

**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 August 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	\$256,645	\$65,199	---	\$146,744	\$468,588
Accounts Receivable	---	---	---	\$4,777	\$4,777
Assessment Receivable	---	---	---	---	\$0
Due From Golf Course	\$290	---	---	---	\$290
Due From General Fund	---	---	---	\$12,848	\$12,848
Due From Capital Reserve	---	---	---	---	\$0
Due from Other	---	---	---	---	\$0
Inventory - Pro Shop	---	---	---	\$51,449	\$51,449
<u>Investments:</u>					
Custody Account	---	\$248,945	---	---	\$248,945
Benefit Assessment- Series 2012	---	---	---	\$99,503	\$99,503
Reserve - Series 2012	---	---	---	\$280,683	\$280,683
Bond Service 2006	---	---	\$497,547	---	\$497,547
Improvements (Net of Depreciation)	---	---	---	\$1,221,756	\$1,221,756
Prepaid Expenses- Debt	---	---	---	\$29,583	\$29,583
Prepaid Expenses- Operations	\$5,192	---	---	\$28,127	\$33,319
<b>Total Assets</b>	<b>\$262,127</b>	<b>\$314,144</b>	<b>\$497,547</b>	<b>\$1,875,470</b>	<b>\$2,949,287</b>
<b>Liabilities</b>					
Accounts Payable	\$12,300	\$2,853	---	\$9,445	\$24,598
Accrued Expenses	---	---	---	---	\$0
Deferred Revenue- Season Advance	---	---	---	\$44,650	\$44,650
Deferred Revenue- Special Assessments O&M	---	---	---	\$11,070	\$11,070
Deferred Revenue- Special Assessments Debt	---	---	---	\$46,471	\$46,471
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	---	\$57	\$57
Accrued Interest Payable	---	---	---	\$62,788	\$62,788
Accrued Principal Payable	---	---	---	---	\$0
Golf Cart Lease Payable	---	---	---	\$12,960	\$12,960
Sales Tax Payable	---	---	---	\$4,917	\$4,917
Due to Golf Course	\$12,848	---	---	---	\$12,848
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$6,078	---	---	\$15,229	\$21,307
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	---	---	---	(\$2,849,702)	(\$2,849,702)
Fund Balances					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$5,192	---	---	---	\$5,192
Unassigned	\$49,709	\$311,290	---	---	\$360,999
Restricted for Debt Service	---	---	\$497,547	---	\$497,547
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$262,127</b>	<b>\$314,144</b>	<b>\$497,547</b>	<b>\$1,875,470</b>	<b>\$2,949,287</b>

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

	Adopted Budget	Prorated Budget 8/31/16	Actual 8/31/16	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$1
Golf Course Administrative Services	\$56,280	\$51,590	\$51,590	\$0
Interest Income	\$100	\$92	\$8	(\$84)
Miscellaneous Income	\$0	\$0	\$1,165	\$1,165
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$859,838</b>	<b>\$860,920</b>	<b>\$1,082</b>

*Administrative Expenditures*

Supervisors Fees	\$29,587	\$27,121	\$26,799	\$322
Engineering Fees	\$5,000	\$4,583	\$290	\$4,293
Attorney's Fees	\$5,000	\$4,583	\$10,555	(\$5,972)
Dissemination	\$1,000	\$917	\$917	(\$0)
Trustee Fees	\$5,600	\$5,133	\$5,113	\$20
Annual Audit	\$6,500	\$5,958	\$5,688	\$271
Collection Agent	\$2,500	\$2,292	\$2,292	\$0
Management Fees	\$108,515	\$99,472	\$99,471	\$1
Computer Services	\$1,000	\$917	\$917	\$0
Telephone	\$250	\$229	\$0	\$229
Postage	\$1,500	\$1,375	\$2,058	(\$683)
Printing & Binding	\$3,000	\$2,750	\$3,374	(\$624)
Insurance	\$7,510	\$6,884	\$6,210	\$674
Legal Advertising	\$2,500	\$2,292	\$1,151	\$1,141
Other Current Charges	\$1,500	\$1,375	\$1,348	\$27
Office Supplies	\$1,000	\$917	\$1,916	(\$1,000)
Dues & Licenses	\$175	\$160	\$160	(\$0)
Website Maintenance	\$2,400	\$2,200	\$2,200	\$0
<b>Total Administrative</b>	<b>\$184,537</b>	<b>\$169,159</b>	<b>\$170,460</b>	<b>(\$1,301)</b>

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

	Adopted Budget	Prorated Budget 8/31/16	Actual 8/31/16	Variance
<i>Operating Expenditures</i>				
Salaries	\$113,570	\$104,106	\$99,789	\$4,317
Administrative Fee	\$1,128	\$1,034	\$978	\$56
FICA Expense	\$7,486	\$6,862	\$7,371	(\$509)
Employee Insurance	\$6,006	\$5,506	\$7,047	(\$1,541)
Workers Compensation	\$2,382	\$2,184	\$1,867	\$317
Unemployment	\$853	\$782	\$871	(\$89)
Other Contractual	\$5,100	\$4,675	\$5,222	(\$547)
Training	\$500	\$458	\$590	(\$132)
Dues, Licenses	\$100	\$92	\$0	\$92
Uniforms	\$500	\$458	\$247	\$211
<b>Total Operating</b>	<b>\$137,625</b>	<b>\$126,156</b>	<b>\$123,982</b>	<b>\$2,174</b>

*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	\$35,750	\$14,803	\$20,947
Water Management System	\$99,000	\$90,750	\$88,544	\$2,206
Control Burns	\$15,000	\$13,750	\$0	\$13,750
Contingencies	\$10,000	\$9,167	\$4,731	\$4,435
Fire Line Maintenance	\$5,000	\$4,583	\$1,969	\$2,614
Basin Repair	\$5,000	\$4,583	\$0	\$4,583
<b>Total Maintenance</b>	<b>\$238,000</b>	<b>\$223,583</b>	<b>\$180,450</b>	<b>\$43,134</b>

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

	Adopted Budget	Prorated Budget 8/31/16	Actual 8/31/16	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$135,351	\$124,072	\$118,536	\$5,536
Administrative Fees	\$3,132	\$2,871	\$2,852	\$19
FICA	\$10,254	\$9,400	\$8,453	\$946
Health Insurance	\$23,412	\$21,461	\$18,867	\$2,594
Workers Compensation	\$2,627	\$2,408	\$2,214	\$194
Unemployment	\$2,132	\$1,954	\$1,758	\$196
Telephone	\$1,500	\$1,375	\$1,580	(\$205)
Utilities	\$7,000	\$6,417	\$5,092	\$1,325
Insurance	\$1,162	\$1,065	\$1,954	(\$888)
Repairs	\$15,000	\$13,750	\$9,541	\$4,209
Fuel	\$23,000	\$21,083	\$14,312	\$6,772
Park Maintenance	\$3,000	\$2,750	\$6,243	(\$3,493)
Chemicals	\$5,000	\$4,583	\$2,717	\$1,866
Contingencies	\$1,000	\$917	\$3,905	(\$2,989)
Refuse	\$5,000	\$4,583	\$6,484	(\$1,900)
Office Supplies	\$250	\$229	\$882	(\$653)
Uniforms	\$3,000	\$2,750	\$2,900	(\$150)
Maintenance Reserve - Transfer Out	\$62,554	\$57,341	\$123,981	(\$66,640)
<b>Total Grounds Maintenance</b>	<b>\$304,374</b>	<b>\$279,010</b>	<b>\$332,270</b>	<b>(\$53,261)</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$797,908</b>	<b>\$807,162</b>	<b>(\$9,254)</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>	<b>\$61,930</b>	<b>\$53,758</b>	<b>(\$8,171)</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>\$61,930</b>	<b>\$230,901</b>	<b>\$168,971</b>

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

	Adopted Budget	Prorated Budget 8/31/16	Actual 8/31/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$229	\$2,579	\$2,350
Reserve Funding - Transfer In (General)	\$62,554	\$57,341	\$123,981	\$66,640
Reserve Funding - Transfer In (Golf)	\$28,880	\$26,473	\$22,166	(\$4,308)
<b>Total Revenues</b>	<b>\$91,684</b>	<b>\$84,044</b>	<b>\$148,726</b>	<b>\$64,682</b>
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$398,184	(\$398,184)
Transfer Out	\$0	\$0	\$250,000	(\$250,000)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$648,184</b>	<b>(\$648,184)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$91,684</b>		<b>(\$499,458)</b>	
<b>Beginning Fund Balance</b>			<b>\$810,748</b>	
<b>Ending Fund Balance</b>			<b>\$311,290</b>	

