

Viera East
Community Development District
 Combined Balance Sheet
 September 30, 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	\$198,060	\$60,395	---	\$115,511	\$373,967
Accounts Receivable	---	---	---	\$5,202	\$5,202
Assessment Receivable	---	---	---	---	\$0
Due From Golf Course	\$290	---	---	---	\$290
Due From General Fund	---	---	---	\$115,158	\$115,158
Due From Capital Reserve	---	---	---	---	\$0
Due from Other	---	---	---	---	\$0
Inventory - Pro Shop	---	---	---	\$53,575	\$53,575
Investments:					
Custody Account	---	\$256,059	---	---	\$256,059
Benefit Assessment- Series 2012	---	---	---	\$99,508	\$99,508
Reserve - Series 2012	---	---	---	\$280,737	\$280,737
Bond Service 2006	---	---	\$497,645	---	\$497,645
Improvements (Net of Depreciation)	---	---	---	\$1,221,756	\$1,221,756
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$5,494	---	---	\$19,720	\$25,214
Total Assets	\$203,844	\$316,454	\$497,645	\$1,811,167	\$2,829,110
Liabilities					
Accounts Payable	\$9,885	---	---	\$11,259	\$21,143
Accrued Expenses	---	---	---	---	\$0
Deferred Revenue- Season Advance	---	---	---	\$36,312	\$36,312
Deferred Revenue- Special Assessments O&M	---	---	---	---	\$0
Deferred Revenue- Special Assessments Debt	---	---	---	---	\$0
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	---	\$557	\$557
Accrued Interest Payable	---	---	---	\$79,700	\$79,700
Accrued Principal Payable	---	---	---	---	\$0
Golf Cart Lease Payable	---	---	---	\$12,960	\$12,960
Sales Tax Payable	---	---	---	\$5,960	\$5,960
Due to Golf Course	\$15,158	---	---	---	\$15,158
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$7,585	---	---	\$16,861	\$24,446
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	---	---	---	(\$2,869,528)	(\$2,869,528)
Fund Balances					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$5,494	---	---	---	\$5,494
Unassigned	(\$10,277)	\$316,454	---	---	\$306,177
Restricted for Debt Service	---	---	\$497,645	---	\$497,645
Total Liabilities, Fund Equity, Other	\$203,844	\$316,454	\$497,645	\$1,811,167	\$2,829,110

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

	Adopted Budget	Prorated Budget 9/30/16	Actual 9/30/16	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$1
Golf Course Administrative Services	\$56,280	\$56,280	\$56,280	\$1
Interest Income	\$100	\$100	\$8	(\$92)
Miscellaneous Income	\$0	\$0	\$1,165	\$1,165
Total Revenues	\$864,536	\$864,536	\$865,610	\$1,074

Administrative Expenditures

Supervisors Fees	\$29,587	\$29,587	\$29,287	\$300
Engineering Fees	\$5,000	\$5,000	\$290	\$4,710
Attorney's Fees	\$5,000	\$5,000	\$10,555	(\$5,555)
Dissemination	\$1,000	\$1,000	\$1,000	(\$0)
Trustee Fees	\$5,600	\$5,600	\$5,576	\$24
Annual Audit	\$6,500	\$6,500	\$6,175	\$325
Collection Agent	\$2,500	\$2,500	\$2,500	\$0
Management Fees	\$108,515	\$108,515	\$108,514	\$1
Computer Services	\$1,000	\$1,000	\$1,000	\$0
Telephone	\$250	\$250	\$0	\$250
Postage	\$1,500	\$1,500	\$2,386	(\$886)
Printing & Binding	\$3,000	\$3,000	\$3,707	(\$707)
Insurance	\$7,510	\$7,510	\$6,775	\$735
Legal Advertising	\$2,500	\$2,500	\$1,952	\$548
Other Current Charges	\$1,500	\$1,500	\$1,465	\$35
Office Supplies	\$1,000	\$1,000	\$2,095	(\$1,095)
Dues & Licenses	\$175	\$175	\$175	\$0
Website Maintenance	\$2,400	\$2,400	\$2,400	\$0
Total Administrative	\$184,537	\$184,537	\$185,852	(\$1,315)

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

	Adopted Budget	Prorated Budget 9/30/16	Actual 9/30/16	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$113,570	\$113,570	\$108,938	\$4,632
Administrative Fee	\$1,128	\$1,128	\$1,074	\$54
FICA Expense	\$7,486	\$7,486	\$8,042	(\$556)
Employee Insurance	\$6,006	\$6,006	\$7,595	(\$1,589)
Workers Compensation	\$2,382	\$2,382	\$2,033	\$349
Unemployment	\$853	\$853	\$871	(\$18)
Other Contractual	\$5,100	\$5,100	\$5,814	(\$714)
Training	\$500	\$500	\$530	(\$30)
Dues, Licenses	\$100	\$100	\$0	\$100
Uniforms	\$500	\$500	\$247	\$253
Total Operating	\$137,625	\$137,625	\$135,144	\$2,481

Maintenance Expenditures

Canal Maintenance	\$5,000	\$5,000	\$11,407	(\$6,407)
Lake Bank Restoration	\$60,000	\$60,000	\$58,995	\$1,005
Environmental Services	\$39,000	\$39,000	\$15,863	\$23,137
Water Management System	\$99,000	\$99,000	\$97,419	\$1,581
Control Burns	\$15,000	\$15,000	\$0	\$15,000
Contingencies	\$10,000	\$10,000	\$4,731	\$5,269
Fire Line Maintenance	\$5,000	\$5,000	\$1,969	\$3,031
Basin Repair	\$5,000	\$5,000	\$0	\$5,000
Total Maintenance	\$238,000	\$238,000	\$190,385	\$47,615

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

	Adopted Budget	Prorated Budget 9/30/16	Actual 9/30/16	Variance
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Grounds Maintenance Expenditures

Salaries	\$135,351	\$135,351	\$129,877	\$5,474
Administrative Fees	\$3,132	\$3,132	\$3,115	\$17
FICA	\$10,254	\$10,254	\$9,261	\$993
Health Insurance	\$23,412	\$23,412	\$20,703	\$2,709
Workers Compensation	\$2,627	\$2,627	\$2,420	\$207
Unemployment	\$2,132	\$2,132	\$1,777	\$355
Telephone	\$1,500	\$1,500	\$1,734	(\$234)
Utilities	\$7,000	\$7,000	\$5,548	\$1,452
Insurance	\$1,162	\$1,162	\$2,108	(\$946)
Repairs	\$15,000	\$15,000	\$11,590	\$3,410
Fuel	\$23,000	\$23,000	\$15,738	\$7,262
Park Maintenance	\$3,000	\$3,000	\$6,934	(\$3,934)
Chemicals	\$5,000	\$5,000	\$3,248	\$1,752
Contingencies	\$1,000	\$1,000	\$5,503	(\$4,503)
Refuse	\$5,000	\$5,000	\$7,129	(\$2,129)
Office Supplies	\$250	\$250	\$1,105	(\$855)
Uniforms	\$3,000	\$3,000	\$3,172	(\$172)
Maintenance Reserve - Transfer Out	\$62,554	\$62,554	\$129,194	(\$66,640)
Total Grounds Maintenance	\$304,374	\$304,374	\$360,156	(\$55,782)
Total Expenditures	\$864,536	\$864,536	\$871,536	(\$7,000)
Excess Revenue/(Expenditures)	\$0	\$0	(\$5,926)	(\$5,926)
Beginning Fund Balance	\$0	\$0	\$177,143	\$177,143
Ending Fund Balance	\$0	\$0	\$171,217	\$171,217

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

	Adopted Budget	Prorated Budget 9/30/16	Actual 9/30/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$250	\$2,719	\$2,469
Reserve Funding - Transfer In (General)	\$62,554	\$62,554	\$129,194	\$66,640
Reserve Funding - Transfer In (Golf)	\$28,880	\$28,880	\$23,927	(\$4,953)
Total Revenues	\$91,684	\$91,684	\$155,840	\$64,156
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$400,134	(\$400,134)
Transfer Out	\$0	\$0	\$250,000	(\$250,000)
Total Expenditures	\$0	\$0	\$650,134	(\$650,134)
Excess Revenues/(Expenditures)	\$91,684		(\$494,294)	
Beginning Fund Balance	\$785,491		\$810,748	
Ending Fund Balance	\$877,175		\$316,454	

