864	(\$3,547)
Golf Lessons	\$15,000	\$2,783	\$1,172	\$1,612	\$6,680	\$12,216	(\$5,536)
Merchandise Sales	\$98,000	\$4,397	\$7,654	(\$3,257)	\$75,396	\$79,811	(\$4,416)
Restaurant	\$2,419	\$142	\$189	(\$47)	(\$723)	\$2,419	(\$3,143)
Special Assessments - Operations	\$22,527	\$1,777	\$1,877	(\$100)	\$16,895	\$16,895	\$1
Miscellaneous Income	\$15,000	\$44	\$1,172	(\$1,127)	\$11,871	\$12,216	(\$345)
Total Revenues	\$1,480,963	\$37,478	\$115,781	(\$78,303)	\$1,013,508	\$1,205,094	(\$191,586)
Golf Course Expenditures							
Other Contractual Services	\$18,000	\$1,165	\$1,501	\$336	\$12,987	\$13,496	\$509
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$75	\$75
Telephone/Internet	\$11,000	\$940	\$917	(\$23)	\$8,530	\$8,248	(\$282)
Postage	\$750	\$0	\$63	\$63	\$36	\$562	\$526
Printing & Binding	\$1,000	\$0	\$83	\$83	\$1,572	\$750	(\$822)
Utilities	\$5,000	\$1,500	\$417	(\$1,083)	\$4,373	\$3,749	(\$624)
Repairs & Maintenance	\$6,000	\$606	\$500	(\$105)	\$5,671	\$4,499	(\$1,173)
Pest Control	\$500	\$0	\$42	\$42	\$0	\$375	\$375
Advertising	\$35,000	\$1,035	\$2,919	\$1,884	\$16,018	\$26,243	\$10,225
Bank Charges	\$25,000	\$1,053	\$2,085	\$1,032	\$19,085	\$18,745	(\$340)
Office Supplies	\$1,500	\$109	\$125	\$16	\$805	\$1,125	\$320
Operating Supplies	\$5,000	\$113	\$417	\$304	\$6,705	\$3,749	(\$2,956)
Meals	\$100	\$0	\$8	\$8	\$0	\$75	\$75
Dues, Licenses & Subscriptions	\$1,000	\$0	\$83	\$83	\$1,479	\$750	(\$729)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$76	\$375	\$299
Training, Education & Employee Relations	\$1,000	\$0	\$83	\$83	\$2,056	\$750	(\$1,306)
Contractual Security	\$3,500	\$106	\$292	\$186	\$2,088	\$2,624	\$536
IT Services	\$1,900	\$0	\$158	\$158	\$200	\$1,425	\$1,225
Total Golf Course Expenditures	\$116,850	\$6,627	\$9,745	\$3,119	\$81,681	\$87,614	\$5,933

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	\$288	\$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)
Total Restaurant Expenditures	\$2,419	(\$751)	\$947	\$197	\$10,974	\$2,419	(\$8,554)

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
Total Pro Shop Expenditures	\$105,735	(\$1,560)	\$10,371	\$8,811	\$75,702	\$79,299	\$3,597