# Viera East Community Development District

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

Check Date	Vendor	Detail	Amount
<b><u>Capital Outlay</u></b>			
<b><u>FY2015</u></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><u>FY2016</u></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

# Viera East Community Development District

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

Check Date	Vendor	Detail	Amount
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
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
<b>Total Fiscal Year 2016</b>			<b>\$ 398,184</b>

**Viera East  
Community Development District**

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

Check Date	Vendor	Detail	Amount
<i>Transfer Out</i>			
7/19/16	Viera East CDD	Transfer to Golf Course	\$ 150,000
8/24/16	Viera East CDD	Transfer to Golf Course	\$ 100,000
<b>Total Fiscal Year 2016</b>			<b><u>\$ 250,000</u></b>



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

	Adopted Budget	Prorated Budget 8/31/16	Actual 8/31/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,423,170	\$2,423,170	\$0
Interest Income	\$100	\$92	\$2,532	\$2,440
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$2,423,262</b>	<b>\$2,425,702</b>	<b>\$2,440</b>
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$387,406	\$387,406	\$387,406	(\$0)
Interest-5/1	\$387,406	\$387,406	\$387,406	(\$0)
Principal-5/1	\$1,620,000	\$1,620,000	\$1,620,000	\$0
Other Debt Service Costs	\$46,873	\$46,873	\$47,023	(\$150)
<b>Total Expenditures</b>	<b>\$2,441,685</b>	<b>\$2,441,685</b>	<b>\$2,441,836</b>	<b>(\$151)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$18,415)</b>		<b>(\$16,134)</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$513,680</b>	
<b>Ending Fund Balance</b>	<b>\$448,551</b>		<b>\$497,547</b>	

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

	Amended Budget		Current Month		Year-to-Date	
	Actuals	Budget	Actuals	Budget	Actuals	Budget
<i>Number of Rounds</i>						
Paid Rounds	34,000	2,221	2,414	(193)	27,765	32,283
Member Rounds	-	294	-	-	5,879	-
Comp Rounds	-	370	-	-	4,677	-
Total Memberships	60	2	-	2	50	60
<i>Revenue per Round</i>						
Paid Rounds	\$32	\$23	\$31	(\$8)	\$29	\$32
<b>Revenues</b>						
Greens Fees/Cart Fees	\$1,076,892	\$50,700	\$76,459	(\$25,759)	\$812,946	\$1,022,509
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$55,000)	\$0	(\$3,905)	\$3,905	(\$16,303)	(\$52,223)
Gift Cards - Sales	\$0	\$437	\$0	\$437	\$2,654	\$0
Gift Cards - Usage	\$0	(\$1,313)	\$0	(\$1,313)	(\$14,795)	\$0
Season Advance/Trail Fees	\$220,050	\$12,989	\$15,624	(\$2,635)	\$153,421	\$208,937
Associate Memberships	\$26,075	\$3,002	\$1,851	\$1,151	\$8,813	\$24,758
Driving Range	\$60,000	\$3,308	\$4,260	(\$952)	\$1,475	\$56,970
Golf Lessons	\$15,000	\$525	\$1,065	(\$540)	\$8,900	\$14,243
Merchandise Sales	\$98,000	\$6,825	\$6,958	(\$133)	\$85,574	\$93,051
Restaurant	\$2,419	\$477	\$172	\$305	(\$480)	\$2,419
Special Assessments - Operations	\$22,527	\$11,070	\$1,877	\$9,192	\$29,842	\$20,649
Miscellaneous Income	\$15,000	\$48	\$1,065	(\$1,017)	\$11,575	\$14,243
<b>Total Revenues</b>	<b>\$1,480,963</b>	<b>\$88,066</b>	<b>\$105,426</b>	<b>(\$17,360)</b>	<b>\$1,133,621</b>	<b>\$1,405,556</b>
<i>Golf Course Expenditures</i>						
Other Contractual Services	\$18,000	\$1,177	\$1,501	\$324	\$15,437	\$16,499
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$92
Telephone/Internet	\$11,000	\$940	\$917	(\$23)	\$10,410	\$10,083
Postage	\$750	\$0	\$63	\$63	\$36	\$687
Printing & Binding	\$1,000	\$570	\$83	(\$486)	\$2,141	\$917
Utilities	\$5,000	\$338	\$417	\$79	\$5,108	\$4,583
Repairs & Maintenance	\$6,000	\$541	\$500	(\$40)	\$7,573	\$5,500
Pest Control	\$500	\$0	\$42	\$42	\$0	\$458
Advertising	\$35,000	\$7,953	\$2,919	(\$5,034)	\$25,459	\$32,081
Bank Charges	\$25,000	\$746	\$2,085	\$1,339	\$20,858	\$22,915
Office Supplies	\$1,500	\$427	\$125	(\$302)	\$1,431	\$1,375
Operating Supplies	\$5,000	\$1,013	\$417	(\$596)	\$8,459	\$4,583
Meals	\$100	\$0	\$8	\$8	\$0	\$92
Dues, Licenses & Subscriptions	\$1,000	\$280	\$83	(\$197)	\$1,846	\$917
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$76	\$458
Training, Education & Employee Relations	\$1,000	\$0	\$83	\$83	\$2,056	\$917
Contractual Security	\$3,500	\$112	\$292	\$180	\$2,306	\$3,208
IT Services	\$1,900	\$0	\$158	\$158	\$200	\$1,742
<b>Total Golf Course Expenditures</b>	<b>\$116,850</b>	<b>\$14,096</b>	<b>\$9,745</b>	<b>(\$4,351)</b>	<b>\$103,397</b>	<b>\$107,105</b>
						<b>\$3,708</b>

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

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$991	\$0	\$83	\$83	\$991	\$991	\$0
Administrative Fees	\$72	\$0	\$6	\$6	\$72	\$72	\$0
FICA Expense	\$72	\$0	\$6	\$6	\$72	\$72	\$0
Health Insurance	\$288	\$0	\$24	\$24	(\$414)	\$288	\$702
Workers Compensation	\$19	\$0	\$2	\$2	\$19	\$19	\$0
Unemployment	\$17	\$0	\$1	\$1	\$17	\$17	\$0
Utilities	\$675	\$745	\$48	(\$697)	\$7,710	\$675	(\$7,035)
Repairs & Maintenance	\$75	\$95	\$5	(\$90)	\$2,035	\$75	(\$1,960)
Pest Control	\$142	\$146	\$10	(\$136)	\$1,562	\$142	(\$1,420)
Operating Supplies	\$69	\$0	\$5	\$5	\$69	\$69	\$0
Equipment Lease	\$0	\$87	\$0	(\$87)	\$962	\$0	(\$962)
<b>Total Restaurant Expenditures</b>	<b>\$2,419</b>	<b>\$1,073</b>	<b>\$190</b>	<b>(\$384)</b>	<b>\$13,094</b>	<b>\$2,419</b>	<b>(\$10,675)</b>
<i>Pro Shop Expenditures</i>							
Salaries	\$77,882	\$9,813	\$6,490	(\$3,323)	\$75,685	\$71,389	(\$4,296)
Administrative Fee	\$2,576	\$307	\$215	(\$92)	\$3,065	\$2,361	(\$703)
FICA Expense	\$5,958	\$751	\$496	(\$254)	\$5,790	\$5,461	(\$328)
Health Insurance	\$360	\$36	\$30	(\$6)	\$354	\$330	(\$24)
Workers Compensation	\$1,526	\$179	\$127	(\$51)	\$1,412	\$1,399	(\$14)
Unemployment	\$2,383	\$150	\$199	\$48	\$2,024	\$2,184	\$160
Golf Printing	\$500	\$118	\$42	(\$76)	\$118	\$458	\$340
Utilities	\$8,000	\$683	\$667	(\$16)	\$6,638	\$7,333	\$695
Repairs	\$250	\$0	\$21	\$21	\$0	\$229	\$229
Pest Control	\$1,800	\$146	\$150	\$4	\$1,562	\$1,650	\$88
Supplies	\$2,500	\$312	\$208	(\$104)	\$1,532	\$2,292	\$760
Uniforms	\$750	\$0	\$63	\$63	\$390	\$688	\$298
Dues, Licenses & Subscriptions	\$250	\$0	\$21	\$21	\$0	\$229	\$229
Training, Education & Employee Relations	\$500	\$0	\$42	\$42	\$0	\$458	\$458
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$458	\$458
<b>Total Pro Shop Expenditures</b>	<b>\$105,735</b>	<b>\$12,494</b>	<b>\$8,811</b>	<b>(\$3,683)</b>	<b>\$98,569</b>	<b>\$96,920</b>	<b>(\$1,649)</b>

