

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

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
Assets					
Operating Account	\$456,116	\$105,348	---	\$142,571	\$704,035
Accounts Receivable	---	---	---	\$4,907	\$4,907
Assessment Receivable	---	---	---	---	\$0
Due From Golf Course	---	---	---	---	\$0
Due From General Fund	---	---	---	\$1,929	\$1,929
Due From Capital Reserve	---	---	---	---	\$0
Due from Other	---	---	---	---	\$0
Inventory - Pro Shop	---	---	---	\$50,932	\$50,932
<u>Investments:</u>					
Custody Account	---	\$563,648	---	---	\$563,648
Benefit Assessment- Series 2012	---	---	---	\$908	\$908
Reserve - Series 2012	---	---	---	\$280,495	\$280,495
Bond Service 2006	---	---	\$398,734	---	\$398,734
Improvements (Net of Depreciation)	---	---	---	\$1,221,756	\$1,221,756
Prepaid Expenses- Debt	---	---	---	\$118,333	\$118,333
Prepaid Expenses- Operations	\$11,107	---	---	\$55,640	\$66,747
Total Assets	\$467,223	\$668,996	\$398,734	\$1,877,472	\$3,412,426
Liabilities					
Accounts Payable	\$11,457	\$46,141	---	\$13,215	\$70,813
Accrued Expenses	---	---	---	---	\$0
Deferred Revenue- Season Advance	---	---	---	\$50,511	\$50,511
Deferred Revenue- Special Assessments O&M	---	---	---	\$7,509	\$7,509
Deferred Revenue- Special Assessments Debt	---	---	---	\$151,073	\$151,073
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	---	---	\$0
Accrued Interest Payable	---	---	---	\$12,051	\$12,051
Accrued Principal Payable	---	---	---	---	\$0
Golf Cart Lease Payable	---	---	---	\$12,960	\$12,960
Sales Tax Payable	---	---	---	\$2,688	\$2,688
Due to Golf Course	\$1,929	---	---	---	\$1,929
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$10,369	---	---	\$23,792	\$34,161
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	---	---	---	(\$2,913,413)	(\$2,913,413)
Fund Balances	---	---	---	---	---
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$11,107	---	---	---	\$11,107
Unassigned	\$256,361	\$622,855	---	---	\$879,216
Restricted for Debt Service	---	---	\$398,734	---	\$398,734
Total Liabilities, Fund Equity, Other	\$467,223	\$668,996	\$398,734	\$1,877,472	\$3,412,426

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

	Adopted Budget	Prorated Budget 5/31/16	Actual 5/31/16	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$759,659	(\$48,498)
Golf Course Administrative Services	\$56,280	\$37,520	\$37,520	\$0
Interest Income	\$100	\$67	\$8	(\$59)
Miscellaneous Income	\$0	\$0	\$2,935	\$2,935
Total Revenues	\$864,536	\$845,743	\$800,122	(\$45,621)

Administrative Expenditures

Supervisors Fees	\$29,587	\$19,725	\$19,472	\$253
Engineering Fees	\$5,000	\$3,333	\$0	\$3,333
Attorney's Fees	\$5,000	\$3,333	\$3,734	(\$401)
Dissemination	\$1,000	\$667	\$667	(\$0)
Trustee Fees	\$5,600	\$3,733	\$3,725	\$8
Annual Audit	\$6,500	\$4,333	\$4,225	\$108
Collection Agent	\$2,500	\$1,667	\$1,667	\$0
Management Fees	\$108,515	\$72,343	\$72,343	\$1
Computer Services	\$1,000	\$667	\$667	\$0
Telephone	\$250	\$167	\$0	\$167
Postage	\$1,500	\$1,000	\$1,580	(\$580)
Printing & Binding	\$3,000	\$2,000	\$2,824	(\$824)
Insurance	\$7,510	\$5,007	\$4,517	\$490
Legal Advertising	\$2,500	\$1,667	\$610	\$1,057
Other Current Charges	\$1,500	\$1,000	\$996	\$4
Office Supplies	\$1,000	\$667	\$1,335	(\$668)
Dues & Licenses	\$175	\$117	\$117	(\$0)
Website Maintenance	\$2,400	\$1,600	\$1,600	\$0
Total Administrative	\$184,537	\$123,025	\$120,077	\$2,947

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

	Adopted Budget	Prorated Budget 5/31/16	Actual 5/31/16	Variance
<i>Operating Expenditures</i>				
Salaries	\$113,570	\$75,713	\$71,684	\$4,030
Administrative Fee	\$1,128	\$752	\$684	\$68
FICA Expense	\$7,486	\$4,991	\$5,297	(\$307)
Employee Insurance	\$6,006	\$4,004	\$5,402	(\$1,398)
Workers Compensation	\$2,382	\$1,588	\$1,355	\$233
Unemployment	\$853	\$569	\$774	(\$205)
Other Contractual	\$5,100	\$3,400	\$3,794	(\$394)
Training	\$500	\$333	\$430	(\$97)
Dues, Licenses	\$100	\$67	\$0	\$67
Uniforms	\$500	\$333	\$247	\$86
Total Operating	\$137,625	\$91,750	\$89,666	\$2,084
<i>Maintenance Expenditures</i>				
Canal Maintenance	\$5,000	\$5,000	\$5,926	(\$926)
Lake Bank Restoration	\$60,000	\$60,000	\$58,995	\$1,005
Environmental Services	\$39,000	\$26,000	\$13,164	\$12,836
Water Management System	\$99,000	\$66,000	\$56,474	\$9,526
Control Burns	\$15,000	\$10,000	\$0	\$10,000
Contingencies	\$10,000	\$6,667	\$2,102	\$4,564
Fire Line Maintenance	\$5,000	\$3,333	\$1,669	\$1,664
Basin Repair	\$5,000	\$3,333	\$0	\$3,333
Total Maintenance	\$238,000	\$180,333	\$138,331	\$42,002

