

**Viera East**  
**Community Development District**  
 Combined Balance Sheet  
 April 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>
<b>Assets</b>				
Operating Account	\$524,402	\$81,593	\$192,884	\$798,879
Accounts Receivable	---	---	\$4,928	\$4,928
Assessment Receivable	---	---	---	\$0
Due From Golf Course	\$557	---	---	\$557
Due From General Fund	---	---	\$22,427	\$22,427
Due From Capital Reserve	---	---	---	\$0
Due From Other	---	---	---	\$0
Inventory - Pro Shop	---	---	\$47,576	\$47,576
<b>Investments:</b>				
Custody Account	---	\$655,479	---	\$655,479
Benefit Assessment- Series 2012	---	---	\$460,148	\$460,148
Reserve - Series 2012	---	---	\$280,423	\$280,423
Bond Service 2006	---	\$2,390,510	---	\$2,390,510
Improvements (Net of Depreciation)	---	---	\$1,221,756	\$1,221,756
Prepaid Expenses- Debt	---	---	---	\$0
Prepaid Expenses- Operations	\$13,188	---	\$60,648	\$73,837
<b>Total Assets</b>	<b>\$538,147</b>	<b>\$2,390,510</b>	<b>\$2,290,791</b>	<b>\$5,956,520</b>
<b>Liabilities</b>				
Accounts Payable	\$11,784	\$339	\$12,974	\$25,098
Accrued Expenses	---	---	\$350	\$350
Deferred Revenue- Season Advance	---	---	\$57,486	\$57,486
Deferred Revenue- Special Assessments O&M	---	---	\$9,386	\$9,386
Deferred Revenue- Special Assessments Debt	---	---	\$193,946	\$193,946
Deposit-Divots Grill	---	---	\$8,000	\$8,000
Due to General Fund	---	---	\$557	\$557
Accrued Interest Payable	---	---	\$99,497	\$99,497
Accrued Principal Payable	---	---	\$207,083	\$207,083
Golf Cart Lease Payable	---	---	\$12,960	\$12,960
Sales Tax Payable	---	---	\$7,646	\$7,646
Due to Golf Course	\$22,427	---	---	\$22,427
Due to Debt Service	---	---	---	\$0
Due to Capital Reserve	---	---	---	\$0
Accrued Payroll Payable	\$8,400	---	\$19,340	\$27,740
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	---	---	(\$2,847,522)	(\$2,847,522)
Fund Balances	---	---	---	---
Assigned - First Quarter	\$176,000	---	---	\$176,000
Assigned - Prepaid Expenses	\$13,188	---	---	\$13,188
Unassigned	\$306,348	\$736,733	---	\$1,043,081
Restricted for Debt Service	---	\$2,390,510	---	\$2,390,510
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$538,147</b>	<b>\$2,390,510</b>	<b>\$2,290,791</b>	<b>\$5,956,520</b>

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

	Adopted Budget	Prorated Budget 4/30/16	Actual 4/30/16	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$754,647	\$754,647	\$0
Golf Course Administrative Services	\$56,280	\$32,830	\$32,830	\$0
Interest Income	\$100	\$58	\$8	(\$51)
Miscellaneous Income	\$0	\$0	\$2,935	\$2,935
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$787,535</b>	<b>\$790,420</b>	<b>\$2,885</b>

*Administrative Expenditures*

Supervisors Fees	\$29,587	\$17,259	\$16,992	\$267
Engineering Fees	\$5,000	\$2,917	\$0	\$2,917
Attorney's Fees	\$5,000	\$2,917	\$1,456	\$1,461
Dissemination	\$1,000	\$583	\$583	(\$0)
Trustee Fees	\$5,600	\$3,267	\$3,263	\$4
Annual Audit	\$6,500	\$3,792	\$3,738	\$54
Collection Agent	\$2,500	\$1,458	\$1,458	\$0
Management Fees	\$108,515	\$63,300	\$63,300	\$1
Computer Services	\$1,000	\$583	\$583	\$0
Telephone	\$250	\$146	\$0	\$146
Postage	\$1,500	\$875	\$1,375	(\$500)
Printing & Binding	\$3,000	\$1,750	\$1,600	\$150
Insurance	\$7,510	\$4,381	\$3,952	\$429
Legal Advertising	\$2,500	\$1,458	\$610	\$848
Other Current Charges	\$1,500	\$875	\$873	\$2
Office Supplies	\$1,000	\$583	\$1,334	(\$751)
Dues & Licenses	\$175	\$102	\$102	(\$0)
Website Maintenance	\$2,400	\$1,400	\$1,400	\$0
<b>Total Administrative</b>	<b>\$184,537</b>	<b>\$107,647</b>	<b>\$102,619</b>	<b>\$5,028</b>

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

	Adopted Budget	Prorated Budget 4/30/16	Actual 4/30/16	Variance
<i>Operating Expenditures</i>				
Salaries	\$113,570	\$66,249	\$62,433	\$3,816
Administrative Fee	\$1,128	\$658	\$587	\$71
FICA Expense	\$7,486	\$4,367	\$4,620	(\$253)
Employee Insurance	\$6,006	\$3,504	\$4,497	(\$994)
Workers Compensation	\$2,382	\$1,390	\$1,183	\$207
Unemployment	\$853	\$498	\$723	(\$225)
Other Contractual	\$5,100	\$2,975	\$3,311	(\$336)
Training	\$500	\$292	\$430	(\$138)
Dues, Licenses	\$100	\$58	\$0	\$58
Uniforms	\$500	\$292	\$247	\$44
<b>Total Operating</b>	<b>\$137,625</b>	<b>\$80,281</b>	<b>\$78,030</b>	<b>\$2,251</b>

*Maintenance Expenditures*

Canal Maintenance	\$5,000	\$5,000	\$5,926	(\$926)
Lake Bank Restoration	\$60,000	\$60,000	\$58,995	\$1,005
Environmental Services	\$39,000	\$22,750	\$13,164	\$9,586
Water Management System	\$99,000	\$57,750	\$48,709	\$9,041
Control Burns	\$15,000	\$8,750	\$0	\$8,750
Contingencies	\$10,000	\$5,833	\$2,102	\$3,731
Fire Line Maintenance	\$5,000	\$2,917	\$1,669	\$1,247
Basin Repair	\$5,000	\$2,917	\$0	\$2,917
<b>Total Maintenance</b>	<b>\$238,000</b>	<b>\$165,917</b>	<b>\$130,566</b>	<b>\$35,350</b>

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

	Adopted Budget	Prorated Budget 4/30/16	Actual 4/30/16	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$135,351	\$78,955	\$72,435	\$6,520
Administrative Fees	\$3,132	\$1,827	\$1,780	\$47
FICA	\$10,254	\$5,982	\$5,172	\$809
Health Insurance	\$23,412	\$13,657	\$12,184	\$1,473
Workers Compensation	\$2,627	\$1,532	\$1,372	\$161
Unemployment	\$2,132	\$1,244	\$1,466	(\$222)
Telephone	\$1,500	\$875	\$1,070	(\$195)
Utilities	\$7,000	\$4,083	\$3,108	\$975
Insurance	\$1,162	\$678	\$1,082	(\$404)
Repairs	\$15,000	\$8,750	\$3,803	\$4,947
Fuel	\$23,000	\$13,417	\$8,558	\$4,859
Park Maintenance	\$3,000	\$1,750	\$1,477	\$273
Chemicals	\$5,000	\$2,917	\$1,630	\$1,287
Contingencies	\$1,000	\$583	\$1,670	(\$1,087)
Refuse	\$5,000	\$2,917	\$5,259	(\$2,342)
Office Supplies	\$250	\$146	\$528	(\$382)
Uniforms	\$3,000	\$1,750	\$1,728	\$22
Maintenance Reserve - Transfer Out	\$62,554	\$36,490	\$36,490	(\$0)
<b>Total Grounds Maintenance</b>	<b>\$304,374</b>	<b>\$177,552</b>	<b>\$160,811</b>	<b>\$16,740</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$531,396</b>	<b>\$472,027</b>	<b>\$59,369</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>	<b>\$256,139</b>	<b>\$318,394</b>	<b>\$62,254</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>\$256,139</b>	<b>\$495,536</b>	<b>\$239,397</b>