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

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Cart Facility</i>							
Salaries	\$60,174	\$5,236	\$5,014	(\$222)	\$54,941	\$55,157	\$217
Administrative Fee	\$5,258	\$415	\$438	\$23	\$4,777	\$4,820	\$42
FICA Expense	\$4,603	\$401	\$384	(\$17)	\$4,130	\$4,219	\$89
Workers Compensation	\$1,179	\$95	\$98	\$3	\$1,037	\$1,081	\$44
Unemployment	\$2,978	\$291	\$248	(\$42)	\$2,923	\$2,730	(\$193)
Utilities	\$12,500	\$525	\$1,042	\$517	\$9,326	\$11,458	\$2,132
Fuel	\$500	\$27	\$42	\$15	\$339	\$458	\$119
Cart Lease	\$52,000	\$1,573	\$4,333	\$2,760	\$17,862	\$47,667	\$29,805
Cart Maintenance	\$2,750	\$37	\$229	\$193	\$4,608	\$2,521	(\$2,087)
Cart & Facilities Supplies	\$1,000	(\$776)	\$83	\$860	\$1,515	\$917	(\$599)
Driving Range	\$1,500	(\$929)	\$125	\$1,054	\$8,410	\$1,375	(\$7,035)
Uniforms	\$500	\$0	\$42	\$42	\$375	\$458	\$84
<b>Total Cart Facility</b>	<b>\$144,942</b>	<b>\$6,894</b>	<b>\$12,078</b>	<b>\$5,185</b>	<b>\$110,243</b>	<b>\$132,861</b>	<b>\$22,618</b>
<i>Starter Marshals</i>							
Salaries	\$27,898	\$2,938	\$2,325	(\$613)	\$32,131	\$25,572	(\$6,559)
Administrative Fee	\$2,868	\$290	\$239	(\$51)	\$2,878	\$2,629	(\$249)
FICA Expense	\$2,134	\$225	\$178	(\$47)	\$2,677	\$1,956	(\$721)
Workers Compensation	\$711	\$53	\$59	\$6	\$628	\$652	\$24
Unemployment	\$1,465	\$163	\$122	(\$41)	\$1,681	\$1,343	(\$338)
Uniforms	\$250	\$328	\$21	(\$307)	\$484	\$229	(\$255)
<b>Total Starter Marshals</b>	<b>\$35,326</b>	<b>\$3,997</b>	<b>\$2,944</b>	<b>(\$1,053)</b>	<b>\$40,478</b>	<b>\$32,381</b>	<b>(\$8,097)</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$3,490	\$4,725	\$1,235	\$58,694	\$51,975	(\$6,719)
<b>Total Merchandise Sales</b>	<b>\$56,700</b>	<b>\$3,490</b>	<b>\$4,725</b>	<b>\$1,235</b>	<b>\$58,694</b>	<b>\$51,975</b>	<b>(\$6,719)</b>
<i>Golf Course Maintenance</i>							
Salaries	\$375,393	\$32,209	\$31,283	(\$926)	\$324,910	\$344,110	\$19,200
Administrative Fees	\$9,888	\$756	\$824	\$68	\$7,064	\$9,064	\$2,000
FICA Expense	\$28,718	\$2,380	\$2,393	\$13	\$23,947	\$26,325	\$2,378
Employee Insurance	\$56,217	\$3,102	\$4,685	\$1,583	\$33,361	\$51,532	\$18,171
Workers Compensation	\$7,358	\$573	\$613	\$40	\$5,916	\$6,745	\$829
Unemployment	\$7,175	\$212	\$598	\$386	\$5,588	\$6,577	\$990
Drug Testing	\$420	\$0	\$35	\$35	\$190	\$385	\$195
Consulting Fees	\$6,000	\$500	\$500	\$0	\$5,500	\$5,500	\$0
Telephone/Internet	\$3,200	\$353	\$267	(\$86)	\$3,683	\$2,933	(\$749)
Utilities/Water	\$25,700	\$2,532	\$2,142	(\$390)	\$24,204	\$23,558	(\$645)
Repairs	\$32,000	\$2,674	\$2,667	(\$7)	\$39,886	\$29,333	(\$10,552)
Fuel & Oil	\$45,000	\$2,783	\$3,750	\$967	\$31,341	\$41,250	\$9,909
Pest Control	\$1,500	\$119	\$125	\$6	\$1,413	\$1,375	(\$38)
Irrigation/Drainage	\$18,000	\$2,588	\$1,500	(\$1,088)	\$22,025	\$16,500	(\$5,525)

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

	Amended Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
Sand and Topsoil	\$15,000	\$0	\$0	\$1,250	\$4,714	\$13,750	\$9,036
Flower/Mulch	\$5,000	\$109	\$109	\$417	\$5,465	\$4,583	(\$882)
Chemicals	\$3,000	\$3,820	\$3,820	\$4,458	\$28,079	\$49,042	\$20,962
Fertilizer	\$45,000	\$5,203	\$5,203	\$3,750	\$65,662	\$41,250	(\$24,412)
Seed/Sod	\$9,000	\$0	\$0	\$750	\$5,946	\$8,250	\$2,305
Trash Removal	\$3,000	\$131	\$131	\$250	\$1,793	\$2,750	\$957
Contingency	\$10,000	\$578	\$578	\$833	\$4,019	\$9,167	\$5,147
First Aid	\$600	\$52	\$52	\$50	\$1,153	\$550	(\$603)
Office Supplies	\$500	\$0	\$0	\$42	\$86	\$458	\$372
Operating Supplies	\$8,000	\$948	\$948	\$667	\$12,692	\$7,333	(\$5,359)
Training	\$500	\$0	\$0	\$0	\$250	\$0	(\$250)
Janitorial Supplies	\$1,500	\$0	\$0	\$125	\$192	\$1,375	\$1,183
Soil & Water Testing	\$1,200	\$0	\$0	\$100	\$0	\$1,100	\$1,100
Uniforms	\$6,000	\$1,324	\$1,324	\$500	\$10,032	\$5,500	(\$4,532)
Equipment Rental	\$6,000	\$0	\$0	\$500	\$0	\$5,500	\$5,500
Equipment Lease	\$71,412	\$5,951	\$5,951	\$5,951	\$65,457	\$65,461	\$4
Small Tools	\$500	\$0	\$0	\$42	\$0	\$458	\$458
Truck Maintenance	\$600	\$0	\$0	\$50	\$0	\$550	\$550
IT Services	\$600	\$0	\$0	\$50	\$0	\$550	\$550
<b>Total Golf Course Maintenance</b>	<b>\$854,481</b>	<b>\$68,893</b>	<b>\$68,893</b>	<b>\$71,165</b>	<b>\$734,566</b>	<b>\$782,816</b>	<b>\$48,250</b>
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$0	\$125	\$0	\$1,375	\$1,375
Arbitrage	\$600	\$50	\$50	\$50	\$550	\$550	\$0
Dissemination	\$1,000	\$83	\$83	\$83	\$917	\$917	(\$0)
Trustee Fees	\$3,750	\$264	\$264	\$313	\$3,454	\$3,438	(\$16)
Annual Audit	\$1,500	\$113	\$113	\$125	\$1,313	\$1,375	\$63
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$4,690	\$51,590	\$51,590	\$0
Insurance	\$65,000	\$4,824	\$4,824	\$5,417	\$54,305	\$59,583	\$5,278
Property Taxes	\$6,000	\$851	\$851	\$500	\$8,625	\$5,500	(\$3,125)
<b>Total Administrative Expenditures</b>	<b>\$135,630</b>	<b>\$10,875</b>	<b>\$10,875</b>	<b>\$11,303</b>	<b>\$120,753</b>	<b>\$124,328</b>	<b>\$3,574</b>
Renewal & Replacement	\$28,880	\$641	\$641	\$2,407	\$22,166	\$26,473	\$4,308
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$28,880</b>	<b>\$641</b>	<b>\$641</b>	<b>\$2,407</b>	<b>\$22,166</b>	<b>\$26,473</b>	<b>\$4,308</b>
<b>Total Revenues</b>	<b>\$1,480,963</b>	<b>\$88,066</b>	<b>\$88,066</b>	<b>\$105,426</b>	<b>\$1,133,621</b>	<b>\$1,405,556</b>	<b>(\$271,935)</b>
<b>Total Expenditures</b>	<b>\$1,480,963</b>	<b>\$122,453</b>	<b>\$122,453</b>	<b>\$123,367</b>	<b>\$1,301,961</b>	<b>\$1,357,278</b>	<b>\$55,317</b>
<b>Operating Income (Loss)</b>	<b>\$0</b>	<b>(\$34,387)</b>	<b>(\$34,387)</b>	<b>(\$17,941)</b>	<b>(\$168,340)</b>	<b>\$48,279</b>	<b>(\$216,618)</b>