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

	Adopted Budget	Prorated Budget 5/31/16	Actual 5/31/16	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$135,351	\$90,234	\$84,094	\$6,140
Administrative Fees	\$3,132	\$2,088	\$2,044	\$44
FICA	\$10,254	\$6,836	\$6,002	\$834
Health Insurance	\$23,412	\$15,608	\$13,663	\$1,945
Workers Compensation	\$2,627	\$1,751	\$1,589	\$162
Unemployment	\$2,132	\$1,421	\$1,593	(\$171)
Telephone	\$1,500	\$1,000	\$1,224	(\$224)
Utilities	\$7,000	\$4,667	\$3,583	\$1,083
Insurance	\$1,162	\$775	\$1,236	(\$461)
Repairs	\$15,000	\$10,000	\$4,298	\$5,702
Fuel	\$23,000	\$15,333	\$9,861	\$5,473
Park Maintenance	\$3,000	\$2,000	\$1,632	\$368
Chemicals	\$5,000	\$3,333	\$2,216	\$1,117
Contingencies	\$1,000	\$667	\$2,694	(\$2,027)
Refuse	\$5,000	\$3,333	\$5,474	(\$2,140)
Office Supplies	\$250	\$167	\$764	(\$597)
Uniforms	\$3,000	\$2,000	\$2,051	(\$51)
Maintenance Reserve - Transfer Out	\$62,554	\$41,703	\$41,703	(\$0)
Total Grounds Maintenance	\$304,374	\$202,916	\$185,721	\$17,195
Total Expenditures	\$864,536	\$598,024	\$533,796	\$64,228
Excess Revenue/(Expenditures)	\$0	\$247,719	\$266,326	\$18,607
Beginning Fund Balance	\$0	\$0	\$177,143	\$177,143
Ending Fund Balance	\$0	\$247,719	\$443,468	\$195,749

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

	Adopted Budget	Prorated Budget 5/31/16	Actual 5/31/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$167	\$1,929	\$1,762
Reserve Funding - Transfer In (General)	\$62,554	\$41,703	\$41,703	\$0
Reserve Funding - Transfer In (Golf)	\$28,880	\$19,253	\$19,798	\$544
Total Revenues	\$91,684	\$61,123	\$63,429	\$2,307
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$251,322	(\$251,322)
Total Expenditures	\$0	\$0	\$251,322	(\$251,322)
Excess Revenues/(Expenditures)	\$91,684		(\$187,893)	
Beginning Fund Balance			\$810,748	
Ending Fund Balance			\$622,855	

Viera East Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending May 31, 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			<u>\$ 126,018</u>
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
Total Fiscal Year 2016			<u>\$ 251,322</u>

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

	Adopted Budget	Prorated Budget 5/31/16	Actual 5/31/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,324,653	(\$98,517)
Interest Income	\$100	\$67	\$2,236	\$2,170
Total Revenues	\$2,423,270	\$2,423,237	\$2,326,890	(\$96,347)
<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)		(\$114,946)	
Beginning Fund Balance	\$466,966		\$513,680	
Ending Fund Balance	\$448,551		\$398,734	

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

	Amended Budget		Current Month		Year-to-Date		
	Actuals	Variance	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000		1,770	(1,103)	21,700	22,161	(461)
Member Rounds	-		296	-	5,585	-	-
Comp Rounds	-		325	-	3,931	-	-
Total Memberships	60		-	-	48	60	(12)
<i>Revenue per Round</i>							
Paid Rounds	\$32		\$18	(\$13)	\$33	\$36	(\$3)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,076,892		\$31,427	(\$59,570)	\$711,594	\$792,916	(\$81,321)
Greens Cards - Sales	\$0		\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$55,000)		\$0	\$4,648	(\$16,303)	(\$40,497)	\$24,194
Gift Cards - Sales	\$0		\$115	\$0	\$1,275	\$0	\$1,275
Gift Cards - Usage	\$0		(\$1,891)	\$0	(\$10,502)	\$0	(\$10,502)
Season Advance/Trail Fees	\$220,050		\$6,975	\$18,594	\$140,432	\$162,023	(\$21,591)
Associate Memberships	\$26,075		\$0	(\$2,203)	\$5,811	\$19,199	(\$13,388)
Driving Range	\$60,000		\$4,001	\$5,070	\$42,746	\$44,178	(\$1,432)
Golf Lessons	\$15,000		\$1,425	\$1,268	\$3,897	\$11,045	(\$7,148)
Merchandise Sales	\$98,000		\$5,102	\$8,281	\$70,999	\$72,157	(\$1,159)
Restaurant	\$2,419		(\$558)	\$204	(\$865)	\$2,419	(\$3,285)
Special Assessments - Operations	\$22,527		\$1,977	\$1,877	\$15,118	\$15,017	\$101
Miscellaneous Income	\$15,000		\$306	\$1,268	\$11,827	\$11,045	\$783
Total Revenues	\$1,480,963		\$48,879	(\$76,236)	\$976,030	\$1,089,502	(\$113,472)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000		\$1,210	\$289	\$11,822	\$11,995	\$173
Travel & Per Diem	\$100		\$0	\$8	\$0	\$67	\$67
Telephone/Internet	\$11,000		\$915	\$1	\$7,590	\$7,330	(\$260)
Postage	\$750		\$0	\$62	\$36	\$500	\$464
Printing & Binding	\$1,000		\$0	\$83	\$1,572	\$666	(\$905)
Utilities	\$5,000		\$310	\$107	\$2,872	\$3,332	\$460
Repairs & Maintenance	\$6,000		\$1,795	(\$1,295)	\$5,066	\$3,998	(\$1,067)
Pest Control	\$500		\$0	\$42	\$0	\$333	\$333
Advertising	\$35,000		\$453	\$2,463	\$14,983	\$23,324	\$8,341
Bank Charges	\$25,000		\$2,511	(\$428)	\$18,032	\$16,660	(\$1,372)
Office Supplies	\$1,500		\$39	\$86	\$696	\$1,000	\$304
Operating Supplies	\$5,000		\$464	(\$48)	\$6,593	\$3,332	(\$3,261)
Meals	\$100		\$8	\$8	\$0	\$67	\$67
Dues, Licenses & Subscriptions	\$1,000		\$684	\$83	\$1,479	\$666	(\$813)
Drug Testing - All Departments	\$500		\$0	\$42	\$76	\$333	\$257
Training, Education & Employee Relations	\$1,000		\$266	\$83	\$2,056	\$666	(\$1,389)
Contractual Security	\$3,500		\$106	\$292	\$1,983	\$2,332	\$350
IT Services	\$1,900		\$0	\$158	\$200	\$1,266	\$1,066
Total Golf Course Expenditures	\$116,850		\$8,753	\$9,734	\$75,054	\$77,869	\$2,815