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	\$2,000	\$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
Total Cart Facility	\$144,942	\$9,562	\$12,078	\$2,517	\$93,282	\$108,704	\$15,423
<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
Total Starter Marshals	\$35,326	\$3,560	\$2,944	(\$617)	\$33,010	\$26,493	(\$6,517)
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$3,570	\$4,725	\$1,155	\$51,877	\$42,525	(\$9,352)
Total Merchandise Sales	\$56,700	\$3,570	\$4,725	\$1,155	\$51,877	\$42,525	(\$9,352)
<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		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
Sand and Topsoil	\$15,000	\$1,250	\$0	\$1,250	\$4,714	\$11,250	\$6,536
Flower/Mulch	\$5,000	\$417	\$0	\$417	\$4,843	\$3,750	(\$1,093)
Chemicals	\$53,500	\$2,993	\$1,466	\$4,458	\$22,219	\$40,125	\$17,906
Fertilizer	\$45,000	(\$2,360)	\$6,110	\$3,750	\$55,958	\$33,750	(\$22,208)
Seed/Sod	\$9,000	\$750	\$0	\$750	\$5,946	\$6,750	\$804
Trash Removal	\$3,000	(\$231)	\$481	\$250	\$1,531	\$2,250	\$719
Contingency	\$10,000	\$833	\$0	\$833	\$3,012	\$7,500	\$4,488
First Aid	\$600	(\$278)	\$328	\$50	\$958	\$450	(\$508)
Office Supplies	\$500	\$42	\$0	\$42	\$48	\$375	\$327
Operating Supplies	\$8,000	\$667	\$397	\$667	\$10,672	\$6,000	(\$4,672)
Training	\$500	\$0	\$0	\$0	\$250	\$0	(\$250)
Janitorial Supplies	\$1,500	\$125	\$0	\$125	\$192	\$1,125	\$933
Soil & Water Testing	\$1,200	\$100	\$0	\$100	\$0	\$900	\$900
Uniforms	\$6,000	(\$941)	\$941	\$500	\$7,790	\$4,500	(\$3,290)
Equipment Rental	\$6,000	\$500	\$0	\$500	\$0	\$4,500	\$4,500
Equipment Lease	\$71,412	\$5,951	\$5,951	\$5,951	\$53,556	\$53,559	\$3
Small Tools	\$500	\$42	\$0	\$42	\$0	\$375	\$375
Truck Maintenance	\$600	\$50	\$0	\$50	\$0	\$450	\$450
IT Services	\$600	\$50	\$0	\$50	\$0	\$450	\$450
Total Golf Course Maintenance	\$854,481	\$61,165	\$61,749	\$71,165	\$599,899	\$640,486	\$40,587
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$125	\$0	\$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	\$264	\$313	\$2,927	\$2,813	(\$114)
Annual Audit	\$1,500	\$113	\$113	\$125	\$1,088	\$1,125	\$38
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$4,690	\$42,210	\$42,210	\$0
Insurance	\$65,000	\$4,824	\$4,824	\$5,417	\$44,657	\$48,750	\$4,093
Property Taxes	\$6,000	\$851	\$851	\$500	\$6,922	\$4,500	(\$2,422)
Total Administrative Expenditures	\$135,630	\$11,303	\$10,875	\$11,303	\$99,003	\$101,723	\$2,719
Renewal & Replacement	\$28,880	\$978	\$978	\$2,407	\$20,775	\$21,660	\$885
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$28,880	\$978	\$978	\$2,407	\$20,775	\$21,660	\$885
Total Revenues	\$1,480,963	\$37,478	\$1,013,508	\$1,205,094	\$1,013,508	\$1,205,094	(\$191,586)
Total Expenditures	\$1,480,963	\$108,238	\$1,066,202	\$1,110,923	\$1,066,202	\$1,110,923	\$44,721
Operating Income (Loss)	\$0	(\$70,761)	(\$7,593)	(\$63,168)	(\$52,694)	\$94,171	(\$146,865)

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)
Total Non Operating Revenues/(Expenditures)	\$0	\$50	\$0	\$50	\$0	\$444
Change in Net Assets	\$0	(\$70,710)	---	---	---	---
Beginning Net Assets	\$0	---	---	---	(\$2,931,874)	---
Ending Net Assets	\$0	---	---	---	(\$2,984,123)	---

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
Total Revenues	\$4,717	\$91,092	\$621,058	\$15,364	\$19,571	\$19,226	\$19,392	\$9,701	\$53,188	\$0	\$0	\$0	\$853,310

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	\$0	\$0	\$0	\$0	\$290	\$0	\$0	\$0	\$290
Attorney Fees	\$0	\$0	\$188	\$0	\$56	\$0	\$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	\$0	\$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
Total Administrative	\$14,184	\$14,400	\$15,349	\$13,578	\$14,650	\$14,487	\$15,972	\$17,459	\$17,530	\$0	\$0	\$0	\$137,608