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

	Adopted Budget	Prorated Budget 4/30/16	Actual 4/30/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$146	\$1,615	\$1,469
Reserve Funding - Transfer In (General)	\$62,554	\$36,490	\$36,490	\$0
Reserve Funding - Transfer In (Golf)	\$28,880	\$16,847	\$17,155	\$308
<b>Total Revenues</b>	<b>\$91,684</b>	<b>\$53,482</b>	<b>\$55,260</b>	<b>\$1,778</b>
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$129,275	(\$129,275)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$129,275</b>	<b>(\$129,275)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$91,684</b>		<b>(\$74,014)</b>	
<b>Beginning Fund Balance</b>	<b>\$785,491</b>		<b>\$810,748</b>	
<b>Ending Fund Balance</b>	<b>\$877,175</b>		<b>\$736,733</b>	

# Viera East Community Development District

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

Check Date	Vendor	Detail	Amount
<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
4/7/16	Howard Fertilizer Co	Roundup for Greens	\$ 733
5/5/16	Howard Fertilizer Co	Greens Chemicals	\$ 339
<b>Total Fiscal Year 2016</b>			<b>\$ 129,275</b>

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

	Adopted Budget	Prorated Budget 4/30/16	Actual 4/30/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,262,755	\$2,262,755	\$0
Interest Income	\$100	\$58	\$1,631	\$1,573
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$2,262,813</b>	<b>\$2,264,386</b>	<b>\$1,573</b>
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$387,406	\$387,406	\$387,406	(\$0)
Interest-5/1	\$387,406	\$0	\$0	\$0
Principal-5/1	\$1,620,000	\$0	\$0	\$0
Other Debt Service Costs	\$46,873	\$144	\$150	(\$6)
<b>Total Expenditures</b>	<b>\$2,441,685</b>	<b>\$387,550</b>	<b>\$387,556</b>	<b>(\$6)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$18,415)</b>		<b>\$1,876,830</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$513,680</b>	
<b>Ending Fund Balance</b>	<b>\$448,551</b>		<b>\$2,390,510</b>	

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

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	3,090	3,499	(409)	19,930	22,161	(2,231)
Member Rounds	-	856	-	-	5,289	-	-
Comp Rounds	-	541	-	-	3,606	-	-
Total Memberships	60	-	-	-	48	60	(12)
<i>Revenue per Round</i>							
Paid Rounds	\$32	\$32	\$31	\$1	\$34	\$32	\$2
<b>Revenues</b>							
Greens Fees/Cart Fees	\$1,076,892	\$98,162	\$110,812	(\$12,650)	\$680,167	\$701,918	(\$21,751)
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$55,000)	\$0	(\$5,660)	\$5,660	(\$16,303)	(\$35,849)	\$19,546
Gift Cards - Sales	\$0	\$98	\$0	\$98	\$1,161	\$0	\$1,161
Gift Cards - Usage	\$0	(\$3,356)	\$0	(\$3,356)	(\$8,611)	\$0	(\$8,611)
Season Advance/Trail Fees	\$220,050	\$15,773	\$22,643	(\$6,870)	\$133,457	\$143,429	(\$9,972)
Associate Memberships	\$26,075	\$149	\$2,683	(\$2,534)	\$5,811	\$16,996	(\$11,185)
Driving Range	\$60,000	\$7,557	\$6,174	\$1,383	\$38,746	\$39,108	(\$362)
Golf Lessons	\$15,000	\$325	\$1,544	(\$1,219)	\$2,472	\$9,777	(\$7,305)
Merchandise Sales	\$98,000	\$12,871	\$10,084	\$2,786	\$65,897	\$63,876	\$2,020
Restaurant	\$2,419	(\$466)	\$249	(\$715)	(\$308)	\$2,419	(\$2,727)
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$13,141	\$13,140	\$1
Miscellaneous Income	\$15,000	(\$871)	\$1,544	(\$2,415)	\$11,522	\$9,777	\$1,745
<b>Total Revenues</b>	<b>\$1,480,963</b>	<b>\$132,118</b>	<b>\$151,950</b>	<b>(\$19,832)</b>	<b>\$927,151</b>	<b>\$964,591</b>	<b>(\$37,440)</b>
<b>Golf Course Expenditures</b>							
Other Contractual Services	\$18,000	\$1,843	\$1,499	(\$344)	\$10,612	\$10,496	(\$116)
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$58	\$58
Telephone/Internet	\$11,000	\$941	\$916	(\$25)	\$6,675	\$6,414	(\$261)
Postage	\$750	\$1	\$62	\$61	\$36	\$437	\$401
Printing & Binding	\$1,000	\$609	\$83	(\$526)	\$1,572	\$583	(\$988)
Utilities	\$5,000	\$362	\$417	\$55	\$2,562	\$2,916	\$353
Repairs & Maintenance	\$6,000	\$164	\$500	\$336	\$3,271	\$3,499	\$228
Pest Control	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Advertising	\$35,000	\$1,244	\$2,916	\$1,672	\$14,531	\$20,409	\$5,878
Bank Charges	\$25,000	\$3,688	\$2,083	(\$1,605)	\$15,521	\$14,578	(\$943)
Office Supplies	\$1,500	\$37	\$125	\$88	\$657	\$218	\$439
Operating Supplies	\$5,000	\$1,089	\$417	(\$672)	\$6,128	\$2,916	(\$3,213)
Meals	\$100	\$0	\$8	\$8	\$0	\$58	\$58
Dues, Licenses & Subscriptions	\$1,000	\$0	\$83	\$83	\$795	\$583	(\$212)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$76	\$292	\$216
Training, Education & Employee Relations	\$1,000	\$21	\$83	\$62	\$1,789	\$583	(\$1,206)
Contractual Security	\$3,500	\$268	\$292	\$23	\$1,877	\$2,041	\$.164
IT Services	\$1,900	\$0	\$158	\$158	\$200	\$1,108	\$908
<b>Total Golf Course Expenditures</b>	<b>\$116,850</b>	<b>\$10,267</b>	<b>\$9,734</b>	<b>(\$533)</b>	<b>\$66,301</b>	<b>\$68,135</b>	<b>\$1,834</b>