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

	Current Month			Year-to-Date			
	Amended Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$557,649	\$46,471	\$46,471	(\$0)	\$511,178	\$511,178	(\$0)
Interest Income	\$300	\$52	\$25	\$27	\$786	\$275	\$511
Transfer In	\$0	\$100,000	\$0	\$100,000	\$250,000	\$0	\$250,000
Interest Expense	(\$202,949)	(\$16,912)	(\$16,912)	(\$0)	(\$186,036)	(\$186,036)	(\$0)
Principal Expense	(\$355,000)	(\$29,583)	(\$29,583)	(\$0)	(\$325,417)	(\$325,417)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$0</b>	<b>\$100,027</b>	<b>\$0</b>	<b>\$100,027</b>	<b>\$250,511</b>	<b>\$0</b>	<b>\$250,511</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$65,640</b>	<b>---</b>	<b>---</b>	<b>\$82,171</b>	<b>---</b>	<b>---</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$2,931,874)</b>	<b>---</b>	<b>---</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$2,849,702)</b>	<b>---</b>	<b>---</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Revenues</b>													
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	\$0	\$51,590
Interest Income	\$0	\$0	\$8	\$0	\$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
<b>Total Revenues</b>	<b>\$4,717</b>	<b>\$91,092</b>	<b>\$621,058</b>	<b>\$15,364</b>	<b>\$19,571</b>	<b>\$19,226</b>	<b>\$19,392</b>	<b>\$9,701</b>	<b>\$53,188</b>	<b>\$2,920</b>	<b>\$4,690</b>	<b>\$0</b>	<b>\$860,920</b>

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Administrative Expenditures</b>													
Supervisors Fees	\$2,480	\$2,250	\$3,490	\$1,329	\$2,480	\$2,480	\$2,480	\$2,480	\$3,502	\$1,338	\$2,488	\$0	\$26,799
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290	\$0	\$0	\$0	\$290
Attorney Fees	\$0	\$188	\$0	\$56	\$56	\$83	\$1,212	\$2,279	\$2,108	\$4,713	\$83	\$0	\$10,555
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$917
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$463	\$463	\$463	\$463	\$0	\$5,113
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$488	\$488	\$488	\$488	\$488	\$0	\$5,688
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$2,292
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$0	\$99,471
Computer Services	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$917
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	\$0	\$2,058
Printing & Binding	\$135	\$552	\$107	\$380	\$185	\$95	\$146	\$1,224	\$172	\$292	\$86	\$0	\$3,374
Insurance	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$0	\$6,210
Legal Advertising	\$0	\$0	\$0	\$0	\$185	\$0	\$425	\$0	\$0	\$160	\$381	\$0	\$1,151
Other Current Charges	\$185	\$118	\$103	\$58	\$137	\$143	\$129	\$123	\$124	\$118	\$110	\$0	\$1,348
Office Supplies	\$104	\$148	\$108	\$243	\$303	\$190	\$238	\$1	\$75	\$272	\$234	\$0	\$1,916
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$160
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$2,200
<b>Total Administrative</b>	<b>\$14,184</b>	<b>\$14,400</b>	<b>\$15,349</b>	<b>\$13,578</b>	<b>\$14,650</b>	<b>\$14,487</b>	<b>\$15,972</b>	<b>\$17,459</b>	<b>\$17,530</b>	<b>\$18,241</b>	<b>\$14,611</b>	<b>\$0</b>	<b>\$170,460</b>

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Operating Expenditures</b>													
Salaries	\$8,091	\$7,830	\$9,719	\$9,371	\$8,834	\$9,444	\$9,144	\$9,251	\$9,148	\$9,525	\$9,433	\$0	\$99,789
Administrative Fees	\$55	\$53	\$111	\$94	\$88	\$94	\$91	\$97	\$96	\$99	\$99	\$0	\$978
FICA Expense	\$600	\$580	\$734	\$697	\$646	\$670	\$670	\$678	\$671	\$717	\$687	\$0	\$7,371
Employee Insurance	\$474	\$474	\$474	\$655	\$966	\$548	\$905	\$905	\$370	\$727	\$548	\$0	\$7,047
Workers Compensation	\$153	\$148	\$184	\$178	\$167	\$179	\$173	\$172	\$167	\$173	\$172	\$0	\$1,867
Unemployment	\$0	\$0	\$90	\$520	(\$9)	\$62	\$60	\$51	\$60	\$42	(\$5)	\$0	\$871
Other Contractual	\$484	\$578	\$494	\$417	\$466	\$434	\$458	\$483	\$438	\$531	\$460	\$0	\$5,222
Training	\$0	\$0	\$0	\$0	\$0	\$430	\$0	\$0	\$0	\$100	\$60	\$0	\$590
Dues, Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
<b>Total Operating</b>	<b>\$9,836</b>	<b>\$9,663</b>	<b>\$11,807</b>	<b>\$11,933</b>	<b>\$11,406</b>	<b>\$11,883</b>	<b>\$11,501</b>	<b>\$11,636</b>	<b>\$10,949</b>	<b>\$11,913</b>	<b>\$11,454</b>	<b>\$0</b>	<b>\$123,982</b>

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Maintenance Expenditures</b>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$5,551	\$0	\$0	\$0	\$0	\$5,856	\$0	\$0	\$11,407
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	\$50	\$63	\$594	\$375	\$0	\$6,038	\$2,105	\$687	\$0	\$14,803
Water Management System	\$7,565	\$7,765	\$9,175	\$7,765	\$7,565	\$8,875	\$7,565	\$7,765	\$8,875	\$8,265	\$7,565	\$0	\$88,544
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	\$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
<b>Total Maintenance</b>	<b>\$12,132</b>	<b>\$9,497</b>	<b>\$9,237</b>	<b>\$27,816</b>	<b>\$13,179</b>	<b>\$32,239</b>	<b>\$26,466</b>	<b>\$7,765</b>	<b>\$14,713</b>	<b>\$16,467</b>	<b>\$10,939</b>	<b>\$0</b>	<b>\$180,450</b>

**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	\$0	\$118,536
Administrative Fees	\$259	\$259	\$259	\$259	\$242	\$259	\$251	\$265	\$263	\$272	\$272	\$0	\$2,852
FICA	\$804	\$778	\$789	\$742	\$595	\$669	\$795	\$830	\$809	\$800	\$841	\$0	\$8,453
Health Insurance	\$1,774	\$1,774	\$1,502	\$2,012	\$1,681	\$1,963	\$1,479	\$1,479	\$1,457	\$1,912	\$1,835	\$0	\$18,867
Workers Compensation	\$211	\$205	\$207	\$199	\$159	\$178	\$212	\$217	\$205	\$204	\$215	\$0	\$2,214
Unemployment	\$18	\$18	\$18	\$73	\$432	\$246	\$159	\$127	\$133	\$13	\$20	\$0	\$1,758
Telephone	\$170	\$164	\$106	\$166	\$50	\$50	\$366	\$154	\$50	\$154	\$154	\$0	\$1,580
Utilities	\$411	\$563	\$460	\$399	\$346	\$453	\$476	\$475	\$441	\$515	\$552	\$0	\$5,092
Insurance	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$409	\$155	\$155	\$0	\$1,954
Repairs	\$706	\$1,226	\$190	\$1,056	\$141	\$0	\$483	\$495	\$4,440	\$613	\$189	\$0	\$9,541
Fuel	\$975	\$1,607	\$1,584	\$1,259	\$799	\$1,096	\$1,239	\$1,303	\$1,359	\$1,870	\$1,222	\$0	\$14,312
Park Maintenance	\$319	\$151	\$146	\$160	\$209	\$338	\$154	\$155	\$1,143	\$147	\$3,320	\$0	\$6,243
Chemicals	\$95	\$410	\$358	\$0	\$64	\$303	\$399	\$86	\$0	\$501	\$0	\$0	\$2,717
Contingencies	\$1,330	\$0	\$0	\$0	\$0	\$0	\$0	\$1,024	\$578	\$215	\$419	\$0	\$3,905
Refuse	\$215	\$860	\$1,174	\$0	\$1,290	\$1,075	\$645	\$215	\$580	\$0	\$430	\$0	\$6,484
Office Supplies	\$21	\$153	\$79	\$0	\$150	\$48	\$77	\$236	\$0	\$0	\$118	\$0	\$882
Uniforms	\$219	\$219	\$273	\$219	\$219	\$322	\$258	\$322	\$258	\$258	\$333	\$0	\$2,900
Maintenance Reserve - Transfer Out	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$7,853	\$0	\$123,981
<b>Total Grounds Maintenance</b>	<b>\$24,048</b>	<b>\$24,550</b>	<b>\$23,435</b>	<b>\$22,940</b>	<b>\$20,470</b>	<b>\$21,785</b>	<b>\$23,584</b>	<b>\$24,910</b>	<b>\$28,703</b>	<b>\$24,072</b>	<b>\$93,774</b>	<b>\$0</b>	<b>\$332,270</b>