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

	Amended Budget		Current Month		Year-to-Date	
	Actuals	Budget	Actuals	Budget	Actuals	Budget
<i>Restaurant Expenditures</i>						
Salaries	\$991	\$0	\$83	\$83	\$991	\$0
Administrative Fees	\$72	\$0	\$6	\$6	\$72	\$0
FICA Expense	\$72	\$0	\$6	\$6	\$72	\$0
Health Insurance	\$288	\$0	\$24	\$24	\$288	\$702
Workers Compensation	\$19	\$0	\$2	\$2	\$19	\$0
Unemployment	\$17	\$0	\$1	\$1	\$17	\$0
Utilities	\$675	\$692	\$57	(\$635)	\$675	(\$4,753)
Repairs & Maintenance	\$75	\$0	\$6	\$6	\$75	(\$1,865)
Pest Control	\$142	\$142	\$12	(\$130)	\$142	(\$991)
Operating Supplies	\$69	\$0	\$6	\$6	\$69	\$0
Equipment Lease	\$0	\$87	\$0	(\$87)	\$0	(\$700)
Total Restaurant Expenditures	\$2,419	\$921	\$203	(\$719)	\$2,419	(\$7,607)
<i>Pro Shop Expenditures</i>						
Salaries	\$77,882	\$5,573	\$6,490	\$917	\$51,919	\$2,350
Administrative Fee	\$2,576	\$299	\$215	(\$84)	\$1,717	(\$437)
FICA Expense	\$5,958	\$426	\$496	\$70	\$3,972	\$180
Health Insurance	\$360	\$35	\$30	(\$5)	\$256	\$240
Workers Compensation	\$1,526	\$104	\$127	\$23	\$937	\$1,017
Unemployment	\$2,383	\$152	\$199	\$46	\$1,616	\$1,589
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$333
Utilities	\$8,000	\$595	\$667	\$71	\$4,585	\$5,333
Repairs	\$250	\$0	\$21	\$21	\$0	\$167
Pest Control	\$1,800	\$142	\$150	\$8	\$1,133	\$1,200
Supplies	\$2,500	\$77	\$208	\$132	\$1,118	\$1,667
Uniforms	\$750	\$0	\$63	\$63	\$171	\$500
Dues, Licenses & Subscriptions	\$250	\$0	\$21	\$21	\$0	\$167
Training, Education & Employee Relations	\$500	\$0	\$42	\$42	\$0	\$333
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$333
Total Pro Shop Expenditures	\$105,735	\$7,402	\$8,811	\$1,409	\$65,331	\$70,488
						\$5,156

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

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Cart Facility							
Salaries	\$60,174	\$4,900	\$5,014	\$115	\$39,448	\$40,114	\$666
Administrative Fee	\$5,258	\$404	\$438	\$34	\$3,546	\$3,505	(\$41)
FICA Expense	\$4,603	\$375	\$384	\$9	\$2,945	\$3,069	\$124
Workers Compensation	\$1,179	\$91	\$98	\$7	\$755	\$786	\$31
Unemployment	\$2,978	\$272	\$248	(\$24)	\$2,063	\$1,985	(\$78)
Utilities	\$12,500	\$805	\$1,042	\$236	\$7,255	\$8,333	\$1,078
Fuel	\$500	\$28	\$42	\$13	\$239	\$333	\$94
Cart Lease	\$500	\$28	\$42	\$13	\$239	\$333	\$94
Cart Maintenance	\$2,750	\$398	\$229	(\$169)	\$4,280	\$1,833	\$24,666
Cart & Facilities Supplies	\$1,000	\$306	\$83	(\$223)	\$705	\$667	(\$38)
Driving Range	\$1,500	\$488	\$125	(\$363)	\$8,482	\$1,000	(\$7,482)
Uniforms	\$500	\$0	\$42	\$42	\$0	\$333	\$333
Total Cart Facility	\$144,942	\$8,197	\$12,078	\$3,881	\$83,720	\$96,626	\$12,906
Starter Marshals							
Salaries	\$27,898	\$2,478	\$2,325	(\$154)	\$23,870	\$18,598	(\$5,272)
Administrative Fee	\$2,868	\$283	\$239	(\$44)	\$2,016	\$1,912	(\$104)
FICA Expense	\$2,134	\$190	\$178	(\$12)	\$1,899	\$1,423	(\$477)
Workers Compensation	\$711	\$46	\$59	\$13	\$442	\$474	\$32
Unemployment	\$1,465	\$138	\$122	(\$16)	\$1,222	\$977	(\$246)
Uniforms	\$250	\$0	\$21	\$21	\$0	\$167	\$167
Total Starter Marshals	\$35,326	\$3,135	\$2,944	(\$191)	\$29,450	\$23,550	(\$5,900)
Merchandise Sales							
Cost of Goods Sold	\$56,700	\$2,565	\$4,725	\$2,160	\$48,307	\$37,800	(\$10,507)
Total Merchandise Sales	\$56,700	\$2,565	\$4,725	\$2,160	\$48,307	\$37,800	(\$10,507)
Golf Course Maintenance							
Salaries	\$375,393	\$32,438	\$31,283	(\$1,155)	\$232,146	\$250,262	\$18,116
Administrative Fees	\$9,888	\$696	\$824	\$128	\$4,940	\$6,592	\$1,652
FICA Expense	\$28,718	\$2,403	\$2,393	(\$10)	\$17,209	\$19,145	\$1,937
Employee Insurance	\$56,217	\$5,129	\$4,685	(\$444)	\$24,055	\$37,478	\$13,423
Workers Compensation	\$7,358	\$591	\$613	\$22	\$4,298	\$4,905	\$607
Unemployment	\$7,175	\$221	\$598	\$377	\$5,176	\$4,783	(\$393)
Drug Testing	\$420	\$0	\$35	\$35	\$114	\$280	\$166
Consulting Fees	\$6,000	\$500	\$500	\$0	\$4,000	\$4,000	\$0
Telephone/Internet	\$3,200	\$332	\$267	(\$65)	\$2,640	\$2,133	(\$507)
Utilities/Water	\$25,700	\$2,456	\$2,142	(\$314)	\$17,096	\$17,133	\$37
Repairs	\$32,000	\$2,194	\$2,667	\$473	\$30,406	\$21,333	(\$9,073)
Fuel & Oil	\$45,000	\$2,740	\$3,750	\$1,010	\$21,475	\$30,000	\$8,525
Pest Control	\$1,500	\$115	\$125	\$10	\$1,064	\$1,000	(\$64)
Irrigation/Drainage	\$18,000	\$4,203	\$1,500	(\$2,703)	\$17,516	\$12,000	(\$5,516)