**Viera East
Community Development District**

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

Check Date	Vendor	Detail	Amount
<u>Capital Outlay</u>			
FY2015			
12/2/14	M&M Professional Grounds	Sod	\$ 3,600
12/2/14	Rockledge Mower	Mower	\$ 420
1/8/15	Weeks Farm	Maintenance Equipment	\$ 7,613
1/8/15	BlueTarp	Water Pump	\$ 607
2/10/15	Pirtek	Equipment Hoses	\$ 1,199
4/3/15	Paynes Restaurant Equipment	Kitchen Fryer	\$ 950
4/3/15	Hobart	Fryer Service Call	\$ 259
4/3/15	D&H Magic Air	Clean Ice Machine	\$ 558
4/3/15	Jimmie Brownlee, LLC	Install Fryer	\$ 212
4/3/15	D&H Magic Air	Repair Ice Machine	\$ 2,132
4/3/15	D&H Magic Air	Repair Ice Machine	\$ 1,478
4/3/15	D&H Magic Air	Walk-In Cooler	\$ 11,051
5/9/15	E&M Hydraulic Equipment	Air Compressor	\$ 3,310
5/9/15	Paynes Restaurant Equipment	Kitchen Range	\$ 6,233
5/9/15	Jimmie Brownlee, LLC	Install Kitchen Range	\$ 551
5/9/15	Robert Walker Inc	G/C Master Plan Retainer	\$ 5,000
8/7/15	Paynes Restaurant Equipment	Ice Maker	\$ 2,788
8/13/15	Robert Walker Inc	G/C Master Plan	\$ 15,889
9/10/15	Golf Now	POS Equipment	\$ 1,825
9/11/15	Golf Now	POS Equipment	\$ 430
9/11/15	Golf Now	POS Equipment	\$ 3,000
9/11/15	Robinson Equipment	Tractor	\$ 17,275
9/11/15	Robinson Equipment	Tractor	\$ 19,590
10/2/15	Champions Honda	Kawasaki Mule	\$ 10,845
10/23/15	Wesco Turf, Inc.	Surface Rollers	\$ 9,205
Total Fiscal Year 2015			\$ 126,018
FY2016			
10/23/15	Division Services, Inc.	HVAC Installation	\$ 25,200
11/6/15	Pine Creek Turf, Inc.	TifEagle Turf	\$ 74,184
11/6/15	Robinson Equipment	Tractor Canopy	\$ 550
11/20/15	Golf Now	POS Equipment	\$ 900
1/22/16	Paramount Plumbing	Tankless Water Heater	\$ 3,500
1/22/16	Amazon	Golf Course Laptop	\$ 902
2/5/16	Dial Plumbing & A/C Inc	Repair Faucet	\$ 234
2/5/16	Dial Plumbing & A/C Inc	Remove Mixing Valve	\$ 224
2/5/16	A&W Electric Co, Inc	Install Circuit- Water Htr	\$ 370
2/10/16	A-Design	A/C Electrical Reconfiguration	\$ 1,764
2/12/16	Division Services, Inc.	Relocate Condensor	\$ 3,575
2/12/16	Division Services, Inc.	HVAC- Balance Due	\$ 16,800
4/7/16	Howard Fertilizer Co	Roundup for Greens	\$ 733
5/5/16	Howard Fertilizer Co	Greens Chemicals	\$ 339
5/9/16	J&T Insulation	Restaurant Insulation	\$ 2,100
5/9/16	Landirr Inc	Irrigation Replacement Deposit	\$ 70,000
5/19/16	SSTM II, Inc	Aerity Greens	\$ 1,800
5/19/16	Pro Plus Products, Inc	Grow-In Fertilizer	\$ 1,991
6/2/16	The Andersons	Grow-In Fertilizer	\$ 3,564
6/2/16	Residex	Grow-In Fertilizer	\$ 1,080
6/9/16	The Andersons	Grow-In Fertilizer	\$ 2,447
6/9/16	Golf Specialties, Inc	Topdress Sand	\$ 2,558
6/9/16	Triest AG Group, Inc	Greens Fumigation	\$ 36,492
6/8/16	Regions	Wire Transfer Fee	\$ 15
6/2/16	Landirr Inc	Irrigation Replacement	\$ 72,440
6/16/16	Regions	Wire Transfer Fee	\$ 15
6/18/16	Howard Fertilizer Co	Fertilizer/Insecticide	\$ 850
7/14/16	The Andersons	Grow-In Fertilizer	\$ 2,447
7/19/16	Regions	Wire Transfer Fee	\$ 15
7/20/16	Landirr Inc	Renovate Bunkers	\$ 21,400

**Viera East
Community Development District**

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

Check Date	Vendor	Detail	Amount
7/20/16	Landirr Inc	Irrigation Replacement	\$ 24,650
7/20/16	Golf Specialties, Inc	Topdress Sand	\$ 515
7/20/16	Golf Specialties, Inc	Topdress Sand	\$ 1,808
7/20/16	Green Leaf Landscaping	Remove Trees	\$ 2,000
8/4/16	The Andersons	Insecticide	\$ 707
8/4/16	Pine Creek Turf, Inc.	TifEagle Sprigs	\$ 4,670
8/4/16	Pine Creek Turf, Inc.	TifGrand Sod	\$ 4,457
8/4/16	Pine Creek Turf, Inc.	TifGrand Sod	\$ 4,255
8/4/16	Pine Creek Turf, Inc.	TifGrand Sod Credit	\$ (9,488)
8/4/16	Pine Creek Turf, Inc.	TifGrand Sod	\$ 899
8/4/16	Prestige Flag	Flags	\$ 900
8/4/16	Ring Power Corp	Equipment Rental	\$ 2,454
8/4/16	Ring Power Corp	Equipment Rental	\$ 125
8/4/16	Risidex	Cups/Poles	\$ 1,386
8/10/16	Golf Specialties, Inc	Topdress Sand	\$ 1,031
8/10/16	Golf Specialties, Inc	Topdress Sand	\$ 1,027
8/10/16	Golf Ventures	Bunker Sand	\$ 864
8/10/16	Landirr Inc	Bunder Renovation #16 Tee	\$ 4,250
9/1/16	Golf Ventures	Bunker Sand	\$ 1,525
9/1/16	Golf Ventures	Bunker Sand	\$ 668
9/1/16	Golf Ventures	Bunker Sand	\$ 661
9/1/16	Amazon	Flagstick Reflectors	\$ 302
9/1/16	Regions	Wire Transfer Fee	\$ 15
9/1/16	Regions	Wire Transfer Fee	\$ 15
9/28/16	Beeman's Nursery	1000 Muhly Grass	\$ 1,950
Total Fiscal Year 2016			\$ 400,134

Transfer Out

7/19/16	Viera East CDD	Transfer to Golf Course	\$ 150,000
8/24/16	Viera East CDD	Transfer to Golf Course	\$ 100,000
Total Fiscal Year 2016			\$ 250,000

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

	Adopted Budget	Prorated Budget 9/30/16	Actual 9/30/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$100	\$2,631	\$2,531
Total Revenues	\$2,423,270	\$2,423,270	\$2,425,801	\$2,531
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$387,406	\$387,406	\$387,406	(\$0)
Interest-5/1	\$387,406	\$387,406	\$387,406	(\$0)
Principal-5/1	\$1,620,000	\$1,620,000	\$1,620,000	\$0
Other Debt Service Costs	\$46,873	\$46,873	\$47,023	(\$150)
Total Expenditures	\$2,441,685	\$2,441,685	\$2,441,836	(\$151)
Excess Revenues/(Expenditures)	(\$18,415)		(\$16,035)	
Beginning Fund Balance	\$466,966		\$513,680	
Ending Fund Balance	\$448,551		\$497,645	

