

**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>
<b>Assets</b>				
Operating Account	\$456,116	---	\$142,571	\$704,035
Accounts Receivable	\$105,348	---	\$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
<b>Investments:</b>				
Custody Account	---	---	---	\$563,648
Benefit Assessment- Series 2012	\$563,648	---	---	\$908
Reserve - Series 2012	---	---	\$908	\$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
<b>Total Assets</b>	<b>\$467,223</b>	<b>\$398,734</b>	<b>\$1,877,472</b>	<b>\$3,412,426</b>
<b>Liabilities</b>				
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)
<b>Fund Equity</b>				
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
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$467,223</b>	<b>\$668,996</b>	<b>\$1,877,472</b>	<b>\$3,412,426</b>

**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
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$845,743</b>	<b>\$800,122</b>	<b>(\$45,621)</b>

*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
<b>Total Administrative</b>	<b>\$184,537</b>	<b>\$123,025</b>	<b>\$120,077</b>	<b>\$2,947</b>

**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
<b>Total Operating</b>	<b>\$137,625</b>	<b>\$91,750</b>	<b>\$89,666</b>	<b>\$2,084</b>
<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
<b>Total Maintenance</b>	<b>\$238,000</b>	<b>\$180,333</b>	<b>\$138,331</b>	<b>\$42,002</b>

**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)
<b>Total Grounds Maintenance</b>	<b>\$304,374</b>	<b>\$202,916</b>	<b>\$185,721</b>	<b>\$17,195</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$598,024</b>	<b>\$533,796</b>	<b>\$64,228</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>	<b>\$247,719</b>	<b>\$266,326</b>	<b>\$18,607</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$177,143</b>	<b>\$177,143</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$247,719</b>	<b>\$443,468</b>	<b>\$195,749</b>

**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
<b>Total Revenues</b>	<b>\$91,684</b>	<b>\$61,123</b>	<b>\$63,429</b>	<b>\$2,307</b>
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$251,322	(\$251,322)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$251,322</b>	<b>(\$251,322)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$91,684</b>		<b>(\$187,893)</b>	
<b>Beginning Fund Balance</b>			<b>\$810,748</b>	
<b>Ending Fund Balance</b>			<b>\$622,855</b>	

