

Viera East Community Development District

Combined Balance Sheet
February 29, 2016

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
Assets					
Operating Account	\$643,771	\$82,327	---	\$123,159	\$849,256
Accounts Receivable	---	---	---	\$2,649	\$2,649
Assessment Receivable	\$493	---	---	---	\$493
Due From Golf Course	---	---	---	\$14,017	\$14,017
Due From General Fund	---	---	---	---	\$0
Due From Capital Reserve	---	---	---	---	\$0
Due from Other	---	---	---	\$49,457	\$49,457
Inventory - Pro Shop	---	---	---	---	---
Investments:					
Custody Account	---	\$637,245	---	---	\$637,245
Benefit Assessment- Series 2012	---	---	---	\$460,015	\$460,015
Reserve - Series 2012	---	---	---	\$280,290	\$280,290
Bond Service 2006	---	---	\$2,301,877	---	\$2,301,877
Improvements (Net of Depreciation)	---	---	---	\$1,156,762	\$1,156,762
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$10,924	---	---	\$75,330	\$86,254
Total Assets	\$655,187	\$719,571	\$2,301,877	\$2,161,679	\$5,838,314
Liabilities					
Accounts Payable	\$12,555	---	---	\$14,546	\$27,101
Accrued Expenses	\$5,119	---	---	\$4,979	\$10,097
Deferred Revenue- Season Advance	---	---	---	\$95,936	\$95,936
Deferred Revenue- Special Assessments O&M	---	---	---	\$13,141	\$13,141
Deferred Revenue- Special Assessments Debt	---	---	---	\$265,890	\$265,890
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	---	\$493	\$493
Accrued Interest Payable	---	---	---	\$65,672	\$65,672
Accrued Principal Payable	---	---	---	\$147,917	\$147,917
Golf Cart Lease Payable	---	---	---	\$13,128	\$13,128
Sales Tax Payable	---	---	---	\$8,655	\$8,655
Due to Golf Course	\$14,017	---	---	---	\$14,017
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$4,094	---	---	\$10,450	\$14,545
Bonds Payable - Series 2012	---	---	---	\$4,800,000	\$4,800,000
Bond Discount	---	---	---	(\$26,643)	(\$26,643)
Deferred Loss	---	---	---	(\$264,270)	(\$264,270)
Fund Equity					
Net Assets	---	---	---	(\$2,996,215)	(\$2,996,215)
Fund Balances					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$10,924	---	---	---	\$10,924
Unassigned	\$432,478	\$719,571	---	---	\$1,152,050
Restricted for Debt Service	---	---	\$2,301,877	---	\$2,301,877
Total Liabilities, Fund Equity, Other	\$655,187	\$719,571	\$2,301,877	\$2,161,679	\$5,838,314

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending February 29, 2016

	Adopted Budget	Prorated Budget 2/29/16	Actual 2/29/16	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$725,409	\$725,409	\$0
Golf Course Administrative Services	\$56,280	\$23,450	\$23,450	\$0
Interest Income	\$100	\$42	\$8	(\$34)
Miscellaneous Income	\$0	\$0	\$2,935	\$2,935
Total Revenues	\$864,536	\$748,900	\$751,802	\$2,902

Administrative Expenditures

Supervisors Fees	\$29,587	\$12,328	\$12,031	\$297
Engineering Fees	\$5,000	\$2,083	\$0	\$2,083
Attorney's Fees	\$5,000	\$2,083	\$244	\$1,839
Dissemination	\$1,000	\$417	\$417	(\$0)
Trustee Fees	\$5,600	\$2,333	\$2,333	(\$0)
Annual Audit	\$6,500	\$2,708	\$2,708	(\$0)
Collection Agent	\$2,500	\$1,042	\$1,042	\$0
Management Fees	\$108,515	\$45,215	\$45,214	\$0
Computer Services	\$1,000	\$417	\$417	\$0
Telephone	\$250	\$104	\$0	\$104
Postage	\$1,500	\$625	\$807	(\$182)
Printing & Binding	\$3,000	\$1,250	\$1,359	(\$109)
Insurance	\$7,510	\$3,129	\$2,823	\$306
Legal Advertising	\$2,500	\$1,042	\$185	\$857
Other Current Charges	\$1,500	\$625	\$601	\$24
Office Supplies	\$1,000	\$417	\$907	(\$490)
Dues & Licenses	\$175	\$73	\$73	(\$0)
Website Maintenance	\$2,400	\$1,000	\$1,000	\$0
Total Administrative	\$184,537	\$76,890	\$72,160	\$4,730

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending February 29, 2016

	Adopted Budget	Prorated Budget 2/29/16	Actual 2/29/16	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$113,570	\$47,321	\$43,845	\$3,476
Administrative Fee	\$1,128	\$470	\$402	\$68
FICA Expense	\$7,486	\$3,119	\$3,257	(\$138)
Employee Insurance	\$6,006	\$2,503	\$3,044	(\$542)
Workers Compensation	\$2,382	\$993	\$831	\$162
Unemployment	\$853	\$355	\$601	(\$246)
Other Contractual	\$5,100	\$2,125	\$2,419	(\$294)
Training	\$500	\$208	\$0	\$208
Dues, Licenses	\$100	\$42	\$0	\$42
Uniforms	\$500	\$208	\$247	(\$39)
Total Operating	\$137,625	\$57,344	\$54,645	\$2,698

Maintenance Expenditures

Canal Maintenance	\$5,000	\$2,083	\$5,551	(\$3,468)
Lake Bank Restoration	\$60,000	\$17,699	\$17,699	\$0
Environmental Services	\$39,000	\$16,250	\$5,005	\$11,245
Water Management System	\$99,000	\$41,250	\$39,835	\$1,416
Control Burns	\$15,000	\$0	\$0	\$0
Contingencies	\$10,000	\$4,167	\$2,102	\$2,064
Fire Line Maintenance	\$5,000	\$2,083	\$1,669	\$414
Basin Repair	\$5,000	\$2,083	\$0	\$2,083
Total Maintenance	\$238,000	\$85,615	\$71,861	\$13,754

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending February 29, 2016

	Adopted Budget	Prorated Budget 2/29/16	Actual 2/29/16	Variance
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Grounds Maintenance Expenditures

Salaries	\$135,351	\$56,396	\$51,796	\$4,600
Administrative Fees	\$3,132	\$1,305	\$1,270	\$35
FICA	\$10,254	\$4,273	\$3,708	\$564
Health Insurance	\$23,412	\$9,755	\$8,742	\$1,013
Workers Compensation	\$2,627	\$1,095	\$981	\$113
Unemployment	\$2,132	\$888	\$1,060	(\$172)
Telephone	\$1,500	\$625	\$654	(\$29)
Utilities	\$7,000	\$2,917	\$2,179	\$738
Insurance	\$1,162	\$484	\$773	(\$288)
Repairs	\$15,000	\$6,250	\$3,320	\$2,930
Fuel	\$23,000	\$9,583	\$6,223	\$3,360
Park Maintenance	\$3,000	\$1,250	\$985	\$265
Chemicals	\$5,000	\$2,083	\$927	\$1,156
Contingencies	\$1,000	\$417	\$1,670	(\$1,253)
Refuse	\$5,000	\$2,083	\$3,539	(\$1,455)
Office Supplies	\$250	\$104	\$403	(\$299)
Uniforms	\$3,000	\$1,250	\$1,148	\$102
Maintenance Reserve - Transfer Out	\$62,554	\$26,064	\$26,064	(\$0)
Total Grounds Maintenance	\$304,374	\$126,823	\$115,443	\$11,380
Total Expenditures	\$864,536	\$346,672	\$314,109	\$32,563
Excess Revenue/(Expenditures)	\$0	\$402,229	\$437,693	\$35,464
Beginning Fund Balance	\$0	\$0	\$181,710	\$181,710
Ending Fund Balance	\$0	\$402,229	\$619,402	\$217,174

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending February 29, 2016

	Adopted Budget	Prorated Budget 2/29/16	Actual 2/29/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$104	\$992	\$888
Reserve Funding - Transfer In (General)	\$62,554	\$26,064	\$26,064	\$0
Reserve Funding - Transfer In (Golf)	\$28,880	\$12,033	\$9,970	(\$2,063)
Total Revenues	\$91,684	\$38,202	\$37,026	(\$1,176)
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$137,407	(\$137,407)
Total Expenditures	\$0	\$0	\$137,407	(\$137,407)
Excess Revenues/(Expenditures)	\$91,684		(\$100,381)	
Beginning Fund Balance	\$785,491		\$819,953	
Ending Fund Balance	\$877,175		\$719,571	

Viera East Community Development District

Capital Reserve Fund

Capital Outlay Check Register Detail
For Period Ending February 29, 2016

Check Date	Vendor	Detail	Amount
FY2015			
12/2/14	M&M Professional Grounds	Sod	\$ 3,600
12/2/14	Rockledge Mower	Mower	\$ 420
1/8/15	Weeks Farm	Maintenance Equipment	\$ 7,613
1/8/15	BlueTarp	Water Pump	\$ 607
2/10/15	Pirtek	Equipment Hoses	\$ 1,199
4/3/15	Paynes Restaurant Equipment	Kitchen Fryer	\$ 950
4/3/15	Hobart	Fryer Service Call	\$ 259
4/3/15	D&H Magic Air	Clean Ice Machine	\$ 558
4/3/15	Jimmie Brownlee, LLC	Install Fryer	\$ 212
4/3/15	D&H Magic Air	Repair Ice Machine	\$ 2,132
4/3/15	D&H Magic Air	Repair Ice Machine	\$ 1,478
4/3/15	D&H Magic Air	Walk-In Cooler	\$ 11,051
5/9/15	E&M Hydraulic Equipment	Air Compressor	\$ 3,310
5/9/15	Paynes Restaurant Equipment	Kitchen Range	\$ 6,233
5/9/15	Jimmie Brownlee, LLC	Install Kitchen Range	\$ 551
5/9/15	Robert Walker Inc	G/C Master Plan Retainer	\$ 5,000
8/7/15	Paynes Restaurant Equipment	Ice Maker	\$ 2,788
8/13/15	Robert Walker Inc	G/C Master Plan	\$ 15,889
9/10/15	Golf Now	POS Equipment	\$ 1,825
9/11/15	Golf Now	POS Equipment	\$ 430
9/11/15	Golf Now	POS Equipment	\$ 3,000
9/11/15	Robinson Equipment	Tractor	\$ 17,275
9/11/15	Robinson Equipment	Tractor	\$ 19,590
10/2/15	Champions Honda	Kawasaki Mule	\$ 10,845
Total Fiscal Year 2015			\$ 116,813
FY2016			
10/23/15	Division Services, Inc.	HVAC Installation	\$ 25,200
10/23/15	Wesco Turf, Inc.	Surface Rollers	\$ 9,205
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
Total Fiscal Year 2016			\$ 137,407

Viera East
Community Development District
 Debt Service Fund
 Statement of Revenues & Expenditures
 For Period Ending February 29, 2016

	Adopted Budget	Prorated Budget 2/29/16	Actual 2/29/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,175,059	\$2,175,059	\$0
Interest Income	\$100	\$42	\$544	\$502
Total Revenues	\$2,423,270	\$2,175,101	\$2,175,603	\$502
<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	\$0	\$0	\$0
Total Expenditures	\$2,441,685	\$387,406	\$387,406	(\$0)
Excess Revenues/(Expenditures)	(\$18,415)		\$1,788,197	
Beginning Fund Balance	\$466,966		\$513,680	
Ending Fund Balance	\$448,551		\$2,301,877	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending February 29, 2016

	Amended Budget		Current Month		Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	3,210	3,856	(646)	12,773	14,243	(1,470)
Member Rounds	-	774	-	-	3,496	-	-
Comp Rounds	-	509	-	-	2,426	-	-
Total Memberships	60	1	-	1	47	60	(13)
Revenue per Round							
Paid Rounds	\$32	\$36	\$31	\$5	\$34	\$32	\$2
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,076,892	\$116,415	\$122,120	(\$5,705)	\$433,571	\$451,110	(\$17,539)
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$55,000)	(\$899)	(\$6,237)	\$5,338	(\$16,303)	(\$23,040)	\$6,737
Season Advance/Trail Fees	\$220,050	\$23,009	\$24,954	(\$1,945)	\$88,137	\$92,179	(\$4,042)
Associate Memberships	\$26,075	\$745	\$2,957	(\$2,212)	\$5,364	\$10,923	(\$5,559)
Driving Range	\$60,000	\$5,409	\$6,804	(\$1,395)	\$20,703	\$25,134	(\$4,431)
Golf Lessons	\$15,000	\$630	\$1,701	(\$1,071)	\$1,947	\$6,284	(\$4,337)
Merchandise Sales	\$88,000	\$10,192	\$11,113	(\$921)	\$37,320	\$41,052	(\$3,732)
Restaurant	\$2,419	\$276	\$274	\$2	\$2,419	\$2,419	(\$2,449)
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$9,386	\$9,386	\$0
Miscellaneous Income	\$15,000	\$1,122	\$1,701	(\$579)	\$14,449	\$6,284	\$8,165
Total Revenues	\$1,480,963	\$158,776	\$167,264	(\$8,488)	\$594,545	\$621,731	(\$27,186)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000	\$1,191	\$1,499	\$309	\$7,608	\$7,497	(\$111)
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$42	\$42
Telephone/Internet	\$11,000	\$914	\$916	\$2	\$4,814	\$4,582	(\$232)
Postage	\$750	\$0	\$62	\$62	\$0	\$312	\$312
Printing & Binding	\$1,000	\$83	\$83	\$0	\$624	\$417	(\$207)
Utilities	\$5,000	\$347	\$417	\$69	\$1,847	\$2,083	\$235
Repairs & Maintenance	\$6,000	\$1,366	\$500	(\$866)	\$3,063	\$2,499	(\$564)
Pest Control	\$500	\$0	\$42	\$42	\$0	\$208	\$208
Advertising	\$35,000	\$1,615	\$2,916	\$1,300	\$12,538	\$14,578	\$2,040
Bank Charges	\$25,000	\$2,085	\$2,083	(\$2)	\$8,871	\$10,413	\$1,542
Office Supplies	\$1,500	\$141	\$125	(\$16)	\$590	\$625	\$35
Operating Supplies	\$5,000	\$345	\$417	\$72	\$4,627	\$2,083	(\$2,545)
Meals	\$100	\$0	\$8	\$8	\$0	\$42	\$42
Dues, Licenses & Subscriptions	\$1,000	\$0	\$83	\$83	\$260	\$417	\$157
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$76	\$208	\$132
Training, Education & Employee Relations	\$1,000	\$69	\$83	\$15	\$1,418	\$417	(\$1,001)
Contractual Security	\$3,500	\$268	\$292	\$23	\$1,341	\$1,458	\$117
IT Services	\$1,900	\$0	\$158	\$158	\$200	\$791	\$591
Total Golf Course Expenditures	\$116,850	\$8,341	\$9,734	\$1,393	\$47,876	\$48,668	\$792

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending February 29, 2016

	Amended Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$991	\$83	\$0	\$83	\$991	\$991	\$0
Administrative Fees	\$72	\$6	\$0	\$6	\$72	\$72	\$0
FICA Expense	\$72	\$6	\$0	\$6	\$72	\$72	\$0
Health Insurance	\$288	\$24	\$0	\$24	(\$414)	\$288	\$702
Workers Compensation	\$19	\$2	\$0	\$2	\$19	\$19	\$0
Unemployment	\$17	\$1	\$0	\$1	\$17	\$17	\$0
Utilities	\$675	(\$496)	\$572	\$77	\$3,296	\$675	(\$2,621)
Repairs & Maintenance	\$75	(\$841)	\$850	\$9	\$1,562	\$75	(\$1,487)
Pest Control	\$142	(\$126)	\$142	\$16	\$708	\$142	(\$566)
Operating Supplies	\$69	\$8	\$0	\$8	\$69	\$69	\$0
Equipment Lease	\$0	(\$88)	\$88	\$0	\$438	\$0	(\$438)
Total Restaurant Expenditures	\$2,419	(\$1,421)	\$1,651	\$230	\$6,829	\$2,419	(\$4,410)
<i>Pro Shop Expenditures</i>							
Salaries	\$77,882	\$840	\$5,650	\$6,490	\$31,681	\$32,450	\$768
Administrative Fee	\$2,576	(\$59)	\$273	\$215	\$1,281	\$1,073	(\$208)
FICA Expense	\$5,958	\$64	\$432	\$496	\$2,423	\$2,482	\$59
Health Insurance	\$360	(\$20)	\$50	\$30	\$151	\$150	(\$1)
Workers Compensation	\$1,526	\$20	\$107	\$127	\$600	\$636	\$36
Unemployment	\$2,383	(\$115)	\$314	\$199	\$988	\$993	\$5
Golf Printing	\$500	\$42	\$0	\$42	\$0	\$208	\$208
Utilities	\$8,000	\$195	\$471	\$667	\$2,791	\$3,333	\$543
Repairs	\$250	\$21	\$0	\$21	\$0	\$104	\$104
Pest Control	\$1,800	\$8	\$142	\$150	\$708	\$750	\$42
Supplies	\$2,500	\$157	\$51	\$208	\$633	\$1,042	\$409
Uniforms	\$750	(\$108)	\$171	\$63	\$171	\$313	\$142
Dues, Licenses & Subscriptions	\$250	\$21	\$0	\$21	\$0	\$104	\$104
Training, Education & Employee Relations	\$500	\$42	\$0	\$42	\$0	\$208	\$208
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$500	\$42	\$0	\$42	\$0	\$208	\$208
Total Pro Shop Expenditures	\$105,735	\$1,150	\$7,661	\$8,811	\$41,427	\$44,055	\$2,627

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending February 29, 2016

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Cart Facility</i>						
Salaries	\$60,174	\$4,675	\$5,014	\$340	\$24,034	\$25,071
Administrative Fee	\$5,258	\$407	\$438	\$31	\$2,318	\$2,191
FICA Expense	\$4,603	\$358	\$384	\$26	\$1,766	\$1,918
Workers Compensation	\$1,179	\$89	\$98	\$10	\$437	\$491
Unemployment	\$2,978	\$259	\$248	(\$11)	\$1,128	\$1,241
Utilities	\$12,500	\$853	\$1,042	\$188	\$4,453	\$5,208
Fuel	\$500	\$23	\$42	\$19	\$151	\$208
Cart Lease	\$52,000	\$130	\$4,333	\$4,203	\$13,611	\$21,667
Cart Maintenance	\$2,750	\$109	\$229	\$120	\$2,475	\$1,146
Cart & Facilities Supplies	\$1,000	\$140	\$83	(\$57)	\$234	\$417
Driving Range	\$1,500	\$334	\$125	(\$209)	\$3,127	\$625
Uniforms	\$500	\$0	\$42	\$42	\$0	\$208
Total Cart Facility	\$144,942	\$7,376	\$12,078	\$4,702	\$53,734	\$60,391
						\$6,657
<i>Starter Marshals</i>						
Salaries	\$27,898	\$3,924	\$2,325	(\$1,599)	\$13,354	\$11,624
Administrative Fee	\$2,868	\$270	\$239	(\$31)	\$1,188	\$1,195
FICA Expense	\$2,134	\$300	\$178	(\$132)	\$1,095	\$889
Workers Compensation	\$711	\$74	\$59	(\$15)	\$271	\$296
Unemployment	\$1,465	\$218	\$122	(\$36)	\$719	\$610
Uniforms	\$250	\$0	\$21	\$21	\$0	\$104
Total Starter Marshals	\$35,326	\$4,787	\$2,944	(\$1,843)	\$16,626	\$14,719
						(\$1,908)
<i>Merchandise Sales</i>						
Cost of Goods Sold	\$56,700	\$8,706	\$4,725	(\$3,981)	\$26,335	\$23,625
Total Merchandise Sales	\$56,700	\$8,706	\$4,725	(\$3,981)	\$26,335	\$23,625
						(\$2,710)
<i>Golf Course Maintenance</i>						
Salaries	\$375,393	\$28,933	\$31,283	\$2,350	\$139,234	\$156,414
Administrative Fees	\$9,888	\$587	\$824	\$237	\$3,008	\$4,120
FICA Expense	\$28,718	\$2,144	\$2,393	\$249	\$10,332	\$11,966
Employee Insurance	\$56,217	\$2,661	\$4,685	\$2,024	\$13,692	\$23,424
Workers Compensation	\$7,358	\$535	\$78	\$78	\$2,590	\$3,066
Unemployment	\$7,175	\$1,286	\$598	(\$689)	\$3,348	\$2,990
Drug Testing	\$420	\$0	\$35	\$35	\$76	\$175
Consulting Fees	\$6,000	\$500	\$500	\$0	\$2,500	\$2,500
Telephone/Internet	\$3,200	\$332	\$267	(\$65)	\$1,628	\$1,333
Utilities/Water	\$25,700	\$1,633	\$2,142	\$508	\$10,415	\$10,708
Repairs	\$22,000	\$4,686	\$2,667	(\$2,020)	\$20,614	\$13,333
Fuel & Oil	\$45,000	\$1,998	\$3,750	\$1,752	\$13,715	\$18,750
Pest Control	\$1,500	\$115	\$125	\$10	\$718	\$625
Irrigation/Drainage	\$18,000	\$4,216	\$1,500	(\$2,716)	\$11,194	\$7,500
						(\$3,694)

Viera East
 Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending February 29, 2016

	Amended Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
Sand and Topsoil	\$15,000	\$1,275	\$1,250	(\$25)	\$2,870	\$6,250	\$3,380
Flower/Mulch	\$5,000	\$449	\$417	(\$33)	\$4,393	\$2,083	(\$2,310)
Chemicals	\$3,500	\$1,990	\$4,458	\$2,469	\$15,934	\$22,292	\$6,358
Fertilizer	\$45,000	\$6,770	\$3,750	(\$3,020)	\$29,637	\$18,750	(\$10,887)
Seed/Sod	\$9,000	\$1,050	\$750	(\$300)	\$5,024	\$3,750	(\$1,274)
Trash Removal	\$3,000	\$131	\$250	\$119	\$656	\$1,250	\$594
Contingency	\$10,000	\$134	\$833	\$699	\$3,012	\$4,167	\$1,155
First Aid	\$600	\$0	\$50	\$50	\$414	\$250	(\$164)
Leased Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$500	\$42	\$42	\$42	\$28	\$208	\$180
Operating Supplies	\$8,000	\$727	\$667	(\$60)	\$6,947	\$3,333	(\$3,613)
Training	\$500	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$1,500	\$72	\$125	\$53	\$192	\$625	\$433
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$0	\$500	\$500
Uniforms	\$6,000	\$978	\$500	(\$478)	\$3,878	\$2,500	(\$1,378)
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$2,500	\$2,500
Equipment Lease	\$71,412	\$5,951	\$5,951	\$0	\$29,753	\$29,755	\$2
Small Tools	\$500	\$0	\$42	\$42	\$0	\$208	\$208
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$250	\$250
IT Services	\$600	\$0	\$50	\$50	\$0	\$250	\$250
Total Golf Course Maintenance	\$854,481	\$69,154	\$71,165	\$2,011	\$335,800	\$355,825	\$20,025
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$625	\$625
Arbitrage	\$600	\$50	\$50	\$0	\$250	\$250	\$0
Dissemination	\$1,000	\$83	\$83	(\$0)	\$417	\$417	(\$0)
Trustee Fees	\$3,750	\$313	\$313	\$0	\$1,563	\$1,563	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$625	\$625	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$23,450	\$23,450	\$0
Insurance	\$65,000	\$4,824	\$5,417	\$592	\$25,316	\$27,083	\$1,767
Property Taxes	\$6,000	\$851	\$500	(\$351)	\$3,517	\$2,500	(\$1,017)
Total Administrative Expenditures	\$135,630	\$10,936	\$11,303	\$366	\$55,137	\$56,513	\$1,376
Renewal & Replacement	\$28,880	\$2,467	\$2,407	(\$60)	\$9,970	\$12,033	\$2,063
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$28,880	\$2,467	\$2,407	(\$60)	\$9,970	\$12,033	\$2,063
Total Revenues	\$1,480,963	\$158,776	\$167,264	(\$8,488)	\$594,545	\$621,731	(\$27,186)
Total Expenditures	\$1,480,963	\$121,081	\$123,396	\$2,315	\$593,736	\$618,248	\$24,513
Operating Income (Loss)	\$0	\$37,685	\$43,868	(\$6,173)	\$809	\$3,483	(\$2,673)

Viera East
 Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending February 29, 2016

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$557,649	\$46,471	\$46,471	(\$0)	\$232,354	\$232,354	(\$0)
Interest Income	\$300	\$53	\$25	\$28	\$136	\$125	\$11
Interest Expense	(\$202,949)	(\$16,912)	(\$16,912)	(\$0)	(\$84,562)	(\$84,562)	(\$0)
Principal Expense	(\$355,000)	(\$29,583)	(\$29,583)	(\$0)	(\$147,917)	(\$147,917)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$0	\$28	\$0	\$28	\$11	\$0	\$11
Change in Net Assets	\$0	\$37,723	---	---	\$821	---	---
Beginning Net Assets	\$0	---	---	---	(\$2,997,035)	---	---
Ending Net Assets	\$0	---	---	---	(\$2,996,215)	---	---

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$725,409
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,450
Interest Income	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
Miscellaneous Income	\$0	\$0	\$0	\$0	\$2,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,935
Total Revenues	\$4,717	\$91,092	\$621,058	\$15,364	\$19,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$751,802

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,480	\$2,250	\$3,490	\$1,329	\$2,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,031
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$188	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$244
Dissemination	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,333
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,708
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,042
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,214
Computer Services	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$73	\$126	\$147	\$362	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$807
Printing & Binding	\$135	\$552	\$107	\$380	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,359
Insurance	\$565	\$565	\$565	\$565	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,823
Legal Advertising	\$0	\$0	\$0	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185
Other Current Charges	\$185	\$118	\$103	\$58	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$601
Office Supplies	\$104	\$148	\$108	\$243	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$907
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
Total Administrative	\$14,184	\$14,400	\$15,349	\$13,578	\$14,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,160

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Operating Expenditures</i>													
Salaries	\$8,091	\$7,830	\$9,719	\$9,371	\$8,834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,845
Administrative Fees	\$55	\$53	\$111	\$94	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$402
FICA Expense	\$600	\$580	\$734	\$697	\$646	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,257
Employee Insurance	\$474	\$474	\$474	\$655	\$966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,044
Workers Compensation	\$153	\$148	\$184	\$178	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$831
Unemployment	\$0	\$0	\$90	\$520	(\$9)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$601
Other Contractual	\$464	\$578	\$494	\$417	\$466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,419
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$247	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247
Total Operating	\$9,836	\$9,663	\$11,807	\$11,933	\$11,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,645

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$5,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,551
Lake Bank Restoration	\$0	\$0	\$0	\$17,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,699
Environmental Services	\$4,567	\$63	\$63	\$250	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,005
Water Management System	\$7,565	\$7,765	\$9,175	\$7,765	\$7,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,835
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$2,102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,102
Fire Line Maintenance	\$0	\$1,669	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,669
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$12,132	\$9,497	\$9,237	\$27,816	\$13,179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,861
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,155	\$10,805	\$10,922	\$10,528	\$8,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,796
Administrative Fees	\$259	\$251	\$259	\$242	\$242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,270
FICA	\$804	\$778	\$789	\$742	\$595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,708
Health Insurance	\$1,774	\$1,774	\$1,502	\$2,012	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,742
Workers Compensation	\$211	\$205	\$207	\$199	\$159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$981
Unemployment	\$18	\$18	\$18	\$73	\$432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,060
Telephone	\$170	\$164	\$106	\$166	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$654
Utilities	\$411	\$563	\$460	\$399	\$346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,179
Insurance	\$155	\$155	\$155	\$155	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$773
Repairs	\$706	\$1,226	\$190	\$1,056	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,320
Fuel	\$975	\$1,607	\$1,584	\$1,259	\$799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,223
Park Maintenance	\$319	\$151	\$146	\$160	\$209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$985
Chemicals	\$95	\$410	\$358	\$0	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$927
Contingencies	\$1,330	\$0	\$0	\$0	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,670
Refuse	\$215	\$860	\$1,174	\$0	\$1,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,539
Office Supplies	\$21	\$153	\$79	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$403
Uniforms	\$219	\$219	\$273	\$219	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,148
Maintenance Reserve - Transfer Out	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,064
Total Grounds Maintenance	\$24,048	\$24,550	\$23,435	\$22,940	\$20,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,443
Total Expenditures	\$60,200	\$58,109	\$59,828	\$76,267	\$59,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$314,109
Excess Revenue/(Expenditures)	(\$55,483)	\$32,983	\$561,230	(\$60,903)	(\$40,134)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437,693

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	0	0	0	0	0	0	0	12,773
Member Rounds	698	711	718	595	774	0	0	0	0	0	0	0	3,496
Comp Rounds	503	487	506	421	509	0	0	0	0	0	0	0	2,426
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$31	\$31	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34
Revenues:													
Greens Fees	\$61,079	\$82,957	\$89,232	\$83,889	\$116,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$433,571
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)
Season Advance/Trail Fees	\$10,830	\$16,214	\$12,874	\$25,210	\$23,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$88,137
Associate Memberships	\$1,490	\$596	\$1,639	\$894	\$745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,364
Driving Range	\$2,653	\$3,980	\$4,583	\$4,078	\$5,409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,703
Golf Lessons	\$255	\$80	\$542	\$440	\$630	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,947
Merchandise Sales	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,320
Restaurant	(\$947)	(\$1,281)	\$2,101	(\$179)	\$276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$(\$30)
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,386
Miscellaneous Income	\$2,612	\$3,020	\$4,278	\$3,416	\$1,122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,448.77
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594,545
Golf Course Expenditures:													
Other Contractual Services	\$1,957	\$1,595	\$1,653	\$1,212	\$1,191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,608
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$957	\$930	\$1,014	\$997	\$914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,814
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Binding	\$322	\$0	\$0	\$302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$624
Utilities	\$332	\$365	\$379	\$424	\$347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,847
Repairs & Maintenance	\$488	\$180	\$331	\$699	\$1,366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,063
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,538
Bank Charges	\$1,054	\$1,531	\$2,033	\$2,168	\$2,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,871
Office Supplies	\$