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

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Actuals	Budget
<i>Number of Rounds</i>						
Paid Rounds	34,000	2,485	2,414	71	30,250	34,001
Member Rounds	-	499	-	-	6,378	-
Comp Rounds	-	566	-	-	5,243	-
Total Memberships	60	-	-	-	50	60
<i>Revenue per Round</i>						
Paid Rounds	\$32	\$29	\$31	(\$2)	\$29	\$32
<i>Revenues</i>						
Greens Fees/Cart Fees	\$1,076,892	\$71,011	\$54,383	\$16,628	\$883,957	\$1,076,892
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$55,000)	\$0	(\$2,778)	\$2,778	(\$16,303)	(\$55,000)
Gift Cards - Sales	\$0	\$755	\$0	\$755	\$3,409	\$0
Gift Cards - Usage	\$0	(\$1,825)	\$0	(\$1,825)	(\$16,621)	\$0
Season Advance/Trail Fees	\$220,050	\$11,694	\$11,113	\$581	\$165,115	\$220,050
Associate Memberships	\$26,075	\$2,676	\$1,317	\$1,359	\$11,489	\$26,075
Driving Range	\$60,000	\$3,626	\$3,030	\$596	\$55,101	\$60,000
Golf Lessons	\$15,000	\$270	\$758	(\$488)	\$9,170	\$15,000
Merchandise Sales	\$88,000	\$8,548	\$4,949	\$3,599	\$94,122	\$88,000
Restaurant	\$2,419	\$214	\$122	\$92	(\$266)	\$2,419
Special Assessments - Operations	\$22,527	\$12,842	\$1,877	\$10,964	\$42,684	\$22,526
Miscellaneous Income	\$15,000	\$31	\$758	(\$727)	\$11,606	\$15,000
Total Revenues	\$1,480,963	\$109,842	\$75,528	\$34,314	\$1,243,463	\$1,480,962
<i>Golf Course Expenditures</i>						
Other Contractual Services	\$18,000	\$3,629	\$1,501	(\$2,128)	\$19,066	\$18,000
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$100
Telephone/Internet	\$11,000	\$966	\$917	(\$49)	\$11,376	\$11,000
Postage	\$750	\$121	\$63	(\$59)	\$157	\$750
Printing & Binding	\$1,000	\$324	\$83	(\$241)	\$2,466	\$1,000
Utilities	\$5,000	\$388	\$417	\$29	\$5,496	\$5,000
Repairs & Maintenance	\$6,000	\$430	\$500	\$70	\$8,003	\$6,000
Pest Control	\$500	\$0	\$42	\$42	\$0	\$500
Advertising	\$35,000	\$10,927	\$2,919	(\$8,008)	\$36,386	\$35,000
Bank Charges	\$25,000	\$1,477	\$2,085	\$608	\$22,334	\$25,000
Office Supplies	\$1,500	\$20	\$125	\$105	\$1,451	\$1,500
Operating Supplies	\$5,000	\$608	\$417	(\$191)	\$9,067	\$5,000
Meals	\$100	\$0	\$8	\$8	\$0	\$100
Dues, Licenses & Subscriptions	\$11,000	\$0	\$83	\$83	\$1,846	\$11,000
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$76	\$500
Training, Education & Employee Relations	\$1,000	\$1,440	\$83	(\$1,356)	\$3,495	\$1,000
Contractual Security	\$3,500	\$223	\$29	\$223	\$2,529	\$3,500
IT Services	\$1,900	\$0	\$158	\$158	\$200	\$1,900
Total Golf Course Expenditures	\$116,850	\$20,553	\$9,745	(\$10,807)	\$123,949	\$116,850
						(\$7,095)

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

	Amended Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$591	\$83	\$0	\$83	\$991	\$991	\$0
Administrative Fees	\$72	\$6	\$0	\$6	\$72	\$72	\$0
FICA Expense	\$72	\$6	\$0	\$6	\$72	\$72	\$0
Health Insurance	\$288	\$24	\$0	\$24	(\$414)	\$288	\$702
Workers Compensation	\$19	\$2	\$0	\$2	\$19	\$19	\$0
Unemployment	\$17	\$1	\$0	\$1	\$17	\$17	\$0
Utilities	\$675	(\$815)	\$849	\$34	\$8,558	\$675	(\$7,884)
Repairs & Maintenance	\$75	\$4	\$0	\$4	\$2,035	\$75	(\$1,960)
Pest Control	\$142	\$7	\$146	\$7	\$1,707	\$142	(\$1,566)
Operating Supplies	\$69	\$4	\$0	\$4	\$69	\$69	\$0
Equipment Lease	\$0	(\$88)	\$88	\$0	\$1,050	\$0	(\$1,050)
Total Restaurant Expenditures	\$2,419	(\$912)	\$1,082	\$170	\$14,177	\$2,419	(\$11,757)
<i>Pro Shop Expenditures</i>							
Salaries	\$77,882	\$1,910	\$4,579	\$6,490	\$80,264	\$77,879	(\$2,385)
Administrative Fee	\$2,576	(\$82)	\$297	\$215	\$3,361	\$2,576	(\$785)
FICA Expense	\$5,958	\$146	\$350	\$496	\$6,140	\$5,958	(\$182)
Health Insurance	\$360	(\$5)	\$35	\$30	\$389	\$360	(\$29)
Workers Compensation	\$1,526	\$44	\$83	\$127	\$1,496	\$1,526	\$30
Unemployment	\$2,383	\$149	\$50	\$199	\$2,074	\$2,383	\$309
Golf Printing	\$500	\$42	\$0	\$42	\$118	\$500	\$382
Utilities	\$8,000	(\$74)	\$741	\$667	\$7,379	\$8,000	\$621
Repairs	\$250	\$21	\$0	\$21	\$0	\$250	\$250
Pest Control	\$1,800	\$4	\$146	\$150	\$1,708	\$1,800	\$92
Supplies	\$2,500	\$157	\$51	\$208	\$1,583	\$2,500	\$917
Uniforms	\$750	\$63	\$0	\$63	\$390	\$750	\$360
Dues, Licenses & Subscriptions	\$250	\$21	\$0	\$21	\$0	\$250	\$250
Training, Education & Employee Relations	\$500	\$42	\$0	\$42	\$0	\$500	\$500
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$500	\$42	\$0	\$42	\$0	\$500	\$500
Total Pro Shop Expenditures	\$105,735	\$2,479	\$6,332	\$8,811	\$104,901	\$105,731	\$830

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

	Amended Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
<i>Cart Facility</i>							
Salaries	\$60,174	\$4,717	\$5,014	\$298	\$59,657	\$60,172	\$515
Administrative Fee	\$5,258	\$402	\$438	\$37	\$5,179	\$5,258	\$79
FICA Expense	\$4,603	\$361	\$384	\$23	\$4,491	\$4,603	\$112
Workers Compensation	\$1,179	\$86	\$98	\$12	\$1,123	\$1,179	\$56
Unemployment	\$2,978	\$262	\$248	(\$14)	\$3,185	\$2,978	(\$207)
Utilities	\$12,500	\$836	\$1,042	\$206	\$10,162	\$12,500	\$2,338
Fuel	\$500	\$32	\$42	\$10	\$371	\$500	\$129
Cart Lease	\$52,000	\$1,573	\$4,333	\$2,760	\$19,435	\$52,000	\$32,565
Cart Maintenance	\$2,750	\$133	\$229	\$66	\$4,741	\$2,750	(\$1,991)
Cart & Facilities Supplies	\$1,000	\$0	\$83	\$83	\$1,575	\$1,000	(\$515)
Driving Range	\$1,500	(\$244)	\$125	\$369	\$8,166	\$1,500	(\$6,666)
Uniforms	\$500	\$0	\$42	\$42	\$375	\$500	\$125
Total Cart Facility	\$144,942	\$8,156	\$12,078	\$3,923	\$118,399	\$144,939	\$26,540
<i>Starter Marshals</i>							
Salaries	\$27,898	\$3,459	\$2,325	(\$1,135)	\$35,591	\$27,897	(\$7,694)
Administrative Fee	\$2,868	\$351	\$239	(\$112)	\$3,228	\$2,868	(\$360)
FICA Expense	\$2,134	\$265	\$178	(\$87)	\$2,941	\$2,134	(\$808)
Workers Compensation	\$711	\$63	\$59	(\$4)	\$691	\$711	\$20
Unemployment	\$1,465	\$192	\$122	(\$70)	\$1,873	\$1,465	(\$408)
Uniforms	\$250	\$0	\$21	\$21	\$484	\$250	(\$234)
Total Starter Marshals	\$35,326	\$4,330	\$2,944	(\$1,386)	\$44,808	\$35,325	(\$9,483)
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$6,209	\$4,725	(\$1,484)	\$64,903	\$56,700	(\$8,203)
Total Merchandise Sales	\$56,700	\$6,209	\$4,725	(\$1,484)	\$64,903	\$56,700	(\$8,203)
<i>Golf Course Maintenance</i>							
Salaries	\$375,393	\$30,025	\$31,283	\$1,258	\$354,935	\$375,393	\$20,459
Administrative Fees	\$9,888	\$734	\$824	\$90	\$7,798	\$9,888	\$2,090
FICA Expense	\$28,718	\$2,222	\$2,393	\$172	\$26,168	\$28,718	\$2,550
Employee Insurance	\$56,217	\$3,102	\$4,685	\$1,583	\$36,463	\$56,217	\$19,754
Workers Compensation	\$7,358	\$539	\$613	\$74	\$6,455	\$7,358	\$903
Unemployment	\$7,175	\$196	\$598	\$402	\$5,784	\$7,175	\$1,391
Drug Testing	\$420	\$0	\$35	\$35	\$190	\$420	\$230
Consulting Fees	\$6,000	\$500	\$500	\$0	\$6,000	\$6,000	\$0
Telephone/Internet	\$3,200	\$337	\$267	(\$70)	\$4,019	\$3,200	(\$819)
Utilities/Water	\$25,700	\$2,334	\$2,142	(\$193)	\$26,538	\$25,700	(\$838)
Repairs	\$32,000	\$4,885	\$2,667	(\$2,218)	\$44,770	\$32,000	(\$12,770)
Fuel & Oil	\$45,000	\$3,193	\$3,750	\$557	\$34,534	\$45,000	\$10,466
Pest Control	\$1,500	\$119	\$125	\$6	\$1,532	\$1,500	(\$32)
Irrigation/Drainage	\$18,000	\$1,385	\$1,500	\$115	\$23,410	\$18,000	(\$5,410)