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

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Restaurant Expenditures</i>						
Salaries	\$991	\$0	\$83	\$83	\$991	\$0
Administrative Fees	\$72	\$0	\$6	\$6	\$72	\$0
FICA Expense	\$72	\$0	\$6	\$6	\$72	\$0
Health Insurance	\$288	\$0	\$24	\$24	\$288	\$702
Workers Compensation	\$19	\$0	\$2	\$2	\$19	\$0
Unemployment	\$17	\$0	\$1	\$1	\$17	\$0
Utilities	\$675	\$722	\$69	(\$652)	\$675	(\$4,061)
Repairs & Maintenance	\$75	\$0	\$8	\$8	\$75	(\$1,865)
Pest Control	\$142	\$142	\$15	(\$127)	\$142	(\$849)
Operating Supplies	\$69	\$0	\$7	\$7	\$69	\$0
Equipment Lease	\$0	\$87	\$0	(\$87)	\$0	(\$613)
<b>Total Restaurant Expenditures</b>	<b>\$2,419</b>	<b>\$951</b>	<b>\$220</b>	<b>(\$730)</b>	<b>\$9,105</b>	<b>(\$6,686)</b>
<i>Pro Shop Expenditures</i>						
Salaries	\$77,882	\$6,167	\$6,490	\$323	\$43,936	\$1,433
Administrative Fee	\$2,576	\$283	\$215	(\$68)	\$1,856	(\$353)
FICA Expense	\$5,958	\$472	\$496	\$25	\$3,365	\$110
Health Insurance	\$360	\$35	\$30	(\$5)	\$221	\$210
Workers Compensation	\$1,526	\$117	\$127	\$10	\$833	\$890
Unemployment	\$2,383	\$171	\$199	\$27	\$1,464	(\$74)
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$292
Utilities	\$8,000	\$607	\$667	\$60	\$3,990	\$4,667
Repairs	\$250	\$0	\$21	\$21	\$0	\$146
Pest Control	\$1,800	\$142	\$150	\$8	\$991	\$1,050
Supplies	\$2,500	\$357	\$208	(\$149)	\$1,041	\$1,458
Uniforms	\$750	\$0	\$63	\$63	\$171	\$438
Dues, Licenses & Subscriptions	\$250	\$0	\$21	\$21	\$0	\$146
Training, Education & Employee Relations	\$500	\$0	\$42	\$42	\$0	\$292
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$292
<b>Total Pro Shop Expenditures</b>	<b>\$105,735</b>	<b>\$8,350</b>	<b>\$8,811</b>	<b>\$461</b>	<b>\$57,929</b>	<b>\$61,677</b>
						<b>\$3,747</b>

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

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Cart Facility</i>							
Salaries	\$60,174	\$5,124	\$5,014	(\$110)	\$34,549	\$35,100	\$551
Administrative Fee	\$5,258	\$389	\$438	\$49	\$3,142	\$3,067	(\$75)
FICA Expense	\$4,603	\$392	\$384	(\$8)	\$2,570	\$2,685	\$115
Workers Compensation	\$1,179	\$124	\$98	(\$26)	\$664	\$688	\$24
Unemployment	\$2,978	\$364	\$248	(\$116)	\$1,791	\$1,737	(\$54)
Utilities	\$12,500	\$951	\$1,042	\$91	\$6,450	\$7,292	\$842
Fuel	\$500	\$27	\$42	\$14	\$211	\$292	\$81
Cart Lease	\$52,000	\$130	\$4,333	\$4,203	\$13,871	\$30,333	\$16,462
Cart Maintenance	\$2,750	\$321	\$229	(\$92)	\$3,882	\$1,604	(\$2,278)
Cart & Facilities Supplies	\$1,000	\$42	\$83	\$41	\$399	\$583	\$184
Driving Range	\$1,500	\$497	\$125	(\$372)	\$7,995	\$875	(\$7,120)
Uniforms	\$500	\$0	\$42	\$42	\$0	\$292	\$292
<b>Total Cart Facility</b>	<b>\$144,942</b>	<b>\$8,362</b>	<b>\$12,078</b>	<b>\$3,716</b>	<b>\$75,523</b>	<b>\$84,548</b>	<b>\$9,025</b>
<i>Starter Marshals</i>							
Salaries	\$27,898	\$3,892	\$2,325	(\$1,568)	\$21,392	\$16,273	(\$5,118)
Administrative Fee	\$2,868	\$268	\$239	(\$29)	\$1,733	\$1,673	(\$60)
FICA Expense	\$2,134	\$298	\$178	(\$120)	\$1,709	\$1,245	(\$465)
Workers Compensation	\$711	\$46	\$59	\$13	\$396	\$415	\$19
Unemployment	\$1,465	\$136	\$122	(\$14)	\$1,085	\$855	(\$230)
Uniforms	\$250	\$0	\$21	\$21	\$0	\$146	\$146
<b>Total Starter Marshals</b>	<b>\$35,326</b>	<b>\$4,640</b>	<b>\$2,944</b>	<b>(\$1,697)</b>	<b>\$26,315</b>	<b>\$20,606</b>	<b>(\$5,709)</b>
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$9,998	\$4,725	(\$5,273)	\$45,742	\$33,075	(\$12,667)
<b>Total Merchandise Sales</b>	<b>\$56,700</b>	<b>\$9,998</b>	<b>\$4,725</b>	<b>(\$5,273)</b>	<b>\$45,742</b>	<b>\$33,075</b>	<b>(\$12,667)</b>
<i>Golf Course Maintenance</i>							
Salaries	\$375,393	\$29,574	\$31,283	\$1,709	\$199,708	\$218,979	\$19,271
Administrative Fees	\$9,888	\$608	\$824	\$217	\$4,243	\$5,768	\$1,525
FICA Expense	\$28,718	\$2,187	\$2,393	\$206	\$14,805	\$16,752	\$1,947
Employee Insurance	\$56,217	\$2,595	\$4,685	\$2,090	\$18,926	\$32,793	\$13,867
Workers Compensation	\$7,358	\$546	\$613	\$67	\$3,707	\$4,292	\$585
Unemployment	\$7,175	\$341	\$598	\$257	\$4,955	\$4,185	(\$770)
Drug Testing	\$420	\$38	\$35	(\$3)	\$114	\$245	\$131
Consulting Fees	\$6,000	\$500	\$500	\$0	\$3,500	\$3,500	\$0
Telephone/Internet	\$3,200	\$348	\$267	(\$82)	\$2,308	\$1,867	(\$441)
Utilities/Water	\$25,700	\$2,268	\$2,142	(\$127)	\$14,840	\$14,992	\$151
Repairs	\$32,000	\$3,451	\$2,667	(\$784)	\$28,212	\$18,667	(\$9,546)
Fuel & Oil	\$45,000	\$2,563	\$3,750	\$1,187	\$18,734	\$26,250	\$7,516
Pest Control	\$1,500	\$115	\$125	\$10	\$949	\$875	(\$74)
Irrigation/Drainage	\$18,000	\$118	\$1,500	\$1,382	\$13,314	\$10,500	(\$2,814)