**Viera East  
Community Development District**

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

Check Date	Vendor	Detail	Amount
<b>FY2015</b>			
12/2/14	M&M Professional Grounds	Sod	\$ 3,600
12/2/14	Rockledge Mower	Mower	\$ 420
1/8/15	Weeks Farm	Maintenance Equipment	\$ 7,613
1/8/15	BlueTarp	Water Pump	\$ 607
2/10/15	Pirtek	Equipment Hoses	\$ 1,199
4/3/15	Paynes Restaurant Equipment	Kitchen Fryer	\$ 950
4/3/15	Hobart	Fryer Service Call	\$ 259
4/3/15	D&H Magic Air	Clean Ice Machine	\$ 558
4/3/15	Jimmie Brownlee, LLC	Install Fryer	\$ 212
4/3/15	D&H Magic Air	Repair Ice Machine	\$ 2,132
4/3/15	D&H Magic Air	Repair Ice Machine	\$ 1,478
4/3/15	D&H Magic Air	Walk-In Cooler	\$ 11,051
5/9/15	E&M Hydraulic Equipment	Air Compressor	\$ 3,310
5/9/15	Paynes Restaurant Equipment	Kitchen Range	\$ 6,233
5/9/15	Jimmie Brownlee, LLC	Install Kitchen Range	\$ 551
5/9/15	Robert Walker Inc	G/C Master Plan Retainer	\$ 5,000
8/7/15	Paynes Restaurant Equipment	Ice Maker	\$ 2,788
8/13/15	Robert Walker Inc	G/C Master Plan	\$ 15,889
9/10/15	Golf Now	POS Equipment	\$ 1,825
9/11/15	Golf Now	POS Equipment	\$ 430
9/11/15	Golf Now	POS Equipment	\$ 3,000
9/11/15	Robinson Equipment	Tractor	\$ 17,275
9/11/15	Robinson Equipment	Tractor	\$ 19,590
10/2/15	Champions Honda	Kawasaki Mule	\$ 10,845
10/23/15	Wesco Turf, Inc.	Surface Rollers	\$ 9,205
<b>Total Fiscal Year 2015</b>			<b>\$ 126,018</b>
<b>FY2016</b>			
10/23/15	Division Services, Inc.	HVAC Installation	\$ 25,200
11/6/15	Pine Creek Turf, Inc.	TifEagle Turf	\$ 74,184
11/6/15	Robinson Equipment	Tractor Canopy	\$ 550
11/20/15	Golf Now	POS Equipment	\$ 900
1/22/16	Paramount Plumbing	Tankless Water Heater	\$ 3,500
1/22/16	Amazon	Golf Course Laptop	\$ 902
2/5/16	Dial Plumbing & A/C Inc	Repair Faucet	\$ 234
2/5/16	Dial Plumbing & A/C Inc	Remove Mixing Valve	\$ 224
2/5/16	A&W Electric Co, Inc	Install Circuit- Water Htr	\$ 370
2/10/16	A-Design	A/C Electrical Reconfiguration	\$ 1,764
2/12/16	Division Services, Inc.	Relocate Condensor	\$ 3,575
2/12/16	Division Services, Inc.	HVAC- Balance Due	\$ 16,800
4/7/16	Howard Fertilizer Co	Roundup for Greens	\$ 733
5/5/16	Howard Fertilizer Co	Greens Chemicals	\$ 339
5/9/16	J&T Insulation	Restaurant Insulation	\$ 2,100
5/9/16	Landirr Inc	Irrigation Replacement Deposit	\$ 70,000
5/19/16	SSTM II, Inc	Aerity Greens	\$ 1,800
5/19/16	Pro Plus Products, Inc	Grow-In Fertilizer	\$ 1,991
6/2/16	The Andersons	Grow-In Fertilizer	\$ 3,564
6/2/16	Residex	Grow-In Fertilizer	\$ 1,080
6/9/16	The Andersons	Grow-In Fertilizer	\$ 2,447
6/9/16	Golf Specialties, Inc	Topdress Sand	\$ 2,558
6/9/16	Triest AG Group, Inc	Greens Fumigation	\$ 36,492
6/8/16	Regions	Wire Transfer Fee	\$ 15
<b>Total Fiscal Year 2016</b>			<b>\$ 251,322</b>

**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
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$2,423,237</b>	<b>\$2,326,890</b>	<b>(\$96,347)</b>
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$387,406	\$387,406	\$387,406	(\$0)
Interest-5/1	\$387,406	\$387,406	\$387,406	(\$0)
Principal-5/1	\$1,620,000	\$1,620,000	\$1,620,000	\$0
Other Debt Service Costs	\$46,873	\$46,873	\$47,023	(\$150)
<b>Total Expenditures</b>	<b>\$2,441,685</b>	<b>\$2,441,685</b>	<b>\$2,441,836</b>	<b>(\$151)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$18,415)</b>		<b>(\$114,946)</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$513,680</b>	
<b>Ending Fund Balance</b>	<b>\$448,551</b>		<b>\$398,734</b>	

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
<b>Total Revenues</b>	<b>\$1,480,963</b>		<b>\$48,879</b>	<b>(\$76,236)</b>	<b>\$976,030</b>	<b>\$1,089,502</b>	<b>(\$113,472)</b>
<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
<b>Total Golf Course Expenditures</b>	<b>\$116,850</b>		<b>\$8,753</b>	<b>\$9,734</b>	<b>\$75,054</b>	<b>\$77,869</b>	<b>\$2,815</b>



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)
<b>Total Restaurant Expenditures</b>	<b>\$2,419</b>	<b>\$921</b>	<b>\$203</b>	<b>(\$719)</b>	<b>\$2,419</b>	<b>(\$7,607)</b>
<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
<b>Total Pro Shop Expenditures</b>	<b>\$105,735</b>	<b>\$7,402</b>	<b>\$8,811</b>	<b>\$1,409</b>	<b>\$65,331</b>	<b>\$70,488</b>