<b>Total Expenditures</b>	<b>\$60,200</b>	<b>\$58,109</b>	<b>\$59,828</b>	<b>\$76,267</b>	<b>\$59,705</b>	<b>\$80,394</b>	<b>\$77,523</b>	<b>\$61,769</b>	<b>\$71,895</b>	<b>\$70,693</b>	<b>\$130,777</b>	<b>\$0</b>	<b>\$807,162</b>
<b>Excess Revenue/(Expenditures)</b>	<b>(\$55,483)</b>	<b>\$32,983</b>	<b>\$561,230</b>	<b>(\$60,903)</b>	<b>(\$40,134)</b>	<b>(\$61,168)</b>	<b>(\$58,131)</b>	<b>(\$52,068)</b>	<b>(\$18,707)</b>	<b>(\$67,773)</b>	<b>(\$126,087)</b>	<b>\$0</b>	<b>\$53,758</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	2,001	1,843	2,221	0	27,765
Member Rounds	698	711	718	595	774	937	856	296	0	0	294	0	5,879
Comp Rounds	503	487	506	421	509	639	541	325	211	165	370	0	4,677
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$31	\$31	\$36	\$36	\$36	\$32	\$18	\$13	\$13	\$23	\$0	\$29
<i>Revenues:</i>													
Greens Fees	\$61,079	\$82,957	\$89,232	\$83,889	\$116,415	\$148,434	\$98,162	\$31,427	\$26,326	\$24,326	\$50,700	\$0	\$812,946
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	\$0	\$2,654
Gift Cards - Usage	\$0	\$0	\$0	\$0	\$0	(\$5,255)	(\$3,356)	(\$1,891)	(\$1,269)	(\$1,712)	(\$1,313)	\$0	(\$14,795)
Season Advance/Trail Fees	\$10,830	\$16,214	\$12,874	\$25,210	\$23,009	\$29,547	\$15,773	\$6,975	\$0	\$0	\$12,989	\$0	\$153,421
Associate Memberships	\$1,490	\$596	\$1,639	\$894	\$745	\$298	\$149	\$0	\$0	\$0	\$3,002	\$0	\$8,813
Driving Range	\$2,653	\$3,980	\$4,583	\$4,078	\$5,409	\$10,486	\$7,557	\$4,001	\$2,570	\$2,850	\$3,308	\$0	\$51,475
Golf Lessons	\$255	\$80	\$542	\$440	\$630	\$200	\$325	\$1,425	\$2,783	\$1,695	\$525	\$0	\$8,900
Merchandise Sales	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$4,397	\$3,353	\$6,825	\$0	\$85,574
Restaurant	(\$947)	(\$1,281)	\$2,101	(\$179)	\$276	\$188	(\$466)	(\$558)	\$142	(\$234)	\$477	\$0	(\$480)
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,777	\$1,877	\$11,070	\$0	\$29,842
Miscellaneous Income	\$2,612	\$3,020	\$4,278	\$5,416	\$1,122	(\$2,056)	(\$871)	\$306	\$44	(\$344)	\$48	\$0	\$11,575
<b>Total Revenues</b>	<b>\$79,677</b>	<b>\$111,206</b>	<b>\$121,534</b>	<b>\$123,352</b>	<b>\$158,776</b>	<b>\$200,488</b>	<b>\$132,118</b>	<b>\$48,879</b>	<b>\$37,478</b>	<b>\$32,047</b>	<b>\$88,066</b>	<b>\$0</b>	<b>\$1,133,621</b>