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

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
Sand and Topsoil	\$15,000	\$974	\$1,250	\$276	\$8,750	\$4,442
Flower/Mulch	\$5,000	\$0	\$417	\$417	\$2,917	(\$1,927)
Chemicals	\$3,500	\$2,207	\$4,458	\$2,251	\$19,661	\$11,548
Fertilizer	\$45,000	\$7,327	\$3,750	(\$3,577)	\$43,740	\$26,250
Seed/Sod	\$9,000	\$0	\$750	\$750	\$5,946	(\$696)
Trash Removal	\$3,000	\$131	\$250	\$119	\$918	\$832
Contingency	\$10,000	\$0	\$833	\$833	\$5,833	\$2,821
First Aid	\$600	\$157	\$50	(\$107)	\$350	(\$221)
Office Supplies	\$500	\$0	\$42	\$42	\$28	\$264
Operating Supplies	\$8,000	\$835	\$667	(\$168)	\$8,777	\$4,667
Training	\$500	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$875	\$683
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$700	\$700
Uniforms	\$6,000	\$810	\$500	(\$310)	\$3,500	(\$2,236)
Equipment Rental	\$6,000	\$0	\$500	\$500	\$3,500	\$3,500
Equipment Lease	\$71,412	\$5,951	\$5,951	\$0	\$41,654	\$41,657
Small Tools	\$500	\$0	\$42	\$42	\$0	\$292
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$350
IT Services	\$600	\$0	\$50	\$50	\$350	\$350
<b>Total Golf Course Maintenance</b>	<b>\$854,481</b>	<b>\$63,642</b>	<b>\$71,165</b>	<b>\$7,523</b>	<b>\$467,703</b>	<b>\$498,156</b>
<i>Administrative Expenditures</i>						
Legal Fees	\$1,500	\$0	\$125	\$125	\$875	\$875
Arbitrage	\$600	\$50	\$50	\$0	\$350	\$0
Dissemination	\$1,000	\$83	\$83	(\$0)	\$583	(\$0)
Trustee Fees	\$3,750	\$264	\$313	\$49	\$2,399	\$2,188
Annual Audit	\$1,500	\$113	\$125	\$13	\$863	\$875
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$32,830	\$32,830
Insurance	\$65,000	\$4,868	\$5,417	\$548	\$35,008	\$37,917
Property Taxes	\$6,000	\$851	\$500	(\$351)	\$5,220	\$3,500
<b>Total Administrative Expenditures</b>	<b>\$135,630</b>	<b>\$10,919</b>	<b>\$11,303</b>	<b>\$384</b>	<b>\$77,253</b>	<b>\$79,118</b>
Renewal & Replacement	\$28,880	\$4,010	\$2,407	(\$1,603)	\$17,155	\$16,847
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$28,880</b>	<b>\$4,010</b>	<b>\$2,407</b>	<b>(\$1,603)</b>	<b>\$17,155</b>	<b>\$16,847</b>
<b>Total Revenues</b>	<b>\$1,480,963</b>	<b>\$132,118</b>	<b>\$151,950</b>	<b>(\$19,832)</b>	<b>\$927,151</b>	<b>\$964,591</b>
<b>Total Expenditures</b>	<b>\$1,480,963</b>	<b>\$121,139</b>	<b>\$123,386</b>	<b>\$2,247</b>	<b>\$843,027</b>	<b>\$864,580</b>
<b>Operating Income (Loss)</b>	<b>\$0</b>	<b>\$10,979</b>	<b>\$28,564</b>	<b>(\$17,585)</b>	<b>\$84,124</b>	<b>(\$15,887)</b>