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

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
Sand and Topsoil	\$15,000	\$406	\$1,250	\$844	\$4,714	\$10,000
Flower/Mulch	\$5,000	\$0	\$417	\$3,333	\$4,843	\$3,333
Chemicals	\$3,500	\$1,093	\$4,458	\$3,666	\$20,753	\$35,667
Fertilizer	\$45,000	\$6,107	\$3,750	(\$2,357)	\$49,848	\$30,000
Seed/Sod	\$9,000	\$0	\$750	\$750	\$5,946	\$6,000
Trash Removal	\$3,000	\$131	\$250	\$119	\$1,050	\$2,000
Contingency	\$10,000	\$0	\$833	\$833	\$3,012	\$6,667
First Aid	\$600	\$60	\$50	(\$10)	\$631	\$400
Office Supplies	\$500	\$20	\$42	\$22	\$48	\$333
Operating Supplies	\$8,000	\$1,498	\$667	(\$832)	\$10,276	\$5,333
Training	\$500	\$250	\$0	(\$250)	\$250	\$0
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$192	\$1,000
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$0	\$800
Uniforms	\$6,000	\$1,113	\$500	(\$613)	\$6,849	\$4,000
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$4,000
Equipment Lease	\$71,412	\$5,951	\$3,951	\$0	\$47,605	\$47,608
Small Tools	\$500	\$0	\$42	\$42	\$0	\$333
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$400
IT Services	\$600	\$0	\$50	\$50	\$0	\$400
Total Golf Course Maintenance	\$854,481	\$70,446	\$71,165	\$719	\$538,150	\$569,321
<i>Administrative Expenditures</i>						
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,000
Arbitrage	\$600	\$50	\$50	\$0	\$400	\$400
Dissemination	\$1,000	\$83	\$83	(\$0)	\$667	\$667
Trustee Fees	\$3,750	\$264	\$313	\$49	\$2,663	\$2,500
Annual Audit	\$1,500	\$113	\$125	\$13	\$975	\$1,000
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$37,520	\$37,520
Insurance	\$65,000	\$4,824	\$5,417	\$592	\$39,832	\$43,333
Property Taxes	\$6,000	\$851	\$500	(\$351)	\$6,071	\$4,000
Total Administrative Expenditures	\$135,630	\$10,875	\$11,303	\$428	\$88,128	\$90,420
Renewal & Replacement	\$28,880	\$2,642	\$2,407	(\$236)	\$19,798	\$19,253
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$28,880	\$2,642	\$2,407	(\$236)	\$19,798	\$19,253
Total Revenues	\$1,480,963	\$48,879	\$125,115	(\$76,236)	\$976,030	\$1,089,502
Total Expenditures	\$1,480,963	\$114,937	\$123,368	\$8,431	\$957,964	\$987,746
Operating Income (Loss)	\$0	(\$66,058)	\$1,747	(\$67,805)	\$18,066	\$101,757

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

	Amended Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$557,649		\$46,471	\$46,471	\$371,766	\$371,766	(\$0)
Interest Income	\$300		\$192	\$25	\$594	\$200	\$394
Interest Expense	(\$202,949)		(\$16,912)	(\$16,912)	(\$135,299)	(\$135,299)	(\$0)
Principal Expense	(\$355,000)		(\$29,583)	(\$29,583)	(\$236,667)	(\$236,667)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$0		\$167	\$0	\$394	\$0	\$394
Change in Net Assets	\$0		(\$65,891)		\$18,461		
Beginning Net Assets	\$0				(\$2,931,874)		
Ending Net Assets	\$0				(\$2,913,413)		

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$27	\$86,402	\$616,368	\$10,667	\$11,945	\$14,536	\$14,702	\$5,011	\$0	\$0	\$0	\$0	\$759,659
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$37,520
Interest Income	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0	\$800,122

<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,480	\$2,250	\$3,490	\$1,329	\$2,480	\$2,480	\$2,480	\$2,480	\$0	\$0	\$0	\$0	\$19,472
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$0	\$188	\$0	\$56	\$0	\$1,212	\$2,279	\$0	\$0	\$0	\$0	\$3,734
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$0	\$0	\$0	\$0	\$3,725
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$488	\$488	\$0	\$0	\$0	\$0	\$4,225
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$1,667
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$0	\$0	\$0	\$0	\$72,343
Computer Services	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$73	\$126	\$147	\$362	\$99	\$373	\$195	\$204	\$0	\$0	\$0	\$0	\$1,580
Printing & Binding	\$135	\$552	\$107	\$380	\$185	\$95	\$146	\$1,224	\$0	\$0	\$0	\$0	\$2,824
Insurance	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$0	\$0	\$0	\$0	\$4,517
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	\$0	\$0	\$0	\$0	\$996
Office Supplies	\$104	\$148	\$108	\$243	\$303	\$190	\$238	\$15	\$0	\$0	\$0	\$0	\$1,335
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$117
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$1,600
Total Administrative	\$14,184	\$14,400	\$15,349	\$13,578	\$14,650	\$14,487	\$15,972	\$17,459	\$0	\$0	\$0	\$0	\$120,077

<i>Operating Expenditures</i>													
Salaries	\$8,091	\$7,830	\$9,719	\$9,371	\$8,834	\$9,444	\$9,144	\$9,251	\$0	\$0	\$0	\$0	\$71,684
Administrative Fees	\$55	\$53	\$111	\$94	\$88	\$94	\$91	\$97	\$0	\$0	\$0	\$0	\$684
FICA Expense	\$600	\$580	\$734	\$697	\$646	\$692	\$670	\$678	\$0	\$0	\$0	\$0	\$5,297
Employee Insurance	\$474	\$474	\$474	\$655	\$966	\$548	\$905	\$905	\$0	\$0	\$0	\$0	\$5,402
Workers Compensation	\$153	\$148	\$184	\$178	\$167	\$179	\$173	\$172	\$0	\$0	\$0	\$0	\$1,355
Unemployment	\$0	\$0	\$90	\$520	(\$9)	\$62	\$60	\$51	\$0	\$0	\$0	\$0	\$774
Other Contractual	\$464	\$578	\$494	\$417	\$466	\$434	\$458	\$483	\$0	\$0	\$0	\$0	\$3,794
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	\$9,636	\$9,663	\$11,607	\$11,933	\$11,406	\$11,883	\$11,501	\$11,636	\$0	\$0	\$0	\$0	\$89,666

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	\$375	\$0	\$0	\$0	\$0	\$0	\$5,926
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	\$7,565	\$0	\$0	\$0	\$0	\$0	\$13,164
Water Management System	\$7,565	\$7,765	\$9,175	\$7,765	\$7,565	\$8,875	\$0	\$7,765	\$0	\$0	\$0	\$0	\$56,474
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	\$0	\$0	\$0	\$0	\$138,331