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
<i>Cart Facility</i>							
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
<b>Total Cart Facility</b>	<b>\$144,942</b>	<b>\$8,197</b>	<b>\$12,078</b>	<b>\$3,881</b>	<b>\$83,720</b>	<b>\$96,626</b>	<b>\$12,906</b>
<i>Starter Marshals</i>							
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
<b>Total Starter Marshals</b>	<b>\$35,326</b>	<b>\$3,135</b>	<b>\$2,944</b>	<b>(\$191)</b>	<b>\$29,450</b>	<b>\$23,550</b>	<b>(\$5,900)</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$2,565	\$4,725	\$2,160	\$48,307	\$37,800	(\$10,507)
<b>Total Merchandise Sales</b>	<b>\$56,700</b>	<b>\$2,565</b>	<b>\$4,725</b>	<b>\$2,160</b>	<b>\$48,307</b>	<b>\$37,800</b>	<b>(\$10,507)</b>
<i>Golf Course Maintenance</i>							
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
<b>Total Golf Course Maintenance</b>	<b>\$854,481</b>	<b>\$70,446</b>	<b>\$71,165</b>	<b>\$719</b>	<b>\$538,150</b>	<b>\$569,321</b>
<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
<b>Total Administrative Expenditures</b>	<b>\$135,630</b>	<b>\$10,875</b>	<b>\$11,303</b>	<b>\$428</b>	<b>\$88,128</b>	<b>\$90,420</b>
Renewal & Replacement	\$28,880	\$2,642	\$2,407	(\$236)	\$19,798	\$19,253
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$28,880</b>	<b>\$2,642</b>	<b>\$2,407</b>	<b>(\$236)</b>	<b>\$19,798</b>	<b>\$19,253</b>
<b>Total Revenues</b>	<b>\$1,480,963</b>	<b>\$48,879</b>	<b>\$125,115</b>	<b>(\$76,236)</b>	<b>\$976,030</b>	<b>\$1,089,502</b>
<b>Total Expenditures</b>	<b>\$1,480,963</b>	<b>\$114,937</b>	<b>\$123,368</b>	<b>\$8,431</b>	<b>\$957,964</b>	<b>\$987,746</b>
<b>Operating Income (Loss)</b>	<b>\$0</b>	<b>(\$66,058)</b>	<b>\$1,747</b>	<b>(\$67,805)</b>	<b>\$18,066</b>	<b>\$101,757</b>

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

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
<b>Total Revenues</b>	<b>\$4,717</b>	<b>\$91,092</b>	<b>\$621,058</b>	<b>\$15,364</b>	<b>\$19,571</b>	<b>\$19,226</b>	<b>\$19,392</b>	<b>\$9,701</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$800,122</b>

<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	\$467	\$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
<b>Total Administrative</b>	<b>\$14,184</b>	<b>\$14,400</b>	<b>\$15,349</b>	<b>\$13,578</b>	<b>\$14,650</b>	<b>\$14,487</b>	<b>\$15,972</b>	<b>\$17,459</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,077</b>

<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
<b>Total Operating</b>	<b>\$9,636</b>	<b>\$9,663</b>	<b>\$11,607</b>	<b>\$11,933</b>	<b>\$11,406</b>	<b>\$11,883</b>	<b>\$11,501</b>	<b>\$11,636</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89,666</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$5,551	\$0	\$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
<b>Total Maintenance</b>	<b>\$12,132</b>	<b>\$9,497</b>	<b>\$9,237</b>	<b>\$27,816</b>	<b>\$13,179</b>	<b>\$32,239</b>	<b>\$26,466</b>	<b>\$7,765</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$138,331</b>

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Grounds Maintenance Expenditures</i>													
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	\$0	\$340	\$0	\$0	\$1,024	\$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
<b>Total Grounds Maintenance</b>	<b>\$24,048</b>	<b>\$24,550</b>	<b>\$23,435</b>	<b>\$22,940</b>	<b>\$20,470</b>	<b>\$21,785</b>	<b>\$23,584</b>	<b>\$24,910</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$185,721</b>