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

	Amended Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$557,649	\$46,471	\$46,471	\$46,471	\$325,295	\$325,295	(\$0)
Interest Income	\$300	\$191	\$191	\$25	\$402	\$175	\$227
Interest Expense	(\$202,949)	(\$16,912)	(\$16,912)	(\$16,912)	(\$118,387)	(\$118,387)	(\$0)
Principal Expense	(\$355,000)	(\$29,583)	(\$29,583)	(\$29,583)	(\$207,083)	(\$207,083)	(\$0)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$0</b>	<b>\$166</b>	<b>\$166</b>	<b>\$0</b>	<b>\$227</b>	<b>\$0</b>	<b>\$227</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$11,145</b>	<b>\$11,145</b>	<b>---</b>	<b>\$84,352</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>(\$2,847,522)</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
<i>Revenues</i>													
Maintenance Assessments	\$27	\$86,402	\$616,368	\$10,667	\$11,945	\$14,536	\$14,702	\$0	\$0	\$0	\$0	\$0	\$754,647
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,890
Interest Income	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
Miscellaneous Income	\$0	\$0	\$0	\$0	\$2,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,935
<b>Total Revenues</b>	<b>\$4,717</b>	<b>\$91,092</b>	<b>\$621,058</b>	<b>\$15,364</b>	<b>\$19,571</b>	<b>\$19,226</b>	<b>\$19,392</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$790,420</b>
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,480	\$2,250	\$3,490	\$1,329	\$2,480	\$2,480	\$2,480	\$0	\$0	\$0	\$0	\$0	\$16,992
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$0	\$188	\$0	\$56	\$0	\$1,212	\$0	\$0	\$0	\$0	\$0	\$1,456
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$3,263
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$488	\$0	\$0	\$0	\$0	\$0	\$3,738
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$1,458
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$0	\$0	\$0	\$0	\$0	\$63,300
Computer Services	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$73	\$126	\$147	\$362	\$99	\$373	\$195	\$0	\$0	\$0	\$0	\$0	\$1,375
Printing & Binding	\$135	\$552	\$107	\$380	\$185	\$95	\$146	\$0	\$0	\$0	\$0	\$0	\$1,600
Insurance	\$565	\$565	\$565	\$565	\$565	\$565	\$565	\$0	\$0	\$0	\$0	\$0	\$3,952
Legal Advertising	\$0	\$0	\$0	\$0	\$185	\$0	\$425	\$0	\$0	\$0	\$0	\$0	\$610
Other Current Charges	\$185	\$118	\$103	\$58	\$137	\$143	\$129	\$0	\$0	\$0	\$0	\$0	\$873
Office Supplies	\$104	\$148	\$108	\$243	\$303	\$190	\$238	\$0	\$0	\$0	\$0	\$0	\$1,334
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$102
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$1,400
<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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,619</b>
<i>Operating Expenditures</i>													
Salaries	\$8,091	\$7,830	\$9,719	\$9,371	\$8,834	\$9,444	\$9,144	\$0	\$0	\$0	\$0	\$0	\$62,433
Administrative Fees	\$55	\$53	\$111	\$94	\$88	\$94	\$91	\$0	\$0	\$0	\$0	\$0	\$587
FICA Expense	\$600	\$580	\$734	\$697	\$646	\$692	\$670	\$0	\$0	\$0	\$0	\$0	\$4,620
Employee Insurance	\$474	\$474	\$474	\$474	\$474	\$474	\$474	\$0	\$0	\$0	\$0	\$0	\$4,497
Workers Compensation	\$153	\$148	\$184	\$178	\$167	\$179	\$173	\$0	\$0	\$0	\$0	\$0	\$1,183
Unemployment	\$0	\$0	\$0	\$520	(\$9)	\$62	\$60	\$0	\$0	\$0	\$0	\$0	\$723
Other Contractual	\$464	\$578	\$494	\$417	\$466	\$434	\$458	\$0	\$0	\$0	\$0	\$0	\$3,511
Training	\$0	\$0	\$0	\$0	\$0	\$430	\$0	\$0	\$0	\$0	\$0	\$0	\$430
Dues, Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
<b>Total Operating</b>	<b>\$9,836</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,030</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	\$375	\$0	\$0	\$0	\$0	\$0	\$5,926
Lake Bank Restoration	\$0	\$0	\$0	\$17,699	\$0	\$22,770	\$18,527	\$0	\$0	\$0	\$0	\$0	\$58,995
Environmental Services	\$4,567	\$63	\$63	\$550	\$63	\$594	\$7,565	\$0	\$0	\$0	\$0	\$0	\$13,164
Water Management System	\$7,565	\$7,765	\$9,175	\$7,765	\$7,565	\$8,875	\$0	\$0	\$0	\$0	\$0	\$0	\$48,708
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$2,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,102
Fire Line Maintenance	\$0	\$1,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,669
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Maintenance</b>	<b>\$12,132</b>	<b>\$9,497</b>	<b>\$9,237</b>	<b>\$27,816</b>	<b>\$13,179</b>	<b>\$32,239</b>	<b>\$26,466</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,566</b>
<b>Grounds Maintenance Expenditures</b>													
Salaries	\$11,155	\$10,805	\$10,922	\$10,528	\$8,386	\$9,416	\$11,223	\$0	\$0	\$0	\$0	\$0	\$72,435
Administrative Fees	\$259	\$251	\$259	\$259	\$242	\$259	\$251	\$0	\$0	\$0	\$0	\$0	\$1,780
FICA	\$804	\$778	\$789	\$742	\$595	\$669	\$795	\$0	\$0	\$0	\$0	\$0	\$5,172
Health Insurance	\$1,774	\$1,774	\$1,502	\$2,012	\$1,681	\$1,963	\$1,479	\$0	\$0	\$0	\$0	\$0	\$12,184
Workers Compensation	\$211	\$205	\$207	\$199	\$159	\$178	\$212	\$0	\$0	\$0	\$0	\$0	\$1,372
Unemployment	\$18	\$18	\$18	\$73	\$432	\$246	\$159	\$0	\$0	\$0	\$0	\$0	\$1,466
Telephone	\$170	\$164	\$106	\$166	\$50	\$50	\$366	\$0	\$0	\$0	\$0	\$0	\$1,070
Utilities	\$411	\$563	\$460	\$399	\$346	\$453	\$476	\$0	\$0	\$0	\$0	\$0	\$3,108
Insurance	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$0	\$0	\$0	\$0	\$0	\$1,082
Repairs	\$706	\$1,226	\$190	\$1,056	\$141	\$0	\$483	\$0	\$0	\$0	\$0	\$0	\$3,893
Fuel	\$975	\$1,607	\$1,584	\$1,259	\$799	\$1,096	\$1,239	\$0	\$0	\$0	\$0	\$0	\$8,538
Park Maintenance	\$319	\$151	\$146	\$160	\$209	\$338	\$154	\$0	\$0	\$0	\$0	\$0	\$1,477
Chemicals	\$95	\$410	\$358	\$0	\$64	\$303	\$399	\$0	\$0	\$0	\$0	\$0	\$1,630
Contingencies	\$1,330	\$0	\$0	\$0	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,670
Refuse	\$215	\$860	\$1,174	\$0	\$1,290	\$1,075	\$645	\$0	\$0	\$0	\$0	\$0	\$5,259
Office Supplies	\$21	\$153	\$79	\$0	\$150	\$48	\$77	\$0	\$0	\$0	\$0	\$0	\$328
Uniforms	\$219	\$219	\$273	\$219	\$219	\$322	\$258	\$0	\$0	\$0	\$0	\$0	\$1,728
Maintenance Reserve - Transfer Out	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$0	\$0	\$0	\$0	\$0	\$36,490
<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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,811</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$472,027</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$318,394</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	0	0	0	0	0	19,930
Member Rounds	698	711	718	595	774	937	856	0	0	0	0	0	5,289
Comp Rounds	503	487	506	421	509	639	541	0	0	0	0	0	3,606
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$31	\$31	\$36	\$36	\$36	\$32	\$0	\$0	\$0	\$0	\$0	\$34