Grounds Maintenance Expenditures

Salaries	\$11,155	\$10,805	\$10,922	\$10,528	\$8,386	\$9,416	\$11,223	\$11,659	\$0	\$0	\$0	\$0	\$84,094
Administrative Fees	\$259	\$251	\$259	\$242	\$242	\$259	\$251	\$265	\$0	\$0	\$0	\$0	\$2,044
FICA	\$804	\$778	\$789	\$742	\$595	\$669	\$795	\$830	\$0	\$0	\$0	\$0	\$6,002
Health Insurance	\$1,774	\$1,774	\$1,502	\$2,012	\$1,681	\$1,963	\$1,479	\$1,479	\$0	\$0	\$0	\$0	\$13,663
Workers Compensation	\$211	\$205	\$207	\$199	\$159	\$178	\$212	\$217	\$0	\$0	\$0	\$0	\$1,589
Unemployment	\$18	\$18	\$18	\$73	\$432	\$246	\$159	\$127	\$0	\$0	\$0	\$0	\$1,593
Telephone	\$170	\$164	\$106	\$166	\$50	\$50	\$366	\$154	\$0	\$0	\$0	\$0	\$1,224
Utilities	\$411	\$563	\$460	\$399	\$346	\$453	\$476	\$475	\$0	\$0	\$0	\$0	\$3,583
Insurance	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$0	\$0	\$0	\$0	\$1,236
Repairs	\$706	\$1,226	\$190	\$1,056	\$141	\$0	\$483	\$495	\$0	\$0	\$0	\$0	\$4,298
Fuel	\$975	\$1,607	\$1,364	\$1,259	\$799	\$1,096	\$1,239	\$1,303	\$0	\$0	\$0	\$0	\$9,861
Park Maintenance	\$319	\$151	\$146	\$160	\$209	\$338	\$154	\$155	\$0	\$0	\$0	\$0	\$1,632
Chemicals	\$95	\$410	\$358	\$0	\$64	\$303	\$399	\$586	\$0	\$0	\$0	\$0	\$2,216
Contingencies	\$1,330	\$0	\$0	\$340	\$0	\$0	\$1,024	\$0	\$0	\$0	\$0	\$0	\$2,694
Refuse	\$215	\$860	\$1,174	\$0	\$1,290	\$1,075	\$645	\$215	\$0	\$0	\$0	\$0	\$5,474
Office Supplies	\$21	\$153	\$79	\$0	\$150	\$48	\$77	\$236	\$0	\$0	\$0	\$0	\$764
Uniforms	\$219	\$219	\$273	\$219	\$219	\$322	\$258	\$322	\$0	\$0	\$0	\$0	\$2,051
Maintenance Reserve - Transfer Out	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$0	\$0	\$0	\$0	\$41,703
Total Grounds Maintenance	\$24,048	\$24,550	\$23,435	\$22,940	\$20,470	\$21,785	\$23,584	\$24,910	\$0	\$0	\$0	\$0	\$185,721
Total Expenditures	\$60,200	\$58,109	\$59,828	\$76,267	\$59,705	\$80,394	\$77,523	\$61,769	\$0	\$0	\$0	\$0	\$533,796
Excess Revenue/(Expenditures)	(\$55,483)	\$32,983	\$561,230	(\$60,903)	(\$40,134)	(\$61,168)	(\$58,131)	(\$52,068)	\$0	\$0	\$0	\$0	\$266,326

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	0	0	0	0	21,700
Member Rounds	698	711	718	595	774	937	856	296	0	0	0	0	5,985
Comp Rounds	503	487	506	421	509	639	541	325	0	0	0	0	3,931
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$31	\$31	\$36	\$36	\$36	\$32	\$18	\$0	\$0	\$0	\$0	\$33
<i>Revenues:</i>													
Greens Fees	\$61,079	\$82,957	\$89,232	\$83,889	\$116,415	\$148,434	\$98,162	\$31,427	\$0	\$0	\$0	\$0	\$711,594
Greens Cards - Sales	\$0	\$0	\$0	\$0	(\$899)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$5,936)	(\$3,895)	(\$3,912)	(\$1,661)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,303)
Gift Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$1,063	\$98	\$115	\$0	\$0	\$0	\$0	\$1,275
Gift Cards - Usage	\$0	\$0	\$0	\$0	\$0	(\$5,255)	(\$3,356)	(\$1,991)	\$0	\$0	\$0	\$0	(\$10,502)
Season Advance/Trail Fees	\$10,830	\$16,214	\$12,874	\$25,210	\$23,009	\$29,547	\$15,773	\$6,975	\$0	\$0	\$0	\$0	\$140,432
Associate Memberships	\$1,490	\$596	\$1,639	\$894	\$745	\$298	\$149	\$4,001	\$0	\$0	\$0	\$0	\$5,911
Driving Range	\$2,653	\$3,980	\$4,583	\$4,078	\$5,409	\$10,486	\$7,557	\$4,001	\$0	\$0	\$0	\$0	\$42,746
Golf Lessons	\$255	\$80	\$542	\$440	\$630	\$200	\$325	\$1,425	\$0	\$0	\$0	\$0	\$3,897
Merchandise Sales	\$8,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$0	\$0	\$0	\$0	\$70,999
Restaurant	(\$947)	(\$1,281)	\$2,101	(\$179)	\$276	\$188	(\$466)	(\$558)	\$0	\$0	\$0	\$0	(\$865)
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$15,118
Miscellaneous Income	\$2,612	\$3,020	\$4,278	\$3,416	\$1,122	(\$2,056)	(\$871)	\$306	\$0	\$0	\$0	\$0	\$11,827
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$48,879	\$0	\$0	\$0	\$0	\$976,030

Golf Course Expenditures:

Other Contractual Services	\$1,957	\$1,595	\$1,653	\$1,212	\$1,191	\$1,161	\$1,843	\$1,210	\$0	\$0	\$0	\$0	\$11,822
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	\$0	\$0	\$0	\$0	\$7,590
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	\$0	\$0	\$0	\$0	\$2,872
Repairs & Maintenance	\$488	\$180	\$331	\$699	\$1,366	\$44	\$164	\$1,795	\$0	\$0	\$0	\$0	\$5,066
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	\$0	\$0	\$0	\$0	\$14,983
Bank Charges	\$1,054	\$1,531	\$2,033	\$2,168	\$2,085	\$2,963	\$3,688	\$2,511	\$0	\$0	\$0	\$0	\$18,032
Office Supplies	\$59	\$32	\$75	\$263	\$141	\$30	\$37	\$39	\$0	\$0	\$0	\$0	\$696
Operating Supplies	\$1,977	\$555	\$951	\$800	\$345	\$412	\$1,089	\$464	\$0	\$0	\$0	\$0	\$6,593
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	\$0	\$0	\$0	\$0	\$1,983
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	\$0	\$0	\$0	\$0	\$75,054