<b>Total Expenditures</b>	<b>\$60,200</b>	<b>\$58,109</b>	<b>\$59,828</b>	<b>\$76,267</b>	<b>\$59,705</b>	<b>\$80,394</b>	<b>\$77,523</b>	<b>\$61,769</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$533,796</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$55,483)</b>	<b>\$32,983</b>	<b>\$561,230</b>	<b>(\$60,903)</b>	<b>(\$40,134)</b>	<b>(\$61,168)</b>	<b>(\$58,131)</b>	<b>(\$52,068)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$266,326</b>

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	5,885
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	\$5,811
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
<b>Total Revenues</b>	<b>\$79,677</b>	<b>\$111,206</b>	<b>\$121,534</b>	<b>\$123,352</b>	<b>\$158,776</b>	<b>\$200,488</b>	<b>\$132,118</b>	<b>\$48,879</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$976,030</b>

*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
<b>Total Golf Course Expenditures</b>	<b>\$10,876</b>	<b>\$6,343</b>	<b>\$11,320</b>	<b>\$10,998</b>	<b>\$8,341</b>	<b>\$8,158</b>	<b>\$10,267</b>	<b>\$8,753</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,054</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Restaurant Expenditures:</b>													
Salaries	\$991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$991
Administrative Fees	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
FICA Expense	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Health Insurance	\$288	(\$702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$414)
Workers Compensation	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Unemployment	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Utilities	\$675	\$710	\$653	\$686	\$572	\$718	\$722	\$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
<b>Total Restaurant Expenditures</b>	<b>\$2,419</b>	<b>\$325</b>	<b>\$740</b>	<b>\$1,693</b>	<b>\$1,651</b>	<b>\$1,325</b>	<b>\$950.54</b>	<b>\$921</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,026</b>
<b>Proshop:</b>													
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
<b>Total Pro Shop Expenditures</b>	<b>\$8,135</b>	<b>\$8,496</b>	<b>\$7,949</b>	<b>\$9,185</b>	<b>\$7,661</b>	<b>\$8,152</b>	<b>\$8,350</b>	<b>\$7,402</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,331</b>
<b>Merchandise Sales:</b>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$0	\$0	\$0	\$0	\$48,307
<b>Total Merchandise Sales</b>	<b>\$5,814</b>	<b>\$3,052</b>	<b>\$6,219</b>	<b>\$2,544</b>	<b>\$8,706</b>	<b>\$9,409</b>	<b>\$9,998</b>	<b>\$2,565</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,307</b>
<b>Cart Facility:</b>													
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
<b>Total Cart Facility</b>	<b>\$13,106</b>	<b>\$12,099</b>	<b>\$12,676</b>	<b>\$8,477</b>	<b>\$7,376</b>	<b>\$13,427</b>	<b>\$8,362</b>	<b>\$8,197</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$83,720</b>



Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Starter Marshals:</b>													
Salaries	\$1,208	\$2,518	\$2,738	\$2,966	\$3,924	\$4,146	\$3,892	\$2,478	\$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
<b>Total Starter Marshals</b>	<b>\$1,665</b>	<b>\$3,125</b>	<b>\$3,310</b>	<b>\$3,740</b>	<b>\$4,787</b>	<b>\$5,048</b>	<b>\$4,640</b>	<b>\$3,135</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,450</b>

**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	\$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	\$920	\$1,050	\$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
<b>Total Golf Course Maintenance</b>	<b>\$59,998</b>	<b>\$62,156</b>	<b>\$71,341</b>	<b>\$73,151</b>	<b>\$69,154</b>	<b>\$68,261</b>	<b>\$63,642</b>	<b>\$70,446</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$538,150</b>