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
Total Operating	\$9,836	\$9,663	\$11,807	\$11,933	\$11,406	\$11,883	\$11,501	\$11,636	\$10,949	\$0	\$0	\$0	\$100,615

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
Total Maintenance	\$12,132	\$9,497	\$9,237	\$27,816	\$13,179	\$32,239	\$26,466	\$7,765	\$14,713	\$0	\$0	\$0	\$153,044
<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	\$32	\$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
Total Grounds Maintenance	\$24,048	\$24,550	\$23,435	\$22,940	\$20,470	\$21,785	\$23,584	\$24,910	\$28,703	\$0	\$0	\$0	\$214,424
Total Expenditures	\$60,200	\$58,109	\$59,828	\$76,267	\$59,705	\$80,394	\$77,523	\$61,769	\$71,895	\$0	\$0	\$0	\$605,691
Excess Revenue/(Expenditures)	(\$55,483)	\$32,983	\$561,230	(\$60,903)	(\$40,134)	(\$61,168)	(\$58,131)	(\$52,068)	(\$18,707)	\$0	\$0	\$0	\$247,619

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	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
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$31	\$31	\$36	\$36	\$36	\$32	\$18	\$13	\$0	\$0	\$0	\$31
Revenues:													
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	\$10,486	\$7,557	\$4,001	\$2,570	\$0	\$0	\$0	\$45,317
Driving Range	\$255	\$300	\$542	\$440	\$630	\$200	\$325	\$1,425	\$2,783	\$0	\$0	\$0	\$6,680
Golf Lessons	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$4,397	\$0	\$0	\$0	\$75,396
Merchandise Sales	(\$947)	(\$1,281)	\$2,101	(\$179)	\$276	\$188	(\$466)	(\$558)	\$142	\$0	\$0	\$0	(\$723)
Restaurant	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,977	\$1,777	\$0	\$0	\$0	\$16,895
Special Assessments - Operations	\$2,612	\$3,020	\$4,278	\$3,416	\$1,122	(\$2,056)	(\$871)	\$306	\$44	\$0	\$0	\$0	\$11,871
Miscellaneous Income													
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$48,879	\$37,478	\$0	\$0	\$0	\$1,013,508
Golf Course Expenditures:													
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
Total Golf Course Expenditures	\$10,876	\$6,343	\$11,320	\$10,998	\$8,341	\$8,158	\$10,267	\$8,753	\$6,627	\$0	\$0	\$0	\$81,681

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	\$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
Total Restaurant Expenditures	\$2,419	\$325	\$740	\$1,693	\$1,651	\$1,325	\$951	\$921	\$947	\$0	\$0	\$0	\$10,974
Proshop:													
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
Total Pro Shop Expenditures	\$8,135	\$8,496	\$7,949	\$9,185	\$7,661	\$8,152	\$8,350	\$7,402	\$10,371	\$0	\$0	\$0	\$75,702
Merchandise Sales:													
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
Total Merchandise Sales	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$0	\$0	\$0	\$51,877
Cart Facility:													
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
Total Cart Facility	\$13,106	\$12,099	\$12,676	\$8,477	\$7,376	\$13,427	\$8,362	\$8,197	\$9,562	\$0	\$0	\$0	\$93,282

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	\$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
Total Starter Marshals	\$1,665	\$3,125	\$3,310	\$3,740	\$4,787	\$5,048	\$4,640	\$3,135	\$3,560	\$0	\$0	\$0	\$33,010

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	\$0	\$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	\$3,012
First Aid	\$0	\$0	\$0	\$28	\$0	\$0	\$157	\$20	\$0	\$0	\$0	\$0	\$958
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
Total Golf Course Maintenance	\$59,998	\$62,156	\$71,341	\$73,151	\$69,154	\$68,261	\$63,642	\$70,446	\$61,749	\$0	\$0	\$0	\$599,899

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
Total Administrative Expenditures	\$11,178	\$11,150	\$10,936	\$10,936	\$10,936	\$11,197	\$10,919	\$10,875	\$10,875	\$0	\$0	\$0	\$99,003