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

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
Sand and Topsoil	\$15,000	\$1,023	\$1,250	\$227	\$15,000	\$9,263
Flower/Mulch	\$5,000	\$0	\$417	\$417	\$5,000	(\$465)
Chemicals	\$53,500	\$5,210	\$4,458	(\$751)	\$53,500	\$20,211
Fertilizer	\$45,000	\$4,864	\$3,750	(\$1,114)	\$45,000	(\$25,525)
Seed/Sod	\$9,000	\$0	\$750	\$750	\$9,000	\$3,054
Trash Removal	\$3,000	\$131	\$250	\$119	\$3,000	\$1,075
Contingency	\$10,000	\$758	\$833	\$75	\$10,000	\$5,223
First Aid	\$600	\$0	\$50	\$50	\$600	(\$553)
Office Supplies	\$500	\$0	\$42	\$42	\$500	\$414
Operating Supplies	\$8,000	\$1,213	\$667	(\$547)	\$8,000	(\$5,905)
Training	\$500	\$0	\$0	\$0	\$250	(\$250)
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$1,500	\$1,308
Soil & Water Testing	\$1,200	\$19	\$100	\$81	\$1,200	\$1,181
Uniforms	\$6,000	\$1,065	\$500	(\$565)	\$6,000	(\$5,097)
Equipment Rental	\$6,000	\$0	\$500	\$500	\$6,000	\$6,000
Equipment Lease	\$71,412	\$5,951	\$5,951	\$0	\$71,412	\$4
Small Tools	\$500	\$0	\$42	\$42	\$500	\$500
Truck Maintenance	\$600	\$0	\$50	\$50	\$600	\$600
IT Services	\$600	\$0	\$50	\$50	\$600	\$600
Total Golf Course Maintenance	\$854,481	\$69,803	\$71,165	\$1,362	\$804,369	\$853,981
<i>Administrative Expenditures</i>						
Legal Fees	\$1,500	\$0	\$125	\$125	\$1,500	\$1,500
Arbitrage	\$600	\$50	\$50	\$0	\$600	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$1,000	\$0
Trustee Fees	\$3,750	\$264	\$313	\$49	\$3,717	\$33
Annual Audit	\$1,500	\$113	\$125	\$13	\$1,425	\$75
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$56,280	\$0
Insurance	\$65,000	\$5,423	\$5,417	(\$6)	\$59,728	\$5,272
Property Taxes	\$6,000	\$854	\$500	(\$354)	\$9,479	(\$3,479)
Total Administrative Expenditures	\$135,630	\$11,476	\$11,303	(\$173)	\$132,229	\$135,630
Renewal & Replacement	\$28,880	\$1,761	\$2,407	\$645	\$23,927	\$4,953
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$28,880	\$1,761	\$2,407	\$645	\$23,927	\$4,953
Total Revenues	\$1,480,963	\$109,842	\$75,528	\$34,314	\$1,243,463	\$1,480,962
Total Expenditures	\$1,480,963	\$129,702	\$123,348	(\$6,354)	\$1,431,662	\$48,793
Operating Income (Loss)	\$0	(\$19,860)	(\$47,819)	\$27,959	\$507	(\$188,707)

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

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>						
Special Assessments	\$557,649	\$46,471	\$46,471	(\$0)	\$557,649	\$511,178
Interest Income	\$300	\$59	\$25	\$34	\$845	\$275
Transfer In	\$0	\$0	\$0	\$0	\$250,000	\$0
Interest Expense	(\$202,949)	(\$16,912)	(\$16,912)	(\$0)	(\$202,949)	(\$186,036)
Principal Expense	(\$355,000)	(\$29,583)	(\$29,583)	(\$0)	(\$355,000)	(\$325,417)
Total Non Operating Revenues/(Expenditures)	\$0	\$34	\$0	\$34	\$250,545	\$0
Change in Net Assets	\$0	(\$19,826)	—	—	\$62,345	—
Beginning Net Assets	\$0	—	—	—	(\$2,931,874)	—
Ending Net Assets	\$0	—	—	—	(\$2,869,528)	—

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	\$48,498	\$0	\$0	\$0	\$808,157
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$56,280
Interest Income	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
Miscellaneous Income	\$0	\$0	\$0	\$0	\$2,935	\$0	\$0	\$0	\$0	(\$1,770)	\$0	\$0	\$1,165
Total Revenues	\$4,717	\$91,092	\$621,058	\$15,364	\$19,571	\$19,226	\$19,392	\$9,701	\$53,188	\$2,920	\$4,690	\$4,690	\$865,610

<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,480	\$2,250	\$3,490	\$1,329	\$2,480	\$2,480	\$2,480	\$2,480	\$3,502	\$1,338	\$2,488	\$2,488	\$29,287
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290	\$0	\$0	\$0	\$290
Attorney Fees	\$0	\$0	\$188	\$0	\$56	\$0	\$1,212	\$2,279	\$2,108	\$4,713	\$0	\$0	\$10,555
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$463	\$463	\$5,576
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$488	\$488	\$488	\$488	\$488	\$488	\$6,175
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$2,500
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$108,514
Computer Services	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$73	\$126	\$147	\$362	\$99	\$373	\$195	\$204	\$113	\$201	\$165	\$328	\$2,386
Printing & Binding	\$135	\$552	\$107	\$380	\$185	\$95	\$146	\$1,224	\$172	\$292	\$86	\$333	\$3,707
Insurance	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$6,775
Legal Advertising	\$0	\$0	\$0	\$0	\$185	\$0	\$425	\$0	\$0	\$160	\$381	\$801	\$1,952
Other Current Charges	\$185	\$118	\$103	\$58	\$137	\$143	\$129	\$123	\$124	\$118	\$110	\$117	\$1,465
Office Supplies	\$104	\$148	\$108	\$243	\$303	\$190	\$238	\$1	\$75	\$272	\$234	\$179	\$2,095
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$175
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400
Total Administrative	\$14,184	\$14,400	\$15,349	\$13,578	\$14,650	\$14,487	\$15,972	\$17,459	\$17,530	\$18,241	\$14,611	\$15,392	\$185,852

<i>Operating Expenditures</i>													
Salaries	\$6,091	\$7,830	\$9,719	\$9,371	\$8,834	\$9,444	\$9,144	\$9,251	\$9,148	\$9,525	\$9,433	\$9,149	\$108,938
Administrative Fees	\$55	\$53	\$111	\$94	\$86	\$94	\$91	\$97	\$96	\$99	\$99	\$96	\$1,074
FICA Expense	\$600	\$580	\$734	\$697	\$646	\$692	\$670	\$678	\$671	\$671	\$687	\$671	\$8,042
Employee Insurance	\$474	\$474	\$474	\$474	\$474	\$474	\$474	\$474	\$474	\$474	\$474	\$474	\$7,595
Workers Compensation	\$153	\$148	\$184	\$178	\$167	\$179	\$173	\$172	\$167	\$173	\$172	\$167	\$2,033
Unemployment	\$0	\$0	\$90	\$20	(\$9)	\$62	\$60	\$51	\$60	\$42	(\$5)	\$0	\$871
Other Contractual	\$464	\$578	\$494	\$417	\$466	\$434	\$458	\$483	\$438	\$531	\$460	\$592	\$5,814
Training	\$0	\$0	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$100	\$60	(\$60)	\$530
Dues, Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
Total Operating	\$9,836	\$9,663	\$11,807	\$11,933	\$11,406	\$11,883	\$11,501	\$11,636	\$10,949	\$11,913	\$11,454	\$11,162	\$135,144