*Golf Course Expenditures:*

Other Contractual Services	\$1,937	\$1,595	\$1,653	\$1,212	\$1,191	\$1,161	\$1,843	\$1,210	\$1,165	\$1,273	\$1,177	\$0	\$15,437
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	\$0	\$10,410
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	\$570	\$0	\$2,141
Utilities	\$332	\$365	\$379	\$424	\$347	\$353	\$362	\$310	\$1,500	\$397	\$338	\$0	\$5,108
Repairs & Maintenance	\$488	\$180	\$331	\$699	\$1,366	\$44	\$164	\$1,795	\$606	\$1,361	\$541	\$0	\$7,573
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	\$0	\$25,459
Bank Charges	\$1,054	\$1,531	\$2,033	\$2,168	\$2,085	\$5,963	\$3,688	\$2,511	\$1,053	\$1,027	\$746	\$0	\$20,858
Office Supplies	\$59	\$52	\$75	\$263	\$141	\$30	\$37	\$39	\$109	\$200	\$427	\$0	\$1,431
Operating Supplies	\$1,977	\$555	\$951	\$800	\$345	\$412	\$1,089	\$484	\$113	\$741	\$1,073	\$0	\$8,459
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	\$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	\$909	\$440	\$69	\$350	\$21	\$266	\$0	\$0	\$0	\$0	\$2,056
Contractual Security	\$268	\$268	\$268	\$268	\$268	\$268	\$268	\$268	\$106	\$106	\$112	\$0	\$2,306
IT Services	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
<b>Total Golf Course Expenditures</b>	<b>\$10,876</b>	<b>\$6,343</b>	<b>\$11,320</b>	<b>\$10,998</b>	<b>\$8,341</b>	<b>\$8,158</b>	<b>\$10,267</b>	<b>\$8,753</b>	<b>\$6,627</b>	<b>\$7,620</b>	<b>\$14,096</b>	<b>\$0</b>	<b>\$103,397</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Restaurant Expenditures:</b>													
Salaries	\$991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$991
Administrative Fees	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
FICA Expense	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Health Insurance	\$288	(\$702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$414)
Workers Compensation	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Unemployment	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Utilities	\$675	\$710	\$653	\$686	\$572	\$718	\$722	\$692	\$718	\$618	\$745	\$0	\$7,710
Repairs & Maintenance	\$75	\$0	\$19	\$637	\$850	\$378	\$0	\$0	\$0	\$0	\$95	\$0	\$2,035
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$142	\$142	\$142	\$142	\$146	\$0	\$1,562
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	\$0	\$962
<b>Total Restaurant Expenditures</b>	<b>\$2,419</b>	<b>\$325</b>	<b>\$740</b>	<b>\$1,693</b>	<b>\$1,651</b>	<b>\$1,325</b>	<b>\$951</b>	<b>\$921</b>	<b>\$947</b>	<b>\$1,047</b>	<b>\$1,073</b>	<b>\$0</b>	<b>\$13,094</b>
<b>Proshop:</b>													
Salaries	\$6,316	\$6,656	\$6,136	\$6,923	\$5,650	\$6,148	\$6,167	\$5,573	\$8,005	\$8,298	\$9,813	\$0	\$75,685
Administrative Fees	\$253	\$244	\$235	\$277	\$273	\$292	\$283	\$299	\$297	\$307	\$307	\$0	\$3,065
FICA	\$483	\$509	\$469	\$530	\$432	\$470	\$472	\$426	\$612	\$635	\$751	\$0	\$5,790
Health Insurance	\$27	\$27	\$19	\$27	\$50	\$35	\$35	\$35	\$27	\$35	\$36	\$0	\$354
Workers Compensation	\$120	\$126	\$116	\$131	\$107	\$116	\$117	\$104	\$146	\$151	\$179	\$0	\$1,412
Unemployment	\$91	\$117	\$84	\$402	\$314	\$305	\$171	\$152	\$237	\$20	\$150	\$0	\$2,024
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118
Utilities	\$590	\$615	\$553	\$561	\$471	\$593	\$607	\$595	\$635	\$735	\$683	\$0	\$6,638
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	\$0	\$1,562
Supplies	\$114	\$59	\$357	\$51	\$51	\$51	\$357	\$77	\$51	\$51	\$312	\$0	\$1,532
Uniforms	\$0	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$219	\$0	\$0	\$0	\$390
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Pro Shop Expenditures</b>	<b>\$8,135</b>	<b>\$8,496</b>	<b>\$7,949</b>	<b>\$9,185</b>	<b>\$7,661</b>	<b>\$8,152</b>	<b>\$8,350</b>	<b>\$7,402</b>	<b>\$10,371</b>	<b>\$10,373</b>	<b>\$12,494</b>	<b>\$0</b>	<b>\$98,569</b>
<b>Merchandise Sales:</b>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$3,327	\$3,490	\$0	\$58,694
<b>Total Merchandise Sales</b>	<b>\$5,814</b>	<b>\$3,052</b>	<b>\$6,219</b>	<b>\$2,544</b>	<b>\$8,706</b>	<b>\$9,409</b>	<b>\$9,998</b>	<b>\$2,565</b>	<b>\$3,570</b>	<b>\$3,327</b>	<b>\$3,490</b>	<b>\$0</b>	<b>\$58,694</b>
<b>Cart Facility:</b>													
Salaries	\$6,424	\$4,297	\$4,206	\$4,432	\$4,675	\$5,390	\$5,124	\$4,900	\$4,901	\$5,355	\$5,236	\$0	\$54,941
Administrative Fees	\$581	\$459	\$456	\$435	\$407	\$435	\$389	\$404	\$402	\$415	\$415	\$0	\$4,777
FICA Expense	\$418	\$329	\$322	\$339	\$358	\$412	\$392	\$375	\$375	\$410	\$401	\$0	\$4,130
Workers Compensation	\$104	\$81	\$80	\$84	\$89	\$102	\$124	\$91	\$89	\$97	\$95	\$0	\$1,037
Unemployment	\$266	\$205	\$146	\$252	\$259	\$364	\$364	\$272	\$272	\$297	\$291	\$0	\$2,923
Utilities	\$649	\$835	\$1,105	\$1,011	\$853	\$1,046	\$951	\$805	\$612	\$934	\$525	\$0	\$9,326
Fuel	\$23	\$31	\$41	\$34	\$23	\$32	\$27	\$28	\$29	\$44	\$27	\$0	\$339
Golf Cart Lease	\$4,450	\$4,450	\$4,451	\$130	\$130	\$130	\$130	\$130	\$1,651	\$637	\$1,573	\$0	\$17,862
Cart Maintenance	\$97	\$1,412	\$263	\$594	\$109	\$1,087	\$321	\$398	\$70	\$222	\$37	\$0	\$4,608
Cart & Facilities Supplies	\$94	\$0	\$0	\$0	\$140	\$123	\$42	\$306	\$46	\$1,540	(\$776)	\$0	\$1,515
Driving Range	\$0	\$0	\$1,626	\$1,167	\$334	\$4,371	\$497	\$488	\$741	\$116	(\$929)	\$0	\$8,410
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375	\$0	\$0	\$0	\$375
<b>Total Cart Facility</b>	<b>\$13,106</b>	<b>\$12,099</b>	<b>\$12,676</b>	<b>\$8,477</b>	<b>\$7,376</b>	<b>\$13,427</b>	<b>\$8,362</b>	<b>\$8,197</b>	<b>\$9,562</b>	<b>\$10,068</b>	<b>\$6,894</b>	<b>\$0</b>	<b>\$110,243</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Starter Marshals:</b>													
Salaries	\$1,208	\$2,518	\$2,738	\$2,966	\$3,924	\$4,146	\$3,892	\$2,478	\$2,558	\$2,765	\$2,938	\$0	\$32,131
Administrative Fees	\$130	\$230	\$237	\$321	\$270	\$277	\$268	\$283	\$281	\$290	\$290	\$0	\$2,878
FICA Expense	\$165	\$193	\$209	\$227	\$270	\$317	\$298	\$190	\$341	\$212	\$225	\$0	\$2,677
Workers Compensation	\$41	\$48	\$52	\$56	\$74	\$79	\$46	\$46	\$82	\$50	\$53	\$0	\$628
Unemployment	\$120	\$137	\$74	\$170	\$218	\$230	\$136	\$138	\$142	\$153	\$163	\$0	\$1,681
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$156	\$0	\$328	\$0	\$484
<b>Total Starter Marshals</b>	<b>\$1,665</b>	<b>\$3,125</b>	<b>\$3,310</b>	<b>\$3,740</b>	<b>\$4,787</b>	<b>\$5,048</b>	<b>\$4,640</b>	<b>\$3,135</b>	<b>\$3,560</b>	<b>\$3,471</b>	<b>\$3,997</b>	<b>\$0</b>	<b>\$40,478</b>

**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	\$0	\$324,910
Administrative Fees	\$602	\$540	\$651	\$628	\$587	\$628	\$608	\$696	\$678	\$691	\$756	\$0	\$7,064
FICA Expense	\$1,939	\$1,987	\$2,178	\$2,084	\$2,144	\$2,286	\$2,187	\$2,403	\$2,083	\$2,275	\$2,380	\$0	\$23,947
Employee Insurance	\$2,923	\$2,923	\$2,682	\$2,503	\$2,661	\$2,639	\$2,595	\$5,129	\$2,613	\$3,591	\$3,102	\$0	\$33,361
Workers Compensation	\$490	\$496	\$542	\$526	\$535	\$571	\$546	\$591	\$503	\$542	\$573	\$0	\$5,916
Unemployment	\$86	\$124	\$258	\$1,593	\$1,286	\$1,266	\$341	\$221	\$82	\$118	\$212	\$0	\$5,588
Drug Testing	\$0	\$38	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$76	\$0	\$0	\$190
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$5,500
Telephone/Internet	\$323	\$320	\$320	\$332	\$332	\$332	\$348	\$332	\$353	\$337	\$353	\$0	\$3,683
Utilities/Water	\$2,069	\$2,586	\$2,191	\$1,935	\$1,633	\$2,157	\$2,268	\$2,236	\$2,130	\$2,446	\$2,532	\$0	\$24,204
Repairs	\$4,285	\$2,698	\$5,118	\$3,827	\$4,686	\$3,451	\$3,451	\$2,194	\$3,506	\$3,300	\$2,674	\$0	\$39,886
Fuel & Oil	\$2,088	\$3,421	\$3,425	\$2,782	\$1,998	\$2,457	\$2,563	\$2,740	\$2,975	\$4,108	\$2,783	\$0	\$31,341
Pest Control	\$115	\$257	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$119	\$0	\$1,413
Irrigation/Drainage	\$1,175	\$2,037	\$1,844	\$1,922	\$4,216	\$2,001	\$1,118	\$4,203	\$4,419	\$1,502	\$2,588	\$0	\$22,025
Sand and Topsoil	\$569	\$0	\$0	\$1,025	\$1,275	\$465	\$974	\$406	\$0	\$0	\$0	\$0	\$4,714
Flower/Mulch	\$0	\$225	\$0	\$3,419	\$449	\$450	\$0	\$0	\$0	\$513	\$109	\$0	\$5,465
Chemicals	\$5,904	\$3,904	\$1,316	\$2,819	\$1,990	\$2,207	\$2,207	\$1,093	\$1,466	\$2,040	\$3,820	\$0	\$28,079
Fertilizer	\$1,191	\$3,565	\$9,729	\$8,382	\$6,770	\$6,770	\$7,327	\$6,707	\$6,710	\$4,500	\$5,203	\$0	\$65,662
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	\$0	\$1,793
Contingency	\$232	\$720	\$741	\$1,185	\$134	\$0	\$0	\$0	\$0	\$430	\$578	\$0	\$4,019
First Aid	\$309	\$0	\$0	\$105	\$0	\$0	\$157	\$60	\$328	\$143	\$52	\$0	\$1,153
Office Supplies	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$20	\$0	\$38	\$0	\$0	\$86
Operating Supplies	\$1,337	\$713	\$2,589	\$1,580	\$727	\$996	\$835	\$1,498	\$397	\$1,072	\$948	\$0	\$12,692
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	\$941	\$918	\$1,324	\$0	\$10,032
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	\$0	\$65,457
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Truck Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Golf Course Maintenance</b>	<b>\$59,998</b>	<b>\$62,156</b>	<b>\$71,341</b>	<b>\$73,151</b>	<b>\$69,154</b>	<b>\$68,261</b>	<b>\$63,642</b>	<b>\$70,446</b>	<b>\$61,749</b>	<b>\$65,775</b>	<b>\$68,893</b>	<b>\$0</b>	<b>\$734,566</b>