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	\$592	\$0	\$0	\$0	\$0	\$5,428
Repairs & Maintenance	\$75	\$0	\$0	\$637	\$850	\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$1,940
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$142	\$142	\$0	\$0	\$0	\$0	\$1,133
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	\$0	\$0	\$0	\$0	\$700
Total Restaurant Expenditures	\$2,419	\$325	\$740	\$1,693	\$1,651	\$1,325	\$950.54	\$921	\$0	\$0	\$0	\$0	\$10,026
Proshop:													
Salaries	\$6,316	\$6,656	\$6,136	\$6,923	\$5,650	\$6,148	\$6,167	\$5,573	\$0	\$0	\$0	\$0	\$49,569
Administrative Fees	\$253	\$244	\$235	\$277	\$273	\$292	\$283	\$299	\$0	\$0	\$0	\$0	\$2,155
FICA	\$483	\$509	\$469	\$530	\$432	\$470	\$472	\$426	\$0	\$0	\$0	\$0	\$3,792
Health Insurance	\$27	\$27	\$19	\$27	\$50	\$35	\$35	\$35	\$0	\$0	\$0	\$0	\$256
Workers Compensation	\$120	\$125	\$116	\$131	\$107	\$116	\$117	\$104	\$0	\$0	\$0	\$0	\$937
Unemployment	\$91	\$117	\$64	\$402	\$314	\$305	\$171	\$152	\$0	\$0	\$0	\$0	\$1,616
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$590	\$615	\$553	\$561	\$471	\$593	\$607	\$595	\$0	\$0	\$0	\$0	\$4,585
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$142	\$142	\$0	\$0	\$0	\$0	\$1,133
Supplies	\$114	\$59	\$357	\$51	\$51	\$51	\$357	\$77	\$0	\$0	\$0	\$0	\$1,118
Uniforms	\$0	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171
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	\$0	\$0	\$0	\$0	\$65,331
Merchandise Sales:													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$0	\$0	\$0	\$0	\$48,307
Total Merchandise Sales	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$0	\$0	\$0	\$0	\$48,307
Cart Facility:													
Salaries	\$6,424	\$4,297	\$4,206	\$4,432	\$4,675	\$5,390	\$5,124	\$4,900	\$0	\$0	\$0	\$0	\$39,448
Administrative Fees	\$581	\$459	\$436	\$435	\$407	\$435	\$389	\$404	\$0	\$0	\$0	\$0	\$3,546
FICA Expense	\$418	\$329	\$322	\$339	\$358	\$412	\$392	\$375	\$0	\$0	\$0	\$0	\$2,945
Workers Compensation	\$104	\$81	\$80	\$84	\$89	\$102	\$124	\$91	\$0	\$0	\$0	\$0	\$755
Unemployment	\$266	\$205	\$146	\$252	\$259	\$299	\$364	\$272	\$0	\$0	\$0	\$0	\$2,063
Utilities	\$649	\$835	\$1,105	\$1,011	\$853	\$1,046	\$951	\$905	\$0	\$0	\$0	\$0	\$7,255
Fuel	\$23	\$31	\$41	\$34	\$23	\$32	\$27	\$28	\$0	\$0	\$0	\$0	\$239
Golf Cart Lease	\$4,450	\$4,450	\$4,451	\$130	\$130	\$130	\$130	\$130	\$0	\$0	\$0	\$0	\$14,001
Cart Maintenance	\$97	\$1,412	\$263	\$594	\$109	\$1,087	\$321	\$398	\$0	\$0	\$0	\$0	\$4,280
Cart & Facilities Supplies	\$94	\$0	\$0	\$0	\$140	\$123	\$42	\$306	\$0	\$0	\$0	\$0	\$705
Driving Range	\$0	\$0	\$1,626	\$1,167	\$334	\$4,371	\$497	\$488	\$0	\$0	\$0	\$0	\$8,482
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cart Facility	\$13,106	\$12,099	\$12,676	\$8,477	\$7,376	\$13,427	\$8,362	\$8,197	\$0	\$0	\$0	\$0	\$83,720

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	\$0	\$0	\$0	\$0	\$23,870
Administrative Fees	\$130	\$230	\$237	\$321	\$270	\$277	\$268	\$283	\$0	\$0	\$0	\$0	\$2,016
FICA Expense	\$165	\$193	\$209	\$227	\$300	\$317	\$298	\$190	\$0	\$0	\$0	\$0	\$1,899
Workers Compensation	\$41	\$48	\$52	\$56	\$74	\$79	\$46	\$46	\$0	\$0	\$0	\$0	\$442
Unemployment	\$120	\$137	\$74	\$170	\$218	\$230	\$136	\$138	\$0	\$0	\$0	\$0	\$1,222
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Starter Marshals	\$1,665	\$3,125	\$3,310	\$3,740	\$4,787	\$5,048	\$4,640	\$3,135	\$0	\$0	\$0	\$0	\$29,450

Golf Course Maintenance:

Salaries	\$26,218	\$26,810	\$29,136	\$28,138	\$28,933	\$30,901	\$29,574	\$32,438	\$0	\$0	\$0	\$0	\$232,146
Administrative Fees	\$602	\$540	\$651	\$628	\$587	\$628	\$608	\$696	\$0	\$0	\$0	\$0	\$4,940
FICA Expense	\$1,939	\$1,987	\$2,178	\$2,084	\$2,144	\$2,286	\$2,187	\$2,403	\$0	\$0	\$0	\$0	\$17,209
Employee Insurance	\$2,923	\$2,923	\$2,682	\$2,503	\$2,661	\$2,639	\$2,595	\$5,129	\$0	\$0	\$0	\$0	\$24,055
Workers Compensation	\$490	\$496	\$542	\$526	\$535	\$571	\$546	\$591	\$0	\$0	\$0	\$0	\$4,298
Unemployment	\$86	\$124	\$258	\$1,593	\$1,286	\$1,266	\$341	\$221	\$0	\$0	\$0	\$0	\$5,176
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	\$0	\$0	\$0	\$0	\$4,000
Telephone/Internet	\$323	\$320	\$320	\$332	\$332	\$332	\$348	\$332	\$0	\$0	\$0	\$0	\$2,640
Utilities/Water	\$2,069	\$2,586	\$2,191	\$1,935	\$1,633	\$2,157	\$2,268	\$2,256	\$0	\$0	\$0	\$0	\$17,096
Repairs	\$4,285	\$4,698	\$5,118	\$3,827	\$4,686	\$4,147	\$3,451	\$2,194	\$0	\$0	\$0	\$0	\$30,406
Fuel & Oil	\$2,088	\$3,421	\$3,425	\$2,088	\$1,998	\$2,457	\$2,563	\$2,740	\$0	\$0	\$0	\$0	\$21,475
Pest Control	\$115	\$257	\$115	\$115	\$115	\$115	\$115	\$115	\$0	\$0	\$0	\$0	\$1,064
Irrigation/Drainage	\$1,175	\$5,037	\$1,844	\$1,922	\$4,216	\$2,001	\$1,118	\$4,203	\$0	\$0	\$0	\$0	\$17,516
Sand and Topsoil	\$569	\$0	\$0	\$1,025	\$1,275	\$465	\$974	\$406	\$0	\$0	\$0	\$0	\$4,714
Flower/Mulch	\$0	\$525	\$0	\$3,419	\$449	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$4,843
Chemicals	\$5,904	\$3,904	\$1,316	\$2,819	\$1,990	\$1,520	\$2,207	\$1,093	\$0	\$0	\$0	\$0	\$20,753
Fertilizer	\$1,191	\$3,565	\$9,729	\$8,382	\$6,770	\$6,777	\$7,327	\$6,107	\$0	\$0	\$0	\$0	\$49,848
Seed/Sod	\$920	\$1,214	\$920	\$1,050	\$922	\$922	\$0	\$0	\$0	\$0	\$0	\$0	\$5,946
Trash Removal	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$0	\$0	\$0	\$0	\$1,050
Contingency	\$232	\$720	\$741	\$1,185	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,012
First Aid	\$309	\$0	\$0	\$105	\$0	\$0	\$157	\$60	\$0	\$0	\$0	\$0	\$631
Office Supplies	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$48
Operating Supplies	\$1,337	\$713	\$2,589	\$1,580	\$727	\$996	\$835	\$1,498	\$0	\$0	\$0	\$0	\$10,276
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$250
Janitorial Supplies	\$0	\$0	\$120	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$639	\$695	\$846	\$720	\$978	\$1,049	\$810	\$1,113	\$0	\$0	\$0	\$0	\$6,849
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$0	\$0	\$0	\$0	\$47,605
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	\$0	\$0	\$0	\$0	\$538,150