**Administrative Expenditures:**

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$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
<b>Total Administrative Expenditures</b>	<b>\$11,178</b>	<b>\$11,150</b>	<b>\$10,936</b>	<b>\$10,936</b>	<b>\$10,936</b>	<b>\$11,197</b>	<b>\$10,919</b>	<b>\$10,875</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68,128</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Reserves:</i>													
Renewal & Replacement	\$1,254	\$1,594	\$2,224	\$2,431	\$2,467	\$3,176	\$4,010	\$2,642	\$0	\$0	\$0	\$0	\$19,798
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$1,254</b>	<b>\$1,594</b>	<b>\$2,224</b>	<b>\$2,431</b>	<b>\$2,467</b>	<b>\$3,176</b>	<b>\$4,010</b>	<b>\$2,642</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,798</b>
<b>Total Revenues</b>	<b>\$79,677</b>	<b>\$111,206</b>	<b>\$121,534</b>	<b>\$123,352</b>	<b>\$158,776</b>	<b>\$200,488</b>	<b>\$132,118</b>	<b>\$48,879</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$976,030</b>
<b>Total Expenditures</b>	<b>\$114,445</b>	<b>\$108,339</b>	<b>\$126,716</b>	<b>\$123,156</b>	<b>\$121,081</b>	<b>\$128,152</b>	<b>\$121,139</b>	<b>\$114,937</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$957,964</b>
<b>Operating Income (Loss)</b>	<b>(\$34,767)</b>	<b>\$2,868</b>	<b>(\$5,182)</b>	<b>\$196</b>	<b>\$37,695</b>	<b>\$72,336</b>	<b>\$10,979</b>	<b>(\$66,058)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,066</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$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)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$8)</b>	<b>(\$6)</b>	<b>(\$9)</b>	<b>\$7</b>	<b>\$28</b>	<b>\$50</b>	<b>\$166</b>	<b>\$167</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$394</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$34,775)</b>	<b>\$2,861</b>	<b>(\$5,191)</b>	<b>\$203</b>	<b>\$37,723</b>	<b>\$72,386</b>	<b>\$11,145</b>	<b>(\$65,891)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,461</b>

# Viera East Community Development District

## ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$0	\$0	\$0	\$0	\$70,999
<b>Total Revenues</b>	<b>\$5,764</b>	<b>\$7,658</b>	<b>\$8,319</b>	<b>\$5,388</b>	<b>\$10,192</b>	<b>\$15,706</b>	<b>\$12,871</b>	<b>\$5,102</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,999</b>
<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
<b>Total Expenditures</b>	<b>\$5,814</b>	<b>\$3,052</b>	<b>\$6,219</b>	<b>\$2,544</b>	<b>\$8,706</b>	<b>\$9,409</b>	<b>\$9,998</b>	<b>\$2,565</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,307</b>
<b>Operating Income (Loss)</b>	<b>(\$51)</b>	<b>\$4,606</b>	<b>\$2,100</b>	<b>\$2,844</b>	<b>\$1,486</b>	<b>\$6,297</b>	<b>\$2,873</b>	<b>\$2,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,692</b>

Viera East  
Community Development District  
Special Assessment Receipts - FY2016