<i>Revenues:</i>													
Greens Fees	\$61,079	\$82,957	\$89,232	\$83,889	\$116,415	\$148,434	\$98,162	\$0	\$0	\$0	\$0	\$0	\$680,167
Greens Cards - Sales	\$0	\$0	\$0	\$0	(\$899)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$5,936)	(\$3,895)	(\$3,912)	(\$1,661)	(\$899)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,303)
Gift Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$1,063	\$98	\$0	\$0	\$0	\$0	\$0	\$1,161
Gift Cards - Usage	\$0	\$0	\$0	\$0	\$0	(\$5,255)	(\$3,356)	\$0	\$0	\$0	\$0	\$0	(\$8,611)
Season Advance/Trail Fees	\$10,830	\$16,214	\$12,874	\$25,210	\$23,009	\$29,547	\$15,773	\$0	\$0	\$0	\$0	\$0	\$133,457
Associate Memberships	\$1,490	\$596	\$1,639	\$694	\$745	\$298	\$149	\$0	\$0	\$0	\$0	\$0	\$5,611
Driving Range	\$2,653	\$3,980	\$4,583	\$4,078	\$5,409	\$10,486	\$7,537	\$0	\$0	\$0	\$0	\$0	\$38,746
Golf Lessons	\$255	\$80	\$542	\$440	\$630	\$200	\$325	\$0	\$0	\$0	\$0	\$0	\$2,472
Merchandise Sales	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$0	\$0	\$0	\$0	\$0	\$65,897
Restaurant	(\$947)	\$1,281	\$2,101	(\$179)	\$276	\$188	(\$466)	\$0	\$0	\$0	\$0	\$0	(\$308)
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$13,141
Miscellaneous Income	\$2,612	\$3,020	\$4,278	\$3,416	\$1,122	(\$2,056)	(\$871)	\$0	\$0	\$0	\$0	\$0	\$11,521.54
<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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$927,151</b>
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,957	\$1,595	\$1,653	\$1,212	\$1,191	\$1,161	\$1,843	\$0	\$0	\$0	\$0	\$0	\$10,612
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	\$0	\$0	\$0	\$0	\$0	\$6,675
Postage	\$0	\$0	\$0	\$0	\$0	\$35	\$1	\$0	\$0	\$0	\$0	\$0	\$36
Printing & Binding	\$322	\$0	\$0	\$302	\$0	\$339	\$609	\$0	\$0	\$0	\$0	\$0	\$1,572
Utilities	\$332	\$365	\$379	\$424	\$347	\$353	\$362	\$0	\$0	\$0	\$0	\$0	\$2,562
Repairs & Maintenance	\$488	\$180	\$331	\$699	\$1,366	\$44	\$164	\$0	\$0	\$0	\$0	\$0	\$3,271
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	\$0	\$0	\$0	\$0	\$0	\$14,531
Bank Charges	\$1,054	\$1,531	\$2,033	\$2,168	\$2,085	\$2,963	\$3,688	\$0	\$0	\$0	\$0	\$0	\$15,521
Office Supplies	\$59	\$52	\$75	\$263	\$141	\$30	\$37	\$0	\$0	\$0	\$0	\$0	\$657
Operating Supplies	\$1,977	\$555	\$951	\$800	\$345	\$412	\$1,089	\$0	\$0	\$0	\$0	\$0	\$6,128
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$0	\$0	\$110	\$150	\$0	\$535	\$0	\$0	\$0	\$0	\$0	\$0	\$795
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	\$0	\$0	\$0	\$0	\$0	\$1,789
Contractual Security	\$268	\$268	\$268	\$268	\$268	\$268	\$268	\$0	\$0	\$0	\$0	\$0	\$1,877
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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$66,301</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	\$0	\$0	\$0	\$0	\$0	\$4,735
Repairs & Maintenance	\$75	\$0	\$0	\$637	\$850	\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$1,940
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$142	\$0	\$0	\$0	\$0	\$0	\$991
Operating Supplies	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
Equipment Lease	\$0	\$175	\$88	\$88	\$88	\$88	\$87	\$0	\$0	\$0	\$0	\$0	\$613
<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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,105</b>
<b>Proshop:</b>													
Salaries	\$6,316	\$6,656	\$6,136	\$6,923	\$5,650	\$6,148	\$6,167	\$0	\$0	\$0	\$0	\$0	\$43,996
Administrative Fees	\$253	\$244	\$235	\$277	\$273	\$292	\$283	\$0	\$0	\$0	\$0	\$0	\$1,856
FICA	\$483	\$509	\$469	\$530	\$432	\$470	\$472	\$0	\$0	\$0	\$0	\$0	\$3,365
Health Insurance	\$27	\$27	\$19	\$27	\$50	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$221
Workers Compensation	\$120	\$126	\$116	\$131	\$107	\$116	\$117	\$0	\$0	\$0	\$0	\$0	\$833
Unemployment	\$91	\$117	\$64	\$402	\$314	\$305	\$171	\$0	\$0	\$0	\$0	\$0	\$1,464
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$590	\$615	\$553	\$561	\$471	\$593	\$607	\$0	\$0	\$0	\$0	\$0	\$3,990
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$142	\$0	\$0	\$0	\$0	\$0	\$991
Supplies	\$114	\$59	\$357	\$51	\$51	\$51	\$557	\$0	\$0	\$0	\$0	\$0	\$1,041
Uniforms	\$0	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Pro Shop Expenditures</b>	<b>\$8,135</b>	<b>\$8,496</b>	<b>\$7,949</b>	<b>\$9,185</b>	<b>\$7,661</b>	<b>\$8,152</b>	<b>\$8,350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$57,929</b>
<b>Merchandise Sales:</b>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$0	\$0	\$0	\$0	\$0	\$45,742
<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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,742</b>
<b>Cart Facility:</b>													
Salaries	\$6,424	\$4,297	\$4,206	\$4,432	\$4,675	\$5,390	\$5,124	\$0	\$0	\$0	\$0	\$0	\$34,549
Administrative Fees	\$581	\$459	\$436	\$435	\$407	\$435	\$389	\$0	\$0	\$0	\$0	\$0	\$3,142
FICA Expense	\$418	\$329	\$322	\$339	\$356	\$412	\$392	\$0	\$0	\$0	\$0	\$0	\$2,570
Workers Compensation	\$104	\$81	\$80	\$84	\$89	\$102	\$124	\$0	\$0	\$0	\$0	\$0	\$664
Unemployment	\$266	\$205	\$146	\$252	\$259	\$299	\$364	\$0	\$0	\$0	\$0	\$0	\$1,791
Utilities	\$649	\$835	\$1,105	\$1,011	\$853	\$1,046	\$951	\$0	\$0	\$0	\$0	\$0	\$6,450
Fuel	\$23	\$31	\$41	\$34	\$23	\$32	\$27	\$0	\$0	\$0	\$0	\$0	\$211
Golf Cart Lease	\$4,450	\$4,450	\$4,451	\$130	\$130	\$130	\$130	\$0	\$0	\$0	\$0	\$0	\$13,871
Cart Maintenance	\$97	\$1,412	\$263	\$594	\$109	\$1,087	\$321	\$0	\$0	\$0	\$0	\$0	\$3,882
Cart & Facilities Supplies	\$94	\$0	\$0	\$0	\$140	\$123	\$42	\$0	\$0	\$0	\$0	\$0	\$399
Driving Range	\$0	\$0	\$1,626	\$1,167	\$334	\$4,371	\$497	\$0	\$0	\$0	\$0	\$0	\$7,995
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Cart Facility</b>	<b>\$13,106</b>	<b>\$12,099</b>	<b>\$12,676</b>	<b>\$8,477</b>	<b>\$7,376</b>	<b>\$13,427</b>	<b>\$8,362</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,523</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	\$0	\$0	\$0	\$0	\$0	\$21,392
Administrative Fees	\$130	\$230	\$237	\$321	\$270	\$277	\$268	\$0	\$0	\$0	\$0	\$0	\$1,733
FICA Expense	\$165	\$193	\$209	\$227	\$300	\$317	\$298	\$0	\$0	\$0	\$0	\$0	\$1,709
Workers Compensation	\$41	\$48	\$52	\$56	\$74	\$79	\$46	\$0	\$0	\$0	\$0	\$0	\$396
Unemployment	\$120	\$137	\$74	\$170	\$218	\$230	\$136	\$0	\$0	\$0	\$0	\$0	\$1,085
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Starter Marshals</b>	<b>\$1,665</b>	<b>\$3,125</b>	<b>\$3,310</b>	<b>\$3,740</b>	<b>\$4,787</b>	<b>\$5,048</b>	<b>\$4,640</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,315</b>