Administrative Expenditures:

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$400
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$264	\$264	\$0	\$0	\$0	\$0	\$2,663
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$113	\$113	\$0	\$0	\$0	\$0	\$975
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$37,520
Insurance	\$5,417	\$5,427	\$4,824	\$4,824	\$4,824	\$4,824	\$4,868	\$4,824	\$0	\$0	\$0	\$0	\$39,832
Property Taxes	\$500	\$463	\$651	\$651	\$651	\$651	\$651	\$651	\$0	\$0	\$0	\$0	\$6,071
Total Administrative Expenditures	\$11,178	\$11,150	\$10,936	\$10,936	\$10,936	\$11,197	\$10,919	\$10,875	\$0	\$0	\$0	\$0	\$88,128

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	\$0	\$0	\$0	\$0	\$19,798
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	\$0	\$0	\$0	\$0	\$19,798
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$48,879	\$0	\$0	\$0	\$0	\$976,030
Total Expenditures	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$128,152	\$121,139	\$114,937	\$0	\$0	\$0	\$0	\$957,964
Operating Income (Loss)	(\$34,767)	\$2,868	(\$5,182)	\$196	\$37,695	\$72,336	\$10,979	(\$66,058)	\$0	\$0	\$0	\$0	\$18,066
<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	\$0	\$0	\$0	\$0	\$371,766
Interest Income	\$17	\$19	\$16	\$32	\$53	\$75	\$191	\$192	\$0	\$0	\$0	\$0	\$594
Interest Expense	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	\$0	\$0	\$0	\$0	(\$135,299)
Principal Expense	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	\$0	\$0	\$0	\$0	(\$236,667)
Total Non Operating Revenues/(Expenditures)	(\$8)	(\$6)	(\$9)	\$7	\$28	\$50	\$166	\$167	\$0	\$0	\$0	\$0	\$394
Net Non Operating Income / (Loss)	(\$34,775)	\$2,861	(\$5,191)	\$203	\$37,723	\$72,386	\$11,145	(\$65,891)	\$0	\$0	\$0	\$0	\$18,461

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	\$0	\$0	\$0	\$0	\$70,999
Total Revenues	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$0	\$0	\$0	\$0	\$70,999
<i>Expenditures</i>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$0	\$0	\$0	\$0	\$48,307
Total Expenditures	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$0	\$0	\$0	\$0	\$48,307
Operating Income (Loss)	(\$51)	\$4,606	\$2,100	\$2,844	\$1,486	\$6,297	\$2,873	\$2,537	\$0	\$0	\$0	\$0	\$22,692

**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
	\$ 3,629,677.63	\$ 759,658.56	\$ 2,324,653.47	\$ 545,365.61	\$ 3,629,677.64

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,423,170	63.58%	\$ 2,324,653.47	\$ (2,324,654.47)	\$ (1)
General Fund	\$ 808,157	21.20%	\$ 759,658.56	\$ (759,658.56)	\$ -
Recreation Fund	\$ 580,176	15.22%	\$ 545,365.61	\$ (545,365.60)	\$ 0
	\$ 3,811,503	100.00%	\$ 3,629,677.64	\$ (3,629,678.64)	\$ (1)

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

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

	Actuals		Year to Date		Variance
	5/31/15	5/31/16	5/31/15	5/31/16	
<i>Revenues:</i>					
Greens Fees	\$ 76,545	\$ 31,427	\$ 769,352	\$ 711,594	\$ (57,758)
Greens Cards - Sales	\$ 2,768	-	\$ 45,541	-	\$ (45,541)
Greens Cards - Usage	\$ (6,309)	-	\$ (100,516)	\$ (16,303)	\$ 84,213
Gift Cards - Sales	\$ -	\$ 115	\$ -	\$ 1,275	\$ 1,275
Gift Cards - Usage	\$ -	\$ (1,891)	\$ -	\$ (10,502)	\$ (10,502)
Season Advance/Trail Fees	\$ 15,290	\$ 6,975	\$ 148,111	\$ 140,432	\$ (7,679)
Season Advance/Trail Fees Surcharge	\$ -	-	\$ 1,020	-	\$ (1,020)
Associate Memberships	\$ -	-	\$ -	\$ 5,811	\$ 5,811
Driving Range	\$ 3,701	\$ 4,001	\$ 33,296	\$ 42,746	\$ 9,450
Golf Lessons	\$ 747	\$ 1,425	\$ 4,066	\$ 3,897	\$ (169)
Merchandise Sales	\$ 6,157	\$ 5,102	\$ 62,205	\$ 70,999	\$ 8,794
Restaurant	\$ 21,321	\$ (558)	\$ 173,728	\$ (865)	\$ (174,593)
Special Assessments - Operations	\$ 1,818	\$ 1,977	\$ 14,547	\$ 15,118	\$ 572
Miscellaneous Income	\$ 1,722	\$ 306	\$ 14,411	\$ 11,827	\$ (2,583)
Total Revenues	\$ 123,760	\$ 48,879	\$ 1,165,760	\$ 976,030	\$ (189,730)
<i>Expenditures:</i>					
Golf Course Expenditures	\$ 9,038	\$ 8,753	\$ 63,026	\$ 75,054	\$ (12,029)
Restraunt	\$ 23,071	\$ 921	\$ 186,226	\$ 10,026	\$ 176,199
Proshop	\$ 7,933	\$ 7,402	\$ 66,616	\$ 65,331	\$ 1,285
Merchandise Sales	\$ 7,752	\$ 2,565	\$ 45,368	\$ 48,307	\$ (2,939)
Cart Facility	\$ 13,937	\$ 8,197	\$ 97,225	\$ 83,720	\$ 13,505
Starter Marshals	\$ 2,538	\$ 3,135	\$ 25,292	\$ 29,450	\$ (4,158)
Golf Course Maintenance	\$ 60,550	\$ 70,446	\$ 452,083	\$ 538,150	\$ (86,067)
Administrative	\$ 10,410	\$ 10,875	\$ 86,895	\$ 88,128	\$ (1,233)
Reserves	\$ 3,506	\$ 2,642	\$ 23,337	\$ 19,798	\$ 3,539
Total Expenditures	\$ 138,736	\$ 114,937	\$ 1,046,067	\$ 957,964	\$ 88,103
Operating Income/(Loss)	\$ (14,976)	\$ (66,058)	\$ 119,693	\$ 18,066	\$ (101,627)