**Administrative Expenditures:**

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$550
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$917
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$264	\$264	\$264	\$264	\$264	\$0	\$3,454
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$113	\$113	\$113	\$113	\$113	\$0	\$1,313
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	\$0	\$51,590
Insurance	\$5,417	\$5,427	\$4,824	\$4,824	\$4,824	\$4,824	\$4,868	\$4,824	\$4,824	\$4,824	\$4,824	\$0	\$54,305
Property Taxes	\$500	\$463	\$851	\$851	\$851	\$851	\$851	\$851	\$851	\$851	\$851	\$0	\$8,625
<b>Total Administrative Expenditures</b>	<b>\$11,178</b>	<b>\$11,150</b>	<b>\$10,936</b>	<b>\$10,936</b>	<b>\$10,936</b>	<b>\$11,197</b>	<b>\$10,919</b>	<b>\$10,875</b>	<b>\$10,875</b>	<b>\$10,875</b>	<b>\$10,875</b>	<b>\$0</b>	<b>\$120,753</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 Operating Reserves	\$1,254	\$1,594	\$2,224	\$2,431	\$2,467	\$3,176	\$4,010	\$2,642	\$978	\$750	\$641	\$0	\$22,166
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$1,254</b>	<b>\$1,594</b>	<b>\$2,224</b>	<b>\$2,431</b>	<b>\$2,467</b>	<b>\$3,176</b>	<b>\$4,010</b>	<b>\$2,642</b>	<b>\$978</b>	<b>\$750</b>	<b>\$641</b>	<b>\$0</b>	<b>\$22,166</b>
<b>Total Revenues</b>	<b>\$79,677</b>	<b>\$111,206</b>	<b>\$121,534</b>	<b>\$123,352</b>	<b>\$158,776</b>	<b>\$200,488</b>	<b>\$132,118</b>	<b>\$48,879</b>	<b>\$37,478</b>	<b>\$32,047</b>	<b>\$88,066</b>	<b>\$0</b>	<b>\$1,133,621</b>
<b>Total Expenditures</b>	<b>\$114,445</b>	<b>\$108,339</b>	<b>\$126,716</b>	<b>\$123,156</b>	<b>\$121,081</b>	<b>\$128,152</b>	<b>\$121,139</b>	<b>\$114,937</b>	<b>\$108,238</b>	<b>\$113,306</b>	<b>\$122,453</b>	<b>\$0</b>	<b>\$1,301,961</b>
<b>Operating Income (Loss)</b>	<b>(\$34,767)</b>	<b>\$2,868</b>	<b>(\$5,182)</b>	<b>\$196</b>	<b>\$37,695</b>	<b>\$72,336</b>	<b>\$10,979</b>	<b>(\$66,058)</b>	<b>(\$70,761)</b>	<b>(\$81,259)</b>	<b>(\$34,387)</b>	<b>\$0</b>	<b>(\$168,340)</b>
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$0	\$511,178
Interest Income	\$17	\$19	\$16	\$32	\$53	\$75	\$191	\$192	\$75	\$65	\$52	\$0	\$786
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)	\$0	(\$186,036)
Principal Expense	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	\$0	(\$325,417)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$8)</b>	<b>(\$6)</b>	<b>(\$9)</b>	<b>\$7</b>	<b>\$28</b>	<b>\$50</b>	<b>\$166</b>	<b>\$167</b>	<b>\$50</b>	<b>\$150,040</b>	<b>\$100,027</b>	<b>\$0</b>	<b>\$250,511</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$34,775)</b>	<b>\$2,861</b>	<b>(\$5,191)</b>	<b>\$203</b>	<b>\$37,723</b>	<b>\$72,386</b>	<b>\$11,145</b>	<b>(\$65,891)</b>	<b>(\$70,710)</b>	<b>\$68,781</b>	<b>\$65,640</b>	<b>\$0</b>	<b>\$82,171</b>

# Viera East Community Development District

ProShop  
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$5,102	\$4,397	\$3,353	\$6,825	\$0	\$85,574
<b>Total Revenues</b>	<b>\$5,764</b>	<b>\$7,658</b>	<b>\$8,319</b>	<b>\$5,388</b>	<b>\$10,192</b>	<b>\$15,706</b>	<b>\$12,871</b>	<b>\$5,102</b>	<b>\$4,397</b>	<b>\$3,353</b>	<b>\$6,825</b>	<b>\$0</b>	<b>\$85,574</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$2,565	\$3,570	\$3,327	\$3,490	\$0	\$58,694
<b>Total Expenditures</b>	<b>\$5,814</b>	<b>\$3,052</b>	<b>\$6,219</b>	<b>\$2,544</b>	<b>\$8,706</b>	<b>\$9,409</b>	<b>\$9,998</b>	<b>\$2,565</b>	<b>\$3,570</b>	<b>\$3,327</b>	<b>\$3,490</b>	<b>\$0</b>	<b>\$58,694</b>
Operating Income (Loss)	(\$51)	\$4,606	\$2,100	\$2,844	\$1,486	\$6,297	\$2,873	\$2,537	\$827	\$27	\$3,334	\$0	\$26,880

Viera East  
Community Development District  
Special Assessment Receipts - FY2016

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
10/23/15	\$ 127.99	\$ 27.14	\$ 81.37	\$ 19.48	\$ 127.99
11/5/15	\$ 36,762.91	\$ 7,794.88	\$ 23,372.09	\$ 5,595.94	\$ 36,762.91
11/19/15	\$ 370,734.77	\$ 78,607.28	\$ 235,695.31	\$ 56,432.18	\$ 370,734.77
12/7/15	\$ 2,787,561.48	\$ 591,049.60	\$ 1,772,197.31	\$ 424,314.57	\$ 2,787,561.48
12/7/15	\$ 334.10	\$ 70.84	\$ 212.40	\$ 50.86	\$ 334.10
12/18/15	\$ 111,520.23	\$ 23,645.75	\$ 70,899.19	\$ 16,975.29	\$ 111,520.23
12/18/15	\$ 7,553.34	\$ 1,601.54	\$ 4,802.05	\$ 1,149.75	\$ 7,553.34
1/13/16	\$ 50,306.43	\$ 10,666.53	\$ 31,982.40	\$ 7,657.50	\$ 50,306.43
2/12/16	\$ 56,338.32	\$ 11,945.47	\$ 35,817.19	\$ 8,575.66	\$ 56,338.32
3/8/16	\$ 68,329.65	\$ 14,488.01	\$ 43,440.70	\$ 10,400.94	\$ 68,329.65
3/8/2016 (1)	\$ 226.88	\$ 48.11	\$ 144.24	\$ 34.54	\$ 226.89
4/7/16	\$ 69,364.76	\$ 14,700.20	\$ 44,104.65	\$ 10,559.91	\$ 69,364.76
4/7/2016 (2)	\$ 9.24	\$ 1.96	\$ 5.87	\$ 1.41	\$ 9.24
5/13/16	\$ 23,634.53	\$ 5,011.25	\$ 15,025.70	\$ 3,597.58	\$ 23,634.53
5/31/16(3)	\$ 46,873.00	\$ -	\$ 46,873.00	\$ -	\$ 46,873.00
6/7/16	\$ 41,415.91	\$ 14,829.17	\$ -	\$ 26,586.74	\$ 41,415.91
6/17/16	\$ 158,794.05	\$ 33,669.27	\$ 98,516.53	\$ 26,608.25	\$ 158,794.05
	\$ 3,829,887.59	\$ 808,157.00	\$ 2,423,170.00	\$ 598,560.60	\$ 3,829,887.60