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$5,551	\$0	\$0	\$0	\$0	\$5,856	\$0	\$0	\$11,407
Lake Bank Restoration	\$0	\$0	\$17,699	\$0	\$0	\$22,770	\$18,527	\$0	\$0	\$0	\$0	\$0	\$58,995
Environmental Services	\$4,567	\$63	\$63	\$250	\$63	\$594	\$375	\$0	\$6,038	\$2,105	\$687	\$1,060	\$15,863
Water Management System	\$7,565	\$7,765	\$9,175	\$7,765	\$7,565	\$8,875	\$7,565	\$7,765	\$8,675	\$8,265	\$7,565	\$8,875	\$97,419
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$2,102	\$0	\$0	\$0	\$0	\$0	\$0	\$242	\$2,387	\$0	\$4,731
Fire Line Maintenance	\$0	\$1,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$1,969
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$12,132	\$9,497	\$9,237	\$27,816	\$13,179	\$32,239	\$26,466	\$7,765	\$14,713	\$16,467	\$10,939	\$9,935	\$190,385

Grounds Maintenance Expenditures

Salaries	\$11,155	\$10,805	\$10,922	\$10,528	\$8,386	\$9,416	\$11,223	\$11,659	\$11,366	\$11,230	\$11,845	\$11,341	\$129,877
Administrative Fees	\$259	\$251	\$259	\$259	\$242	\$259	\$251	\$265	\$263	\$272	\$272	\$263	\$3,115
FICA	\$804	\$778	\$789	\$742	\$895	\$669	\$795	\$830	\$809	\$800	\$841	\$808	\$9,261
Health Insurance	\$1,774	\$1,774	\$1,502	\$2,012	\$1,681	\$1,963	\$1,479	\$1,479	\$1,457	\$1,912	\$1,835	\$1,835	\$20,703
Workers Compensation	\$211	\$205	\$207	\$199	\$159	\$178	\$212	\$217	\$205	\$204	\$215	\$207	\$2,420
Unemployment	\$18	\$18	\$18	\$573	\$432	\$246	\$159	\$127	\$133	\$13	\$20	\$19	\$1,777
Telephone	\$170	\$164	\$106	\$166	\$50	\$50	\$366	\$154	\$50	\$154	\$154	\$154	\$1,734
Utilities	\$411	\$563	\$460	\$399	\$346	\$453	\$476	\$475	\$441	\$515	\$552	\$456	\$5,548
Insurance	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$409	\$155	\$155	\$155	\$1,555
Repairs	\$706	\$1,226	\$190	\$1,056	\$141	\$0	\$483	\$495	\$4,440	\$613	\$189	\$2,049	\$11,590
Fuel	\$975	\$1,607	\$1,584	\$1,259	\$799	\$1,096	\$1,239	\$1,303	\$1,359	\$1,870	\$1,222	\$1,427	\$15,738
Park Maintenance	\$319	\$151	\$146	\$160	\$209	\$338	\$154	\$155	\$1,143	\$147	\$3,520	\$691	\$6,934
Chemicals	\$95	\$410	\$358	\$64	\$64	\$303	\$399	\$586	\$0	\$501	\$0	\$530	\$3,248
Contingencies	\$1,330	\$0	\$0	\$0	\$340	\$0	\$0	\$1,024	\$578	\$0	\$419	\$1,813	\$5,503
Refuse	\$215	\$860	\$1,174	\$0	\$1,290	\$1,075	\$645	\$215	\$580	\$215	\$430	\$430	\$7,129
Office Supplies	\$21	\$153	\$79	\$0	\$150	\$48	\$77	\$236	\$0	\$0	\$118	\$223	\$1,105
Uniforms	\$219	\$219	\$273	\$219	\$322	\$322	\$258	\$322	\$258	\$258	\$333	\$272	\$3,172
Maintenance Reserve - Transfer Out	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$71,853	\$5,213	\$129,194
Total Grounds Maintenance	\$24,048	\$24,550	\$23,435	\$22,940	\$20,470	\$21,785	\$23,584	\$24,910	\$28,703	\$24,072	\$93,774	\$27,885	\$360,156
Total Expenditures	\$60,200	\$58,109	\$59,828	\$76,267	\$59,705	\$80,394	\$77,523	\$61,769	\$71,895	\$70,693	\$150,777	\$64,375	\$871,536
Excess Revenue/(Expenditures)	(\$55,483)	\$32,983	\$561,230	(\$60,903)	(\$40,134)	(\$61,168)	(\$58,131)	(\$52,068)	(\$18,707)	(\$67,773)	(\$126,087)	(\$59,685)	(\$5,926)

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Number of Rounds</i>													
Paid Rounds	1,735	2,646	2,837	2,345	3,210	4,067	3,090	1,770	2,001	1,843	2,221	2,485	30,250
Member Rounds	698	711	718	595	774	937	856	296	0	0	294	499	6,378
Comp Rounds	503	487	506	421	509	639	541	325	211	165	370	566	5,243
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$31	\$31	\$36	\$36	\$36	\$32	\$18	\$13	\$13	\$23	\$29	\$29
Revenues:													
Greens Fees	\$61,079	\$82,957	\$89,232	\$83,889	\$116,415	\$148,434	\$98,162	\$31,427	\$26,326	\$24,326	\$50,700	\$71,011	\$883,957
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$5,936)	(\$3,895)	(\$3,912)	(\$1,661)	(\$899)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,303)
Gift Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$1,063	\$98	\$115	\$707	\$235	\$437	\$755	\$3,409
Gift Cards - Usage	\$0	\$0	\$0	\$0	\$0	(\$5,255)	(\$3,356)	(\$1,891)	(\$1,269)	(\$1,712)	(\$1,989)	(\$1,825)	(\$16,621)
Season Advance/Trail Fees	\$10,830	\$16,214	\$12,874	\$25,210	\$23,009	\$29,547	\$15,773	\$6,975	\$0	\$0	\$12,989	\$11,694	\$165,115
Associate Memberships	\$1,490	\$596	\$1,639	\$894	\$745	\$298	\$149	\$0	\$0	\$0	\$3,002	\$2,676	\$11,489
Driving Range	\$2,653	\$3,980	\$4,583	\$4,078	\$5,409	\$10,486	\$7,557	\$4,001	\$2,570	\$2,850	\$3,308	\$3,626	\$55,101
Golf Lessons	\$255	\$80	\$342	\$440	\$630	\$200	\$325	\$1,425	\$2,783	\$1,695	\$525	\$270	\$9,170
Merchandise Sales	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$4,397	\$3,353	\$6,825	\$8,548	\$94,122
Restaurant	(\$947)	(\$1,281)	\$2,101	(\$179)	\$276	\$188	(\$466)	(\$558)	\$142	(\$234)	\$477	\$214	(\$266)
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,977	\$1,777	\$1,877	\$11,070	\$12,842	\$42,684
Miscellaneous Income	\$2,612	\$3,020	\$4,278	\$3,416	\$1,122	(\$2,056)	(\$871)	\$306	\$44	(\$344)	\$48	\$31	\$11,606
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$48,879	\$37,478	\$32,047	\$88,066	\$109,842	\$1,243,463

Golf Course Expenditures:

Other Contractual Services	\$1,957	\$1,595	\$1,653	\$1,212	\$1,191	\$1,161	\$1,843	\$1,210	\$1,165	\$1,273	\$1,177	\$3,629	\$19,066
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$957	\$930	\$1,014	\$997	\$914	\$920	\$941	\$915	\$940	\$940	\$940	\$966	\$11,376
Postage	\$0	\$0	\$0	\$0	\$0	\$35	\$1	\$0	\$0	\$0	\$0	\$121	\$157
Printing & Binding	\$322	\$0	\$0	\$302	\$0	\$339	\$609	\$0	\$0	\$0	\$570	\$824	\$2,466
Utilities	\$532	\$365	\$379	\$424	\$347	\$353	\$382	\$310	\$1,500	\$397	\$336	\$388	\$5,496
Repairs & Maintenance	\$488	\$180	\$331	\$699	\$1,366	\$44	\$164	\$1,795	\$606	\$1,361	\$541	\$430	\$8,003
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advertising	\$3,461	\$865	\$3,360	\$3,237	\$1,615	\$749	\$1,244	\$453	\$1,035	\$1,488	\$7,953	\$10,927	\$36,386
Bank Charges	\$1,054	\$1,531	\$2,033	\$2,168	\$2,085	\$2,963	\$3,688	\$2,511	\$1,053	\$1,027	\$746	\$1,477	\$22,334
Office Supplies	\$59	\$52	\$75	\$263	\$141	\$30	\$89	\$39	\$109	\$200	\$427	\$20	\$1,451
Operating Supplies	\$1,977	\$555	\$951	\$800	\$345	\$412	\$1,089	\$464	\$113	\$741	\$1,013	\$608	\$9,067
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$0	\$0	\$0	\$150	\$0	\$535	\$0	\$684	\$0	\$87	\$280	\$0	\$1,846
Drug Testing - All Departments	\$0	\$0	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
Training, Education, & Employee Relations	\$0	\$0	\$09	\$440	\$69	\$350	\$21	\$266	\$0	\$0	\$0	\$1,440	\$3,495
Contractual Security	\$268	\$268	\$268	\$268	\$268	\$268	\$268	\$106	\$106	\$112	\$223	\$223	\$2,529
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	\$6,341	\$8,158	\$10,267	\$6,753	\$6,627	\$7,620	\$14,096	\$20,553	\$123,949