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

	Actuals 5/31/15	Actuals 5/31/16	Variance	Year to Date 5/31/15	Year to Date 5/31/16	Variance
<i>Revenues: (1)</i>						
Greens Fees	\$ 76,545	\$ 31,427	\$ (45,118)	\$ 769,352	\$ 711,594	\$ (57,758)
Greens Cards - Sales	\$ 2,768	\$ -	\$ (2,768)	\$ 45,541	\$ -	\$ (45,541)
Greens Cards - Usage	\$ (6,309)	\$ -	\$ 6,309	\$ (100,516)	\$ (16,303)	\$ 84,213
Gift Cards - Sales		\$ 115	\$ 115	\$ -	\$ 1,275	\$ 1,275
Gift Cards - Usage		\$ (1,891)	\$ (1,891)	\$ -	\$ (10,502)	\$ (10,502)
Season Advance/Trail Fees	\$ 15,290	\$ 6,975	\$ (8,315)	\$ 148,111	\$ 140,432	\$ (7,679)
Season Advance/Trail Fees Surcharge	\$ -	\$ -	\$ -	\$ 1,020	\$ -	\$ (1,020)
Associate Memberships	\$ -	\$ -	\$ -	\$ -	\$ 5,811	\$ 5,811
Driving Range	\$ 3,701	\$ 4,001	\$ 300	\$ 33,296	\$ 42,746	\$ 9,450
Golf Lessons	\$ 747	\$ 1,425	\$ 678	\$ 4,066	\$ 3,897	\$ (169)
Merchandise Sales	\$ 6,157	\$ 5,102	\$ (1,055)	\$ 62,205	\$ 70,999	\$ 8,794
Special Assessments - Operations	\$ 1,818	\$ 1,977	\$ 159	\$ 14,547	\$ 15,118	\$ 572
Miscellaneous Income	\$ 1,722	\$ 306	\$ (1,416)	\$ 14,411	\$ 11,827	\$ (2,583)
Total Revenues	\$ 102,440	\$ 49,437	\$ (53,002)	\$ 992,032	\$ 976,896	\$ (15,136)
<i>Expenditures: (2)</i>						
Golf Course Expenditures	\$ 9,038	\$ 8,753	\$ 285	\$ 63,026	\$ 75,054	\$ (12,029)
Proshop	\$ 7,933	\$ 7,402	\$ 531	\$ 66,616	\$ 65,331	\$ 1,285
Merchandise Sales	\$ 7,752	\$ 2,565	\$ 5,187	\$ 45,368	\$ 48,307	\$ (2,939)
Cart Facility	\$ 13,937	\$ 8,197	\$ 5,740	\$ 97,225	\$ 83,720	\$ 13,505
Starter Marshals	\$ 2,538	\$ 3,135	\$ (597)	\$ 25,292	\$ 29,450	\$ (4,158)
Golf Course Maintenance	\$ 60,550	\$ 70,446	\$ (9,897)	\$ 452,083	\$ 538,150	\$ (86,067)
Administrative	\$ 10,410	\$ 10,875	\$ (465)	\$ 86,895	\$ 88,128	\$ (1,233)
Reserves	\$ 3,506	\$ 2,642	\$ 864	\$ 23,337	\$ 19,798	\$ 3,539
Total Expenditures	\$ 115,665	\$ 114,016	\$ 1,649	\$ 859,842	\$ 947,938	\$ (88,096)
Operating Income/(Loss)	\$ (13,226)	\$ (64,579)	\$ (51,353)	\$ 132,191	\$ 28,958	\$ (103,232)

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

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

	<u>Rounds of Golf</u>		<u>Year-to-Date</u>	
	<u>Monthly</u>	<u>%</u>	<u>25,631</u>	<u>%</u>
Rounds of Golf - Public	2,095			
Rounds of Golf - Green Card Usage	-	0%	454	1%
Rounds of Golf - CDD Resident	223	9%	5,518	18%
Rounds of Golf - Public	1,547	65%	15,728	50%
Rounds of Golf - Member	296	12%	5,585	18%
Rounds of Golf - Staff/Comp	207	9%	1,689	5%
Rounds of Golf - GolfNow Trade	118	5%	2,242	7%
Total Rounds	2,391	100%	31,216	100%

<u>Revenues</u>	
Greens Fees	\$ 31,427
Green Card Usage	\$ -
Adjusted Greens Fee Revenue (Net)	\$ 31,427
Revenues Green Card Usage	\$ -
Revenues CDD Residents	\$ 4,751
Revenues Public	\$ 26,676
Revenues Prepaid	\$ 6,975
	\$ 38,402
	\$ 711,594
	\$ (16,303)
	\$ 695,291
	\$ (16,303)
	\$ 168,245
	\$ 543,349
	\$ 140,432
	\$ 835,723

<u>Average Revenue Per Round</u>	
Revenue Per Round Green Card Usage	#DIV/0!
Revenue Per Round CDD Residents	\$ 21.30
Revenue Per Round Public	\$ 17.24
Revenue Per Round Prepaid	\$ 23.56
	\$ (35.91)
	\$ 30.49
	\$ 34.55
	\$ 25.14