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
Total Reserves	\$1,254	\$1,594	\$2,224	\$2,431	\$2,467	\$3,176	\$4,010	\$2,642	\$978	\$0	\$0	\$0	\$20,775
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$48,879	\$37,478	\$0	\$0	\$0	\$1,013,508
Total Expenditures	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$128,152	\$121,139	\$114,937	\$108,238	\$0	\$0	\$0	\$1,066,202
Operating Income (Loss)	(\$34,767)	\$2,868	(\$5,182)	\$196	\$37,695	\$72,336	\$10,979	(\$66,058)	(\$70,761)	\$0	\$0	\$0	(\$52,694)
<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)
Total Non Operating Revenues/(Expenditures)	(\$8)	(\$6)	(\$9)	\$7	\$28	\$50	\$166	\$167	\$50	\$0	\$0	\$0	\$445
Net Non Operating Income / (Loss)	(\$34,775)	\$2,861	(\$5,191)	\$203	\$37,723	\$72,386	\$11,145	(\$65,891)	(\$70,710)	\$0	\$0	\$0	(\$52,250)

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
Total Revenues	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$4,397	\$0	\$0	\$0	\$75,396
<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
Total Expenditures	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$0	\$0	\$0	\$51,877
Operating Income (Loss)	(\$51)	\$4,606	\$2,100	\$2,844	\$1,486	\$6,297	\$2,873	\$2,537	\$827	\$0	\$0	\$0	\$23,518

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

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)
Total Revenues	\$ 89,192	\$ 37,335	\$ (51,856)	\$1,081,224	\$1,014,231	\$ (66,993)
<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
Total Expenditures	\$ 119,060	\$ 107,291	\$ 11,769	\$ 978,903	\$1,055,228	\$ (76,326)
Operating Income/(Loss)	\$ (29,868)	\$ (69,955)	\$ (40,087)	\$ 102,321	\$ (40,997)	\$ (143,318)

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

Viera East Cash Flow Analysis FY 2016

	Actuals										Projections		
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
I. Cash Flows:													
Starting Funds													
Carry Forward	\$33,128	(\$1,640)	\$1,227	(\$3,955)	(\$3,759)	\$33,936	\$106,272	\$117,251	\$51,193	(\$19,567)	(\$47,572)	(\$65,529)	
Revenues													
Golf Course	\$79,677	\$111,206	\$121,534	\$123,352	\$156,776	\$200,488	\$132,118	\$48,879	\$37,478	\$95,208	\$105,254	\$75,406	\$1,289,376
Course Operations	\$80,624	\$112,487	\$119,433	\$123,537	\$156,500	\$200,300	\$132,584	\$49,437	\$37,325	\$95,208	\$105,254	\$75,406	\$1,290,090
Restaurant	(\$947)	(\$1,281)	\$2,101	(179)	\$276	\$188	(466)	(558)	\$152	-	-	-	(\$713)
Total All Cash	\$112,805	\$109,566	\$122,761	\$119,397	\$155,017	\$234,424	\$238,390	\$166,130	\$88,671	\$75,640	\$57,683	\$9,877	\$1,289,376
Expenses													
Golf Course	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$128,152	\$121,139	\$114,937	\$108,238	\$123,212	\$123,212	\$123,212	\$1,435,639
Course Operations	\$112,026	\$108,074	\$125,976	\$121,463	\$119,429	\$126,827	\$120,188	\$114,076	\$107,291	\$123,212	\$123,212	\$123,212	\$1,424,867
Restaurant	\$2,419	\$325	\$740	\$1,693	\$1,651	\$1,325	\$951	\$921	\$947	\$0	\$0	\$0	\$10,973
Cash Less Expenses	(\$1,640)	\$1,227	(\$3,955)	(\$3,759)	\$33,936	\$106,272	\$117,251	\$51,193	(\$19,567)	(\$47,572)	(\$65,529)	(\$113,335)	
Projected Revenues FY 2016													\$1,289,376
Projected Expenses FY 2016													\$1,435,639
Projected Surplus(Deficit) FY 2016													(\$146,463)

**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%
Total Rounds	2,212	100%	33,428	100%

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

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