**Golf Course Maintenance:**

Salaries	\$26,218	\$26,810	\$29,136	\$28,138	\$28,933	\$30,901	\$29,574	\$0	\$0	\$0	\$0	\$0	\$199,708
Administrative Fees	\$602	\$540	\$651	\$628	\$587	\$628	\$608	\$0	\$0	\$0	\$0	\$0	\$4,243
FICA Expense	\$1,939	\$1,987	\$2,178	\$2,084	\$2,144	\$2,286	\$2,187	\$0	\$0	\$0	\$0	\$0	\$14,805
Employee Insurance	\$2,923	\$2,923	\$2,682	\$2,503	\$2,661	\$2,639	\$2,595	\$0	\$0	\$0	\$0	\$0	\$18,926
Workers Compensation	\$490	\$496	\$542	\$526	\$535	\$571	\$546	\$0	\$0	\$0	\$0	\$0	\$3,707
Unemployment	\$86	\$124	\$258	\$1,393	\$1,286	\$1,266	\$341	\$0	\$0	\$0	\$0	\$0	\$4,955
Drug Testing	\$0	\$38	\$38	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$114
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$3,500
Telephone/Internet	\$323	\$320	\$320	\$332	\$332	\$332	\$348	\$0	\$0	\$0	\$0	\$0	\$2,308
Utilities/Water	\$2,069	\$2,586	\$2,191	\$1,935	\$1,633	\$2,157	\$2,268	\$0	\$0	\$0	\$0	\$0	\$14,840
Repairs	\$4,285	\$2,698	\$5,118	\$3,827	\$4,686	\$4,147	\$3,451	\$0	\$0	\$0	\$0	\$0	\$28,212
Fuel & Oil	\$2,088	\$3,421	\$3,425	\$2,782	\$1,998	\$2,457	\$2,563	\$0	\$0	\$0	\$0	\$0	\$18,734
Pest Control	\$115	\$257	\$115	\$115	\$115	\$115	\$115	\$0	\$0	\$0	\$0	\$0	\$949
Irrigation/Drainage	\$1,175	\$2,037	\$1,844	\$1,922	\$4,216	\$2,001	\$118	\$0	\$0	\$0	\$0	\$0	\$13,314
Sand and Topsoil	\$569	\$0	\$0	\$1,025	\$1,275	\$465	\$974	\$0	\$0	\$0	\$0	\$0	\$4,308
Flower/Mulch	\$0	\$525	\$0	\$3,419	\$449	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$4,843
Chemicals	\$5,904	\$3,904	\$1,316	\$2,819	\$1,990	\$1,520	\$2,207	\$0	\$0	\$0	\$0	\$0	\$19,661
Fertilizer	\$1,191	\$3,565	\$9,729	\$8,382	\$6,770	\$6,777	\$7,327	\$0	\$0	\$0	\$0	\$0	\$43,740
Seed/Sod	\$920	\$1,214	\$920	\$920	\$1,050	\$922	\$131	\$0	\$0	\$0	\$0	\$0	\$5,946
Trash Removal	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$0	\$0	\$0	\$0	\$0	\$918
Contingency	\$232	\$720	\$741	\$1,185	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,012
First Aid	\$309	\$0	\$0	\$105	\$0	\$0	\$157	\$0	\$0	\$0	\$0	\$0	\$571
Office Supplies	\$0	\$0	\$0	\$28	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$28
Operating Supplies	\$1,337	\$713	\$2,589	\$1,580	\$727	\$996	\$835	\$0	\$0	\$0	\$0	\$0	\$8,777
Training	\$0	\$0	\$0	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0
Uniforms	\$639	\$695	\$846	\$720	\$978	\$1,049	\$810	\$0	\$0	\$0	\$0	\$0	\$5,736
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	\$0	\$0	\$0	\$0	\$0	\$41,654
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>\$68,281</b>	<b>\$63,842</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$467,703</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	\$0	\$0	\$0	\$0	\$0	\$350
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$264	\$0	\$0	\$0	\$0	\$0	\$2,399
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$113	\$0	\$0	\$0	\$0	\$0	\$863
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,830
Insurance	\$5,417	\$5,427	\$4,824	\$4,824	\$4,824	\$4,824	\$4,868	\$0	\$0	\$0	\$0	\$0	\$35,008
Property Taxes	\$500	\$463	\$851	\$851	\$851	\$851	\$851	\$0	\$0	\$0	\$0	\$0	\$5,220
<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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$77,253</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Reserves:</i>													
Renewal & Replacement	\$1,254	\$1,594	\$2,224	\$2,431	\$2,467	\$3,176	\$4,010	\$0	\$0	\$0	\$0	\$0	\$17,155
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$1,254</b>	<b>\$1,594</b>	<b>\$2,224</b>	<b>\$2,431</b>	<b>\$2,467</b>	<b>\$3,176</b>	<b>\$4,010</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,155</b>
<b>Total Revenues</b>	<b>\$79,877</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$927,151</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$843,027</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$84,124</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	\$0	\$0	\$0	\$0	\$0	\$325,295
Interest Income	\$17	\$19	\$16	\$32	\$53	\$75	\$191	\$0	\$0	\$0	\$0	\$0	\$402
Interest Expense	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	\$0	\$0	\$0	\$0	\$0	(\$118,387)
Principal Expense	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	\$0	\$0	\$0	\$0	\$0	(\$207,083)
<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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$227</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$84,352</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	\$0	\$0	\$0	\$0	\$0	\$65,897
<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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,897</b>
<i>Expenditures</i>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$0	\$0	\$0	\$0	\$0	\$45,742
<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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,742</b>
Operating Income (Loss)	(\$51)	\$4,606	\$2,100	\$2,844	\$1,486	\$6,297	\$2,873	\$0	\$0	\$0	\$0	\$0	\$20,155

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

	Actuals		Year to Date		Variance
	3/31/15	3/31/16	3/31/15	3/31/16	
<i>Revenues:</i>					
Greens Fees	\$ 113,047	\$ 98,162	\$ 692,807	\$ 680,167	\$ (12,640)
Greens Cards - Sales	\$ 6,731	\$ -	\$ 42,773	\$ -	\$ (42,773)
Greens Cards - Usage	\$ (10,572)	\$ -	\$ (94,208)	\$ (16,303)	\$ 77,905
Gift Cards - Sales	\$ -	\$ 98	\$ -	\$ 1,161	\$ 1,161
Gift Cards - Usage	\$ -	\$ (3,356)	\$ -	\$ (8,611)	\$ (8,611)
Season Advance/Trail Fees	\$ 18,619	\$ 15,773	\$ 132,821	\$ 133,457	\$ 635
Season Advance/Trail Fees Surcharge	\$ 90	\$ -	\$ 1,020	\$ -	\$ (1,020)
Associate Memberships	\$ -	\$ 149	\$ -	\$ 5,811	\$ 5,811
Driving Range	\$ 4,880	\$ 7,557	\$ 29,595	\$ 38,746	\$ 9,150
Golf Lessons	\$ 624	\$ 325	\$ 3,319	\$ 2,472	\$ (847)
Merchandise Sales	\$ 10,013	\$ 12,871	\$ 56,048	\$ 65,897	\$ 9,849
Restaurant	\$ 27,176	\$ (466)	\$ 152,407	\$ (308)	\$ (152,715)
Special Assessments - Operations	\$ 1,818	\$ 1,877	\$ 12,729	\$ 13,141	\$ 412
Miscellaneous Income	\$ 2,870	\$ (871)	\$ 12,689	\$ 11,522	\$ (1,167)
<b>Total Revenues</b>	<b>\$ 175,298</b>	<b>\$ 132,118</b>	<b>\$ 1,042,000</b>	<b>\$ 927,151</b>	<b>\$ (114,849)</b>
<i>Expenditures:</i>					
Golf Course Expenditures	\$ 9,691	\$ 10,267	\$ 53,988	\$ 66,301	\$ (12,313)
Restraunt	\$ 28,614	\$ 951	\$ 163,155	\$ 9,105	\$ 154,050
Proshop	\$ 8,875	\$ 8,350	\$ 58,683	\$ 57,929	\$ 753
Merchandise Sales	\$ 10,747	\$ 9,998	\$ 37,616	\$ 45,742	\$ (8,126)
Cart Facility	\$ 14,349	\$ 8,362	\$ 83,288	\$ 75,523	\$ 7,765
Starter Marshals	\$ 3,853	\$ 4,640	\$ 22,754	\$ 26,315	\$ (3,561)
Golf Course Maintenance	\$ 58,805	\$ 63,642	\$ 391,534	\$ 467,703	\$ (76,170)
Administrative	\$ 10,782	\$ 10,919	\$ 76,485	\$ 77,253	\$ (768)
Reserves	\$ 4,361	\$ 4,010	\$ 19,831	\$ 17,155	\$ 2,676
<b>Total Expenditures</b>	<b>\$ 150,078</b>	<b>\$ 121,139</b>	<b>\$ 907,333</b>	<b>\$ 843,027</b>	<b>\$ 64,306</b>
<b>Operating Income/(Loss)</b>	<b>\$ 25,220</b>	<b>\$ 10,979</b>	<b>\$ 134,667</b>	<b>\$ 84,124</b>	<b>\$ (50,543)</b>