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
10/23/15	\$ 127.99	\$ 27.14	\$ 81.37	\$ 19.48	\$ 127.99
11/5/15	\$ 36,762.91	\$ 7,794.88	\$ 23,372.09	\$ 5,595.94	\$ 36,762.91
11/19/15	\$ 370,734.77	\$ 78,607.28	\$ 235,695.31	\$ 56,432.18	\$ 370,734.77
12/7/15	\$ 2,787,561.48	\$ 591,049.60	\$ 1,772,197.31	\$ 424,314.57	\$ 2,787,561.48
12/7/15	\$ 334.10	\$ 70.84	\$ 212.40	\$ 50.86	\$ 334.10
12/18/15	\$ 111,520.23	\$ 23,645.75	\$ 70,899.19	\$ 16,975.29	\$ 111,520.23
12/18/15	\$ 7,553.34	\$ 1,601.54	\$ 4,802.05	\$ 1,149.75	\$ 7,553.34
1/13/16	\$ 50,306.43	\$ 10,666.53	\$ 31,982.40	\$ 7,657.50	\$ 50,306.43
2/12/16	\$ 56,338.32	\$ 11,945.47	\$ 35,817.19	\$ 8,575.66	\$ 56,338.32
3/8/16	\$ 68,329.65	\$ 14,488.01	\$ 43,440.70	\$ 10,400.94	\$ 68,329.65
3/8/2016 (1)	\$ 226.88	\$ 48.11	\$ 144.24	\$ 34.54	\$ 226.89
4/7/16	\$ 69,364.76	\$ 14,700.20	\$ 44,104.65	\$ 10,559.91	\$ 69,364.76
4/7/2016 (2)	\$ 9.24	\$ 1.96	\$ 5.87	\$ 1.41	\$ 9.24
5/13/16	\$ 23,634.53	\$ 5,011.25	\$ 15,025.70	\$ 3,597.58	\$ 23,634.53
5/31/16(3)	\$ 46,873.00	\$ -	\$ 46,873.00	\$ -	\$ 46,873.00
	\$ 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		Year to Date		
	5/31/15	5/31/16	5/31/15	5/31/16	5/31/15	5/31/16	Variance
<i>Revenues:</i>							
Greens Fees	\$ 76,545	\$ 31,427	\$ 769,352	\$ 711,594	\$ 769,352	\$ 711,594	\$ (57,758)
Greens Cards - Sales	\$ 2,768	-	\$ 45,541	-	\$ 45,541	\$ -	\$ (45,541)
Greens Cards - Usage	\$ (6,309)	-	\$ (100,516)	\$ (16,303)	\$ (100,516)	\$ (16,303)	\$ 84,213
Gift Cards - Sales	\$ -	\$ 115	\$ -	\$ 1,275	\$ -	\$ 1,275	\$ 1,275
Gift Cards - Usage	\$ -	\$ (1,891)	\$ -	\$ (10,502)	\$ -	\$ (10,502)	\$ (10,502)
Season Advance/Trail Fees	\$ 15,290	\$ 6,975	\$ 148,111	\$ 140,432	\$ 148,111	\$ 140,432	\$ (7,679)
Season Advance/Trail Fees Surcharge	\$ -	\$ -	\$ 1,020	\$ -	\$ 1,020	\$ -	\$ (1,020)
Associate Memberships	\$ -	\$ -	\$ -	\$ 5,811	\$ -	\$ 5,811	\$ 5,811
Driving Range	\$ 3,701	\$ 4,001	\$ 33,296	\$ 42,746	\$ 33,296	\$ 42,746	\$ 9,450
Golf Lessons	\$ 747	\$ 1,425	\$ 4,066	\$ 3,897	\$ 4,066	\$ 3,897	\$ (169)
Merchandise Sales	\$ 6,157	\$ 5,102	\$ 62,205	\$ 70,999	\$ 62,205	\$ 70,999	\$ 8,794
Restaurant	\$ 21,321	\$ (558)	\$ 173,728	\$ (865)	\$ 173,728	\$ (865)	\$ (174,593)
Special Assessments - Operations	\$ 1,818	\$ 1,977	\$ 14,547	\$ 15,118	\$ 14,547	\$ 15,118	\$ 572
Miscellaneous Income	\$ 1,722	\$ 306	\$ 14,411	\$ 11,827	\$ 14,411	\$ 11,827	\$ (2,583)
<b>Total Revenues</b>	<b>\$ 123,760</b>	<b>\$ 48,879</b>	<b>\$ 1,165,760</b>	<b>\$ 976,030</b>	<b>\$ 1,165,760</b>	<b>\$ 976,030</b>	<b>\$ (189,730)</b>
<i>Expenditures:</i>							
Golf Course Expenditures	\$ 9,038	\$ 8,753	\$ 63,026	\$ 75,054	\$ 63,026	\$ 75,054	\$ (12,029)
Restraunt	\$ 23,071	\$ 921	\$ 186,226	\$ 10,026	\$ 186,226	\$ 10,026	\$ 176,199
Proshop	\$ 7,933	\$ 7,402	\$ 66,616	\$ 65,331	\$ 66,616	\$ 65,331	\$ 1,285
Merchandise Sales	\$ 7,752	\$ 2,565	\$ 45,368	\$ 48,307	\$ 45,368	\$ 48,307	\$ (2,939)
Cart Facility	\$ 13,937	\$ 8,197	\$ 97,225	\$ 83,720	\$ 97,225	\$ 83,720	\$ 13,505
Starter Marshals	\$ 2,538	\$ 3,135	\$ 25,292	\$ 29,450	\$ 25,292	\$ 29,450	\$ (4,158)
Golf Course Maintenance	\$ 60,550	\$ 70,446	\$ 452,083	\$ 538,150	\$ 452,083	\$ 538,150	\$ (86,067)
Administrative	\$ 10,410	\$ 10,875	\$ 86,895	\$ 88,128	\$ 86,895	\$ 88,128	\$ (1,233)
Reserves	\$ 3,506	\$ 2,642	\$ 23,337	\$ 19,798	\$ 23,337	\$ 19,798	\$ 3,539
<b>Total Expenditures</b>	<b>\$ 138,736</b>	<b>\$ 114,937</b>	<b>\$ 1,046,067</b>	<b>\$ 957,964</b>	<b>\$ 1,046,067</b>	<b>\$ 957,964</b>	<b>\$ 88,103</b>
<b>Operating Income/(Loss)</b>	<b>\$ (14,976)</b>	<b>\$ (66,058)</b>	<b>\$ 119,693</b>	<b>\$ 18,066</b>	<b>\$ 119,693</b>	<b>\$ 18,066</b>	<b>\$ (101,627)</b>