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,423,170	63.58%	\$ 2,423,170.00	\$ (2,423,171.00)	\$ (1)
General Fund	\$ 808,157	21.20%	\$ 808,157.00	\$ (808,157.00)	\$ -
Recreation Fund	\$ 580,176	15.22%	\$ 598,560.60	\$ (598,560.59)	\$ 0
	\$ 3,811,503	100.00%	\$ 3,829,887.60	\$ (3,829,888.60)	\$ (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 8/31/15	Actuals 8/31/16	Variance	Year to Date 8/31/15	Year to Date 8/31/16	Variance
<i>Revenues:</i>						
Greens Fees	\$ 50,441	\$ 50,700	\$ 259	\$ 931,581	\$ 812,946	\$ (118,635)
Greens Cards - Sales	\$ 1,288	\$ -	\$ (1,288)	\$ 54,078	\$ -	\$ (54,078)
Greens Cards - Usage	\$ (4,125)	\$ -	\$ 4,125	\$ (115,449)	\$ (16,303)	\$ 99,146
Gift Cards - Sales	\$ -	\$ 437	\$ 437	\$ -	\$ 2,654	\$ 2,654
Gift Cards - Usage	\$ -	\$ (1,313)	\$ (1,313)	\$ -	\$ (14,795)	\$ (14,795)
Season Advance/Trail Fees	\$ 12,847	\$ 12,989	\$ 142	\$ 186,689	\$ 153,421	\$ (33,268)
Season Advance/Trail Fees Surcharge	\$ -	\$ -	\$ -	\$ 1,020	\$ -	\$ (1,020)
Associate Memberships	\$ -	\$ 3,002	\$ 3,002	\$ -	\$ 8,813	\$ 8,813
Driving Range	\$ 1,970	\$ 3,308	\$ 1,337	\$ 40,650	\$ 51,475	\$ 10,824
Golf Lessons	\$ 1,112	\$ 525	\$ (587)	\$ 9,138	\$ 8,900	\$ (238)
Merchandise Sales	\$ 3,958	\$ 6,825	\$ 2,867	\$ 75,101	\$ 85,574	\$ 10,472
Restaurant	\$ 12,631	\$ 477	\$ (12,154)	\$ 216,849	\$ (480)	\$ (217,329)
Special Assessments - Operations	\$ 7,870	\$ 11,070	\$ 3,200	\$ 32,106	\$ 29,842	\$ (2,264)
Miscellaneous Income	\$ 15	\$ 48	\$ 33	\$ 15,211	\$ 11,575	\$ (3,636)
<b>Total Revenues</b>	<b>\$ 88,007</b>	<b>\$ 88,066</b>	<b>\$ 59</b>	<b>\$ 1,446,975</b>	<b>\$ 1,133,621</b>	<b>\$ (313,354)</b>
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 10,095	\$ 14,096	\$ (4,001)	\$ 90,738	\$ 103,397	\$ (12,659)
Restraunt	\$ 20,051	\$ 1,073	\$ 18,978	\$ 245,939	\$ 13,094	\$ 232,845
Proshop	\$ 11,213	\$ 12,494	\$ (1,281)	\$ 96,818	\$ 98,569	\$ (1,751)
Merchandise Sales	\$ 2,734	\$ 3,490	\$ (756)	\$ 56,036	\$ 58,694	\$ (2,658)
Cart Facility	\$ 12,324	\$ 6,894	\$ 5,430	\$ 132,641	\$ 110,243	\$ 22,398
Starter Marshals	\$ 2,947	\$ 3,997	\$ (1,050)	\$ 33,379	\$ 40,478	\$ (7,099)
Golf Course Maintenance	\$ 56,462	\$ 68,893	\$ (12,431)	\$ 643,379	\$ 734,566	\$ (91,187)
Administrative	\$ 10,410	\$ 10,875	\$ (465)	\$ 118,127	\$ 120,753	\$ (2,627)
Reserves	\$ 1,744	\$ 641	\$ 1,103	\$ 29,676	\$ 22,166	\$ 7,511
<b>Total Expenditures</b>	<b>\$ 127,979</b>	<b>\$ 122,453</b>	<b>\$ 5,526</b>	<b>\$ 1,446,734</b>	<b>\$ 1,301,961</b>	<b>\$ 144,773</b>
<b>Operating Income/(Loss)</b>	<b>\$ (39,973)</b>	<b>\$ (34,387)</b>	<b>\$ 5,586</b>	<b>\$ 241</b>	<b>\$ (168,340)</b>	<b>\$ (168,580)</b>

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

	Actuals 8/31/15	Actuals 8/31/16	Variance	Year to Date 8/31/15	Year to Date 8/31/16	Variance
<i>Revenues: (1)</i>						
Greens Fees	\$ 50,441	\$ 50,700	\$ 259	\$ 931,581	\$ 812,946	\$ (118,635)
Greens Cards - Sales	\$ 1,288	\$ -	\$ (1,288)	\$ 54,078	\$ -	\$ (54,078)
Greens Cards - Usage	\$ (4,125)	\$ -	\$ 4,125	\$ (115,449)	\$ (16,303)	\$ 99,146
Gift Cards - Sales	\$ -	\$ 437	\$ 437	\$ -	\$ 2,654	\$ 2,654
Gift Cards - Usage	\$ -	\$ (1,313)	\$ (1,313)	\$ -	\$ (14,795)	\$ (14,795)
Season Advance/Trail Fees	\$ 12,847	\$ 12,989	\$ 142	\$ 186,689	\$ 153,421	\$ (33,268)
Season Advance/Trail Fees Surcharge	\$ -	\$ -	\$ -	\$ 1,020	\$ -	\$ (1,020)
Associate Memberships	\$ -	\$ 3,002	\$ 3,002	\$ -	\$ 8,813	\$ 8,813
Driving Range	\$ 1,970	\$ 3,308	\$ 1,337	\$ 40,650	\$ 51,475	\$ 10,824
Golf Lessons	\$ 1,112	\$ 525	\$ (587)	\$ 9,138	\$ 8,900	\$ (238)
Merchandise Sales	\$ 3,958	\$ 6,825	\$ 2,867	\$ 75,101	\$ 85,574	\$ 10,472
Special Assessments - Operations	\$ 7,870	\$ 11,070	\$ 3,200	\$ 32,106	\$ 29,842	\$ (2,264)
Miscellaneous Income	\$ 15	\$ 48	\$ 33	\$ 15,211	\$ 11,575	\$ (3,636)
<b>Total Revenues</b>	<b>\$ 75,376</b>	<b>\$ 87,589</b>	<b>\$ 12,213</b>	<b>\$1,230,126</b>	<b>\$1,134,101</b>	<b>\$ (96,024)</b>
<i>Expenditures: (2)</i>						
Golf Course Expenditures	\$ 10,095	\$ 14,096	\$ (4,001)	\$ 90,738	\$ 103,397	\$ (12,659)
Proshop	\$ 11,213	\$ 12,494	\$ (1,281)	\$ 96,818	\$ 98,569	\$ (1,751)
Merchandise Sales	\$ 2,734	\$ 3,490	\$ (756)	\$ 56,036	\$ 58,694	\$ (2,658)
Cart Facility	\$ 12,324	\$ 6,894	\$ 5,430	\$ 132,641	\$ 110,243	\$ 22,398
Starter Marshals	\$ 2,947	\$ 3,997	\$ (1,050)	\$ 33,379	\$ 40,478	\$ (7,099)
Golf Course Maintenance	\$ 56,462	\$ 68,893	\$ (12,431)	\$ 643,379	\$ 734,566	\$ (91,187)
Administrative	\$ 10,410	\$ 10,875	\$ (465)	\$ 118,127	\$ 120,753	\$ (2,627)
Reserves	\$ 1,744	\$ 641	\$ 1,103	\$ 29,676	\$ 22,166	\$ 7,511
<b>Total Expenditures</b>	<b>\$ 107,928</b>	<b>\$ 121,380</b>	<b>\$ (13,451)</b>	<b>\$1,200,795</b>	<b>\$1,288,866</b>	<b>\$ (88,071)</b>
<b>Operating Income/(Loss)</b>	<b>\$ (32,552)</b>	<b>\$ (33,790)</b>	<b>\$ (1,238)</b>	<b>\$ 29,331</b>	<b>\$ (154,765)</b>	<b>\$ (184,096)</b>

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



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

	<u>Rounds of Golf</u>			
	<u>Monthly</u>		<u>Year-to-Date</u>	
Rounds of Golf - Public	2,591	%	32,442	%
Rounds of Golf - Green Card Usage	-	0%	454	1%
Rounds of Golf - CDD Resident	318	11%	5,836	15%
Rounds of Golf - Public	1,903	66%	21,686	57%
Rounds of Golf - Member	294	10%	5,879	15%
Rounds of Golf - Staff/Comp	166	6%	1,944	5%
Rounds of Golf - GolfNow Trade	204	7%	2,522	7%
<b>Total Rounds</b>	<b>2,885</b>	<b>100%</b>	<b>38,321</b>	<b>100%</b>

<u>Revenues</u>	
Greens Fees	\$ 50,700
Green Card Usage	\$ -
<b>Adjusted Greens Fee Revenue (Net)</b>	<b>\$ 50,700</b>
Revenues Green Card Usage	\$ -
Revenues CDD Residents	\$ 7,953
Revenues Public	\$ 42,747
Revenues Prepaid	\$ 12,989
	<b>\$ 63,689</b>

<u>Average Revenue Per Round</u>	
Revenue Per Round Green Card Usage	#DIV/0!
Revenue Per Round CDD Residents	\$ 25.01
Revenue Per Round Public	\$ 22.46
Revenue Per Round Prepaid	\$ 44.18