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

	Actuals		Variance		Year to Date		Year to Date		Variance	
	2/28/15	2/29/16			2/28/15	2/29/16	2/28/15	2/29/16	2/28/15	2/29/16
<i>Revenues: (1)</i>										
Greens Fees	\$ 113,047	\$ 98,162	\$ (14,886)	\$ 692,807	\$ 680,167	\$ (12,640)				
Greens Cards - Sales	\$ 6,731	\$ -	\$ (6,731)	\$ 42,773	\$ -	\$ (42,773)				
Greens Cards - Usage	\$ (10,572)	\$ -	\$ 10,572	\$ (94,208)	\$ (16,303)	\$ 77,905				
Gift Cards - Sales		\$ 98	\$ 98	\$ -	\$ 1,161	\$ 1,161				
Gift Cards - Usage		\$ (3,356)	\$ (3,356)	\$ -	\$ (8,611)	\$ (8,611)				
Season Advance/Trail Fees	\$ 18,619	\$ 15,773	\$ (2,846)	\$ 132,821	\$ 133,457	\$ 635				
Season Advance/Trail Fees Surcharge	\$ 90	\$ -	\$ (90)	\$ 1,020	\$ -	\$ (1,020)				
Associate Memberships		\$ 149	\$ 149	\$ -	\$ 5,811	\$ 5,811				
Driving Range	\$ 4,880	\$ 7,557	\$ 2,677	\$ 29,595	\$ 38,746	\$ 9,150				
Golf Lessons	\$ 624	\$ 325	\$ (299)	\$ 3,319	\$ 2,472	\$ (847)				
Merchandise Sales	\$ 10,013	\$ 12,871	\$ 2,857	\$ 56,048	\$ 65,897	\$ 9,849				
Special Assessments - Operations	\$ 1,818	\$ 1,877	\$ 59	\$ 12,729	\$ 13,141	\$ 412				
Miscellaneous Income	\$ 2,870	\$ (871)	\$ (3,741)	\$ 12,689	\$ 11,522	\$ (1,167)				
<b>Total Revenues</b>	<b>\$ 148,121</b>	<b>\$ 132,584</b>	<b>\$ (15,538)</b>	<b>\$ 889,593</b>	<b>\$ 927,459</b>	<b>\$ 37,866</b>				
<i>Expenditures: (2)</i>										
Golf Course Expenditures	\$ 9,691	\$ 10,267	\$ (576)	\$ 53,988	\$ 66,301	\$ (12,313)				
Proshop	\$ 8,875	\$ 8,350	\$ 524	\$ 58,683	\$ 57,929	\$ 753				
Merchandise Sales	\$ 10,747	\$ 9,998	\$ 749	\$ 37,616	\$ 45,742	\$ (8,126)				
Cart Facility	\$ 14,349	\$ 8,362	\$ 5,987	\$ 83,288	\$ 75,523	\$ 7,765				
Starter Marshals	\$ 3,853	\$ 4,640	\$ (787)	\$ 22,754	\$ 26,315	\$ (3,561)				
Golf Course Maintenance	\$ 58,805	\$ 63,642	\$ (4,838)	\$ 391,534	\$ 467,703	\$ (76,170)				
Administrative	\$ 10,782	\$ 10,919	\$ (137)	\$ 76,485	\$ 77,253	\$ (768)				
Reserves	\$ 4,361	\$ 4,010	\$ 352	\$ 19,831	\$ 17,155	\$ 2,676				
<b>Total Expenditures</b>	<b>\$ 121,464</b>	<b>\$ 120,188</b>	<b>\$ 1,275</b>	<b>\$ 744,178</b>	<b>\$ 833,922</b>	<b>\$ (89,744)</b>				
<b>Operating Income/(Loss)</b>	<b>\$ 26,658</b>	<b>\$ 12,395</b>	<b>\$ (14,262)</b>	<b>\$ 145,415</b>	<b>\$ 93,537</b>	<b>\$ (51,878)</b>				

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

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
	\$ 3,559,170.10	\$ 754,647.31	\$ 2,262,754.77	\$ 541,768.03	\$ 3,559,170.11

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,423,170	63.58%	\$ 2,262,754.77	\$ (2,262,755.77)	\$ (1)
General Fund	\$ 808,157	21.20%	\$ 754,647.31	\$ (754,647.31)	\$ -
Recreation Fund	\$ 580,176	15.22%	\$ 541,768.03	\$ (541,768.02)	\$ 0
	\$ 3,811,503	100.00%	\$ 3,559,170.11	\$ (3,559,171.11)	\$ (1)

(1) Represents Postage Billing deductions from March 8, 2016 distribution

(2) Represents Postage Billing deductions from April 7, 2016 distribution

## Viera East Cash Flow Analysis FY 2016

	Actuals												Projections					Totals
	October	November	December	January	February	March	April	May	June	July	August	September						
<b>I. Cash Flows:</b>																		
<b>Starting Funds</b>																		
Carry Forward																		
<b>Revenues</b>																		
Golf Course	\$33,128	(\$1,640)	\$1,227	(\$3,955)	(\$3,759)	\$33,936	\$106,272	\$117,251	\$118,950	\$111,330	\$83,326	\$65,368						
Course Operations	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$124,911	\$115,592	\$95,208	\$105,254	\$75,406	\$1,443,522					
Restaurant	\$80,624	\$112,487	\$119,433	\$123,531	\$158,500	\$200,300	\$132,584	\$124,911	\$115,592	\$95,208	\$105,254	\$75,406	\$1,443,830					
	-\$947	-\$1,281	\$2,101	\$(179)	\$276	\$188	\$(466)						(\$308)					
<b>Total All Cash</b>	\$112,805	\$109,566	\$122,761	\$119,397	\$155,017	\$234,424	\$238,390	\$242,162	\$234,542	\$206,538	\$188,560	\$140,774	\$1,443,522					
<b>Expenses</b>																		
Golf Course	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$128,152	\$121,139	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$1,459,088					
Course Operations	\$112,026	\$108,014	\$125,976	\$121,463	\$119,429	\$126,827	\$120,188	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$1,449,984					
Restaurant	\$2,419	\$325	\$740	\$1,693	\$1,651	\$1,325	\$951	\$0	\$0	\$0	\$0	\$0	\$9,104					
<b>Cash Less Expenses</b>	(\$1,640)	\$1,227	(\$3,955)	(\$3,759)	\$33,936	\$106,272	\$117,251	\$118,950	\$111,330	\$83,326	\$65,368	\$17,562						
	Projected Revenues FY 2016												\$1,443,522					
	Projected Expenses FY 2016												\$1,459,088					
	Projected Surplus(Deficit) FY 2016												(\$15,566)					

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

	<u>Rounds of Golf</u>			
	<u>Monthly</u>	<u>%</u>	<u>Year-to-Date</u>	<u>%</u>
Rounds of Golf - Public	3,631		23,536	
Rounds of Golf - Green Card Usage	-	0%	454	2%
Rounds of Golf - CDD Resident	816	18%	5,295	18%
Rounds of Golf - Public	2,274	51%	14,181	49%
Rounds of Golf - Member	856	19%	5,289	18%
Rounds of Golf - Staff/Comp	220	5%	1,482	5%
Rounds of Golf - GolfNow Trade	321	7%	2,124	7%
<b>Total Rounds</b>	<b>4,487</b>	<b>100%</b>	<b>28,825</b>	<b>100%</b>

<u>Revenues</u>	
Greens Fees	\$ 98,162
Green Card Usage	\$ -
<b>Adjusted Greens Fee Revenue (Net)</b>	<b>\$ 98,162</b>
Revenues Green Card Usage	\$ -
Revenues CDD Residents	\$ 22,914
Revenues Public	\$ 75,248
Revenues Prepaid	\$ 15,773
	<b>\$ 113,935</b>
	<b>\$ 680,167</b>
	<b>\$ (16,303)</b>
	<b>\$ 663,864</b>
	<b>\$ (16,303)</b>
	<b>\$ 163,494</b>
	<b>\$ 516,673</b>
	<b>\$ 133,457</b>
	<b>\$ 797,321</b>

**Average Revenue Per Round**

Revenue Per Round Green Card Usage	#DIV/0!	\$ (35.91)
Revenue Per Round CDD Residents	\$ 28.08	\$ 30.88
Revenue Per Round Public	\$ 33.09	\$ 36.43
Revenue Per Round Prepaid	\$ 18.43	\$ 25.23