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)
<b>Total Revenues</b>	<b>\$ 102,440</b>	<b>\$ 49,437</b>	<b>\$ (53,002)</b>	<b>\$ 992,032</b>	<b>\$ 976,896</b>	<b>\$ (15,136)</b>
<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
<b>Total Expenditures</b>	<b>\$ 115,665</b>	<b>\$ 114,016</b>	<b>\$ 1,649</b>	<b>\$ 859,842</b>	<b>\$ 947,938</b>	<b>\$ (88,096)</b>
<b>Operating Income/(Loss)</b>	<b>\$ (13,226)</b>	<b>\$ (64,579)</b>	<b>\$ (51,353)</b>	<b>\$ 132,191</b>	<b>\$ 28,958</b>	<b>\$ (103,232)</b>

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

Viera East Cash Flow Analysis FY 2016

	Actuals												Projections				Totals		
	October	November	December	January	February	March	April	May	June	July	August	September							
<b>I. Cash Flows:</b>																			
<b>Starting Funds</b>																			
Carry Forward	\$33,128	(\$1,640)	\$1,227	(\$3,955)	(\$3,759)	\$33,936	\$106,272	\$117,251	\$51,193	\$43,573	\$15,569	(\$2,389)							
<b>Revenues</b>																			
Golf Course	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$48,879	\$115,592	\$95,208	\$105,254	\$75,406							
Course Operations	\$80,624	\$112,487	\$119,433	\$123,537	\$158,500	\$200,300	\$132,584	\$49,437	\$115,592	\$95,208	\$105,254	\$75,406							
Restaurant	(\$947)	(\$1,281)	\$2,101	(179)	\$276	\$188	(\$466)	(\$558)	-	-	-	-							
Total All Cash	\$112,805	\$109,566	\$122,761	\$179,397	\$155,017	\$234,424	\$239,390	\$166,130	\$166,785	\$138,781	\$120,823	\$73,018							
<b>Expenses</b>																			
Golf Course	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$128,152	\$121,139	\$114,937	\$123,212	\$123,212	\$123,212	\$123,212							
Course Operations	\$112,026	\$108,014	\$125,976	\$121,463	\$119,429	\$126,827	\$120,788	\$114,016	\$123,212	\$123,212	\$123,212	\$123,212							
Restaurant	\$2,419	\$325	\$740	\$1,693	\$1,651	\$1,325	\$951	\$921	\$0	\$0	\$0	\$0							
Cash Less Expenses	(\$1,640)	\$1,227	(\$3,955)	(\$3,759)	\$33,936	\$106,272	\$117,251	\$51,193	\$43,573	\$15,569	(\$2,389)	(\$50,194)							
																	Projected Revenues FY 2016	\$1,367,491	
																	Projected Expenses FY 2016	\$1,450,813	
																	Projected Surplus(Deficit) FY 2016	(\$83,322)	

**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%
<b>Total Rounds</b>	<b>2,391</b>	<b>100%</b>	<b>31,216</b>	<b>100%</b>

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

<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
	<b>\$ (35.91)</b>
	<b>\$ 30.49</b>
	<b>\$ 34.55</b>
	<b>\$ 25.14</b>