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Salaries	\$991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$991
Administrative Fees	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
FICA Expense	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Health Insurance	\$288	(\$702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$414)
Workers Compensation	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Unemployment	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Utilities	\$675	\$710	\$653	\$686	\$572	\$718	\$722	\$692	\$718	\$818	\$745	\$849	\$8,558
Repairs & Maintenance	\$75	\$0	\$0	\$637	\$850	\$378	\$0	\$0	\$0	\$0	\$95	\$0	\$2,035
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$142	\$142	\$142	\$142	\$146	\$146	\$1,707
Operating Supplies	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
Equipment Lease	\$0	\$175	\$88	\$88	\$88	\$88	\$87	\$87	\$87	\$87	\$87	\$88	\$1,050
Total Restaurant Expenditures	\$2,419	\$325	\$740	\$1,693	\$1,651	\$1,325	\$951	\$921	\$947	\$1,047	\$1,073	\$1,082	\$14,177

Proshop:													
Salaries	\$6,316	\$6,656	\$6,136	\$6,923	\$5,650	\$6,148	\$6,167	\$5,573	\$8,005	\$8,298	\$9,813	\$4,579	\$80,264
Administrative Fees	\$253	\$244	\$235	\$277	\$273	\$292	\$283	\$299	\$297	\$307	\$307	\$297	\$3,361
FICA	\$483	\$509	\$469	\$530	\$432	\$470	\$472	\$426	\$612	\$635	\$751	\$350	\$6,140
Health Insurance	\$27	\$27	\$19	\$27	\$50	\$35	\$35	\$35	\$27	\$35	\$36	\$35	\$389
Workers Compensation	\$120	\$126	\$116	\$131	\$107	\$116	\$117	\$104	\$146	\$151	\$179	\$83	\$1,496
Unemployment	\$91	\$117	\$64	\$402	\$314	\$305	\$171	\$152	\$237	\$20	\$150	\$50	\$2,074
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118	\$0	\$118
Utilities	\$590	\$615	\$553	\$561	\$471	\$593	\$607	\$595	\$635	\$735	\$683	\$741	\$7,379
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$142	\$142	\$142	\$142	\$146	\$146	\$1,708
Supplies	\$114	\$59	\$357	\$51	\$51	\$51	\$357	\$77	\$51	\$51	\$312	\$51	\$1,583
Uniforms	\$0	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$219	\$0	\$0	\$0	\$390
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Pro Shop Expenditures	\$8,135	\$8,496	\$7,949	\$9,185	\$7,661	\$8,152	\$8,350	\$7,402	\$10,371	\$10,373	\$12,494	\$6,332	\$104,901

Merchandise Sales:													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$3,327	\$3,490	\$6,209	\$64,903
Total Merchandise Sales	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$3,327	\$3,490	\$6,209	\$64,903

Cart Facility:													
Salaries	\$6,424	\$4,297	\$4,206	\$4,432	\$4,675	\$5,390	\$5,124	\$4,900	\$4,901	\$5,355	\$5,236	\$4,717	\$59,657
Administrative Fees	\$581	\$459	\$436	\$435	\$407	\$435	\$389	\$404	\$402	\$415	\$415	\$402	\$5,179
FICA Expense	\$418	\$329	\$322	\$339	\$358	\$412	\$392	\$375	\$375	\$410	\$401	\$361	\$4,491
Workers Compensation	\$104	\$81	\$80	\$84	\$89	\$102	\$124	\$91	\$89	\$97	\$95	\$86	\$1,123
Unemployment	\$266	\$205	\$146	\$252	\$259	\$299	\$364	\$272	\$272	\$297	\$291	\$262	\$3,185
Utilities	\$649	\$835	\$1,105	\$1,011	\$853	\$1,046	\$951	\$805	\$612	\$934	\$525	\$836	\$10,162
Fuel	\$23	\$31	\$41	\$34	\$23	\$32	\$27	\$28	\$29	\$44	\$27	\$32	\$371
Golf Cart Lease	\$4,450	\$4,450	\$4,451	\$130	\$130	\$130	\$130	\$130	\$1651	\$637	\$1,573	\$1,573	\$19,435
Cart Maintenance	\$97	\$1,412	\$263	\$594	\$109	\$1,087	\$321	\$398	\$70	\$222	\$37	\$133	\$4,741
Cart & Facilities Supplies	\$94	\$0	\$0	\$140	\$40	\$140	\$42	\$306	\$46	\$1,540	(\$776)	\$46	\$1,515
Driving Range	\$0	\$0	\$1,626	\$1,167	\$334	\$4,371	\$497	\$488	\$741	\$116	(\$929)	(\$244)	\$8,166
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$375
Total Cart Facility	\$13,106	\$12,099	\$12,676	\$8,477	\$7,376	\$13,427	\$8,362	\$8,197	\$9,562	\$10,068	\$6,894	\$8,156	\$118,399

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Starter Marshals:													
Salaries	\$1,208	\$2,518	\$2,738	\$2,966	\$3,924	\$4,146	\$3,892	\$2,478	\$2,558	\$2,765	\$2,938	\$3,459	\$35,591
Administrative Fees	\$130	\$230	\$237	\$321	\$270	\$277	\$268	\$283	\$281	\$290	\$290	\$351	\$3,228
FICA Expense	\$165	\$193	\$209	\$227	\$300	\$317	\$298	\$190	\$341	\$212	\$225	\$265	\$2,941
Workers Compensation	\$41	\$48	\$52	\$56	\$74	\$79	\$46	\$46	\$82	\$50	\$53	\$63	\$691
Unemployment	\$120	\$137	\$74	\$170	\$218	\$230	\$136	\$138	\$142	\$153	\$163	\$192	\$1,873
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156	\$0	\$328	\$0	\$484
Total Starter Marshals	\$1,665	\$3,125	\$3,310	\$3,740	\$4,787	\$5,048	\$4,640	\$3,135	\$3,560	\$3,471	\$3,997	\$4,330	\$44,808

Golf Course Maintenance:

Salaries	\$26,218	\$26,810	\$29,136	\$28,138	\$28,933	\$30,901	\$29,574	\$32,438	\$30,119	\$30,437	\$32,209	\$30,025	\$354,935
Administrative Fees	\$602	\$540	\$651	\$628	\$587	\$628	\$608	\$696	\$678	\$691	\$756	\$734	\$7,198
FICA Expense	\$1,939	\$1,987	\$2,178	\$2,084	\$2,144	\$2,286	\$2,187	\$2,403	\$2,083	\$2,275	\$2,380	\$2,222	\$26,168
Employee Insurance	\$2,923	\$2,923	\$2,682	\$2,503	\$2,661	\$2,639	\$2,595	\$5,129	\$2,613	\$3,591	\$3,102	\$3,102	\$36,463
Workers Compensation	\$490	\$496	\$542	\$526	\$535	\$571	\$546	\$591	\$503	\$542	\$573	\$539	\$6,455
Unemployment	\$86	\$124	\$258	\$1,595	\$1,286	\$1,266	\$341	\$221	\$82	\$118	\$212	\$196	\$5,784
Drug Testing	\$0	\$38	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$190
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$6,000
Telephone/Internet	\$323	\$320	\$320	\$332	\$332	\$332	\$348	\$332	\$353	\$337	\$353	\$337	\$4,019
Utilities/Water	\$2,069	\$2,586	\$2,191	\$1,935	\$1,633	\$2,157	\$2,268	\$2,256	\$2,130	\$2,446	\$2,532	\$2,334	\$26,538
Repairs	\$4,285	\$4,698	\$5,118	\$3,827	\$4,686	\$4,147	\$3,451	\$2,194	\$3,506	\$3,300	\$2,674	\$4,885	\$44,770
Fuel & Oil	\$2,088	\$3,421	\$3,425	\$2,782	\$1,998	\$2,475	\$2,563	\$2,740	\$2,975	\$4,108	\$2,783	\$3,193	\$34,534
Pest Control	\$115	\$257	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$119	\$119	\$1,532
Irrigation/Drainage	\$1,175	\$2,037	\$1,944	\$1,922	\$4,216	\$2,001	\$1,118	\$4,203	\$419	\$1,502	\$2,588	\$1,385	\$23,410
Sand and Topsoil	\$569	\$0	\$0	\$1,025	\$1,275	\$465	\$974	\$406	\$0	\$0	\$1,023	\$0	\$5,737
Flower/Mulch	\$0	\$525	\$0	\$3,419	\$449	\$450	\$0	\$0	\$0	\$513	\$109	\$0	\$5,465
Chemicals	\$5,904	\$3,904	\$1,316	\$2,819	\$1,990	\$1,520	\$2,207	\$1,093	\$1,466	\$2,040	\$3,820	\$5,210	\$33,289
Fertilizer	\$1,191	\$3,565	\$9,729	\$8,382	\$6,770	\$6,777	\$7,327	\$6,107	\$6,110	\$4,500	\$5,203	\$4,864	\$70,525
Seed/Sod	\$920	\$1,214	\$920	\$920	\$1,050	\$922	\$0	\$0	\$0	\$0	\$0	\$0	\$5,946
Trash Removal	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$481	\$131	\$131	\$131	\$1,925
Contingency	\$232	\$720	\$741	\$1,185	\$134	\$0	\$0	\$0	\$328	\$430	\$578	\$758	\$4,777
First Aid	\$309	\$0	\$0	\$105	\$0	\$0	\$157	\$60	\$0	\$38	\$52	\$0	\$1,153
Office Supplies	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$86
Operating Supplies	\$1,337	\$713	\$2,589	\$1,580	\$727	\$996	\$835	\$1,498	\$397	\$1,072	\$948	\$1,213	\$13,905
Training	\$0	\$0	\$0	\$0	\$72	\$0	\$0	\$250	\$0	\$0	\$0	\$0	\$250
Janitorial Supplies	\$0	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$19
Uniforms	\$639	\$695	\$846	\$720	\$978	\$1,049	\$810	\$1,113	\$941	\$918	\$1,324	\$1,065	\$11,097
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$71,408
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Truck Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$59,998	\$62,156	\$71,341	\$73,151	\$69,154	\$68,261	\$63,642	\$70,446	\$61,749	\$65,775	\$68,893	\$69,803	\$804,369

Administrative Expenditures:

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$600
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$313	\$3,717
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,425
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$56,280
Insurance	\$5,417	\$5,427	\$4,824	\$4,824	\$4,824	\$4,824	\$4,824	\$4,824	\$4,824	\$4,824	\$4,824	\$4,824	\$59,728
Property Taxes	\$500	\$463	\$851	\$851	\$851	\$851	\$851	\$851	\$851	\$851	\$851	\$854	\$9,479
Total Administrative Expenditures	\$11,178	\$11,150	\$10,936	\$10,936	\$10,936	\$11,197	\$10,919	\$10,875	\$10,875	\$10,875	\$10,875	\$11,476	\$132,229

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Reserves:</i>													
Renewal & Replacement	\$1,254	\$1,594	\$2,224	\$2,431	\$2,467	\$3,176	\$4,010	\$2,642	\$978	\$750	\$641	\$1,761	\$23,927
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,254	\$1,594	\$2,224	\$2,431	\$2,467	\$3,176	\$4,010	\$2,642	\$978	\$750	\$641	\$1,761	\$23,927
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$48,879	\$37,478	\$32,047	\$88,066	\$109,842	\$1,243,463
Total Expenditures	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$128,152	\$121,139	\$114,937	\$108,238	\$113,306	\$122,453	\$129,702	\$1,431,662
Operating Income (Loss)	(\$34,767)	\$2,868	(\$5,182)	\$196	\$37,695	\$72,336	\$10,979	(\$66,058)	(\$70,761)	(\$81,259)	(\$34,387)	(\$19,860)	(\$188,200)
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$557,649
Interest Income	\$17	\$19	\$16	\$32	\$53	\$75	\$191	\$192	\$75	\$65	\$52	\$59	\$845
Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$100,000	\$0	\$250,000
Interest Expense	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$202,949)
Principal Expense	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$355,000)
Total Non Operating Revenues/(Expenditures)	(\$8)	(\$6)	(\$9)	\$7	\$28	\$50	\$166	\$167	\$50	\$150,040	\$100,027	\$34	\$250,545
Net Non Operating Income / (Loss)	(\$34,775)	\$2,861	(\$5,191)	\$203	\$37,723	\$72,386	\$11,145	(\$65,891)	(\$70,710)	\$68,781	\$65,640	(\$19,826)	\$62,345

Viera East Community Development District

ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$4,397	\$3,353	\$6,825	\$8,548	\$94,122
Total Revenues	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$4,397	\$3,353	\$6,825	\$8,548	\$94,122
<i>Expenditures</i>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$3,327	\$3,490	\$6,209	\$64,903
Total Expenditures	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$3,327	\$3,490	\$6,209	\$64,903
Operating Income (Loss)	(\$51)	\$4,606	\$2,100	\$2,844	\$1,486	\$6,297	\$2,873	\$2,537	\$827	\$27	\$3,334	\$2,339	\$29,218

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

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
10/23/15	\$ 127.99	\$ 27.14	\$ 81.37	\$ 19.48	\$ 127.99
11/5/15	\$ 36,762.91	\$ 7,794.88	\$ 23,372.09	\$ 5,595.94	\$ 36,762.91
11/19/15	\$ 370,734.77	\$ 78,607.28	\$ 235,695.31	\$ 56,432.18	\$ 370,734.77
12/7/15	\$ 2,787,561.48	\$ 591,049.60	\$ 1,772,197.31	\$ 424,314.57	\$ 2,787,561.48
12/7/15	\$ 334.10	\$ 70.84	\$ 212.40	\$ 50.86	\$ 334.10
12/18/15	\$ 111,520.23	\$ 23,645.75	\$ 70,899.19	\$ 16,975.29	\$ 111,520.23
12/18/15	\$ 7,553.34	\$ 1,601.54	\$ 4,802.05	\$ 1,149.75	\$ 7,553.34
1/13/16	\$ 50,306.43	\$ 10,666.53	\$ 31,982.40	\$ 7,657.50	\$ 50,306.43
2/12/16	\$ 56,338.32	\$ 11,945.47	\$ 35,817.19	\$ 8,575.66	\$ 56,338.32
3/8/16	\$ 68,329.65	\$ 14,488.01	\$ 43,440.70	\$ 10,400.94	\$ 68,329.65
3/8/2016 (1)	\$ 226.88	\$ 48.11	\$ 144.24	\$ 34.54	\$ 226.89
4/7/16	\$ 69,364.76	\$ 14,700.20	\$ 44,104.65	\$ 10,559.91	\$ 69,364.76
4/7/2016 (2)	\$ 9.24	\$ 1.96	\$ 5.87	\$ 1.41	\$ 9.24
5/13/16	\$ 23,634.53	\$ 5,011.25	\$ 15,025.70	\$ 3,597.58	\$ 23,634.53
5/31/16(3)	\$ 46,873.00	\$ -	\$ 46,873.00	\$ -	\$ 46,873.00
6/7/16	\$ 41,415.91	\$ 14,829.17	\$ -	\$ 26,586.74	\$ 41,415.91
6/17/16	\$ 158,794.05	\$ 33,669.27	\$ 98,516.53	\$ 26,608.25	\$ 158,794.05
9/6/16	\$ 1,772.02	\$ -	\$ -	\$ 1,772.02	\$ 1,772.02
	\$ 3,831,659.61	\$ 808,157.00	\$ 2,423,170.00	\$ 600,332.62	\$ 3,831,659.62

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,423,170	63.58%	\$ 2,423,170.00	\$ (2,423,171.00)	\$ (1)
General Fund	\$ 808,157	21.20%	\$ 808,157.00	\$ (808,157.00)	\$ -
Recreation Fund	\$ 580,176	15.22%	\$ 600,332.62	\$ (598,560.59)	\$ 1,772
	\$ 3,811,503	100.00%	\$ 3,831,659.62	\$ (3,829,888.60)	\$ 1,771

- (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 9/30/15	Actuals 9/30/16	Variance	Year to Date 9/30/15	Year to Date 9/30/16	Variance
<i>Revenues:</i>						
Greens Fees	\$ 32,425	\$ 71,011	\$ 38,587	\$ 964,006	\$ 883,957	\$ (80,048)
Greens Cards - Sales	\$ 290	\$ -	\$ (290)	\$ 54,368	\$ -	\$ (54,368)
Greens Cards - Usage	\$ (3,337)	\$ -	\$ 3,337	\$ (118,786)	\$ (16,303)	\$ 102,483
Gift Cards - Sales	\$ -	\$ 755	\$ 755	\$ -	\$ 3,409	\$ 3,409
Gift Cards - Usage	\$ -	\$ (1,825)	\$ (1,825)	\$ -	\$ (16,621)	\$ (16,621)
Season Advance/Trail Fees	\$ 9,138	\$ 11,694	\$ 2,556	\$ 195,827	\$ 165,115	\$ (30,712)
Season Advance/Trail Fees Surcharge	\$ -	\$ -	\$ -	\$ 1,020	\$ -	\$ (1,020)
Associate Memberships	\$ -	\$ 2,676	\$ 2,676	\$ -	\$ 11,489	\$ 11,489
Driving Range	\$ 1,410	\$ 3,626	\$ 2,216	\$ 42,060	\$ 55,101	\$ 13,041
Golf Lessons	\$ 275	\$ 270	\$ (5)	\$ 9,413	\$ 9,170	\$ (243)
Merchandise Sales	\$ 4,139	\$ 8,548	\$ 4,409	\$ 79,240	\$ 94,122	\$ 14,882
Restaurant	\$ 10,704	\$ 214	\$ (10,489)	\$ 227,553	\$ (266)	\$ (227,818)
Special Assessments - Operations	\$ 7,870	\$ 12,842	\$ 4,972	\$ 39,976	\$ 42,684	\$ 2,708
Miscellaneous Income	\$ (189)	\$ 31	\$ 220	\$ 15,022	\$ 11,606	\$ (3,415)
Total Revenues	\$ 62,724	\$ 109,842	\$ 47,118	\$1,509,698	\$1,243,463	\$ (266,236)
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 15,089	\$ 20,553	\$ (5,463)	\$ 105,827	\$ 123,949	\$ (18,122)
Restraunt	\$ 17,857	\$ 1,082	\$ 16,774	\$ 263,796	\$ 14,177	\$ 249,619
Proshop	\$ 7,321	\$ 6,332	\$ 989	\$ 104,139	\$ 104,901	\$ (762)
Merchandise Sales	\$ 1,290	\$ 6,209	\$ (4,920)	\$ 57,326	\$ 64,903	\$ (7,577)
Cart Facility	\$ 11,038	\$ 8,156	\$ 2,882	\$ 143,679	\$ 118,399	\$ 25,280
Starter Marshals	\$ 2,209	\$ 4,330	\$ (2,121)	\$ 35,588	\$ 44,808	\$ (9,220)
Golf Course Maintenance	\$ 50,818	\$ 69,803	\$ (18,985)	\$ 694,197	\$ 804,369	\$ (110,172)
Administrative	\$ 13,651	\$ 11,476	\$ 2,176	\$ 131,778	\$ 132,229	\$ (451)
Reserves	\$ 1,760	\$ 1,761	\$ (1)	\$ 31,436	\$ 23,927	\$ 7,509
Total Expenditures	\$ 121,032	\$ 129,702	\$ (8,670)	\$1,567,766	\$1,431,662	\$ 136,104
Operating Income/(Loss)	\$ (58,308)	\$ (19,860)	\$ 38,448	\$ (58,068)	\$ (188,200)	\$ (130,132)

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

	Actuals		Year to Date		Year to Date		Variance	
	9/30/15	9/30/16	9/30/15	9/30/16	9/30/15	9/30/16	9/30/15	9/30/16
<i>Revenues: (1)</i>								
Greens Fees	\$ 32,425	\$ 71,011	\$ 964,006	\$ 883,957	\$ (80,048)			
Greens Cards - Sales	\$ 290	\$ (290)	\$ 54,368	\$ -	\$ (54,368)			
Greens Cards - Usage	\$ (3,337)	\$ 3,337	\$ (118,786)	\$ (16,303)	\$ 102,483			
Gift Cards - Sales		\$ 755	\$ -	\$ 3,409	\$ 3,409			
Gift Cards - Usage		\$ (1,825)	\$ -	\$ (16,621)	\$ (16,621)			
Season Advance/Trail Fees	\$ 9,138	\$ 11,694	\$ 195,827	\$ 165,115	\$ (30,712)			
Season Advance/Trail Fees Surcharge	\$ -	\$ -	\$ 1,020	\$ -	\$ (1,020)			
Associate Memberships	\$ -	\$ 2,676	\$ -	\$ 11,489	\$ 11,489			
Driving Range	\$ 1,410	\$ 3,626	\$ 42,060	\$ 55,101	\$ 13,041			
Golf Lessons	\$ 275	\$ 270	\$ 9,413	\$ 9,170	\$ (243)			
Merchandise Sales	\$ 4,139	\$ 8,548	\$ 79,240	\$ 94,122	\$ 14,882			
Special Assessments - Operations	\$ 7,870	\$ 12,842	\$ 39,976	\$ 42,684	\$ 2,708			
Miscellaneous Income	\$ (189)	\$ 31	\$ 15,022	\$ 11,606	\$ (3,415)			
Total Revenues	\$ 52,020	\$ 109,627	\$ 1,282,146	\$ 1,243,729	\$ (38,417)			
<i>Expenditures: (2)</i>								
Golf Course Expenditures	\$ 15,089	\$ 20,553	\$ 105,827	\$ 123,949	\$ (18,122)			
Proshop	\$ 7,321	\$ 6,332	\$ 104,139	\$ 104,901	\$ (762)			
Merchandise Sales	\$ 1,290	\$ 6,209	\$ 57,326	\$ 64,903	\$ (7,577)			
Cart Facility	\$ 11,038	\$ 8,156	\$ 143,679	\$ 118,399	\$ 25,280			
Starter Marshals	\$ 2,209	\$ 4,330	\$ 35,588	\$ 44,808	\$ (9,220)			
Golf Course Maintenance	\$ 50,818	\$ 69,803	\$ 694,197	\$ 804,369	\$ (110,172)			
Administrative	\$ 13,651	\$ 11,476	\$ 131,778	\$ 132,229	\$ (451)			
Reserves	\$ 1,760	\$ 1,761	\$ 31,436	\$ 23,927	\$ 7,509			
Total Expenditures	\$ 103,175	\$ 128,619	\$ 1,303,971	\$ 1,417,486	\$ (113,515)			
Operating Income/(Loss)	\$ (51,155)	\$ (18,992)	\$ (21,825)	\$ (173,757)	\$ (151,932)			

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

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

	<u>Rounds of Golf</u>			
	<u>Monthly</u>	%	<u>Year-to-Date</u>	%
Rounds of Golf - Public	3,051	%	35,493	%
Rounds of Golf - Green Card Usage	-	0%	454	1%
Rounds of Golf - CDD Resident	545	15%	6,381	15%
Rounds of Golf - Public	1,940	55%	23,626	56%
Rounds of Golf - Member	499	14%	6,378	15%
Rounds of Golf - Staff/Comp	251	7%	2,195	5%
Rounds of Golf - GolfNow Trade	315	9%	2,837	7%
Total Rounds	3,550	100%	41,871	100%

<u>Revenues</u>		
Greens Fees	\$ 71,011	\$ 883,957
Green Card Usage	\$ -	\$ (16,303)
Adjusted Greens Fee Revenue (Net)	\$ 71,011	\$ 867,654
Revenues Green Card Usage	\$ -	\$ (16,303)
Revenues CDD Residents	\$ 13,526	\$ 189,724
Revenues Public	\$ 57,485	\$ 677,930
Revenues Prepaid	\$ 11,694	\$ 165,115
	\$ 82,705	\$ 1,016,466

<u>Average Revenue Per Round</u>		
Revenue Per Round Green Card Usage	#DIV/0!	\$ (35.91)
Revenue Per Round CDD Residents	\$ 24.82	\$ 29.73
Revenue Per Round Public	\$ 29.63	\$ 28.69
Revenue Per Round Prepaid	\$ 23.43	\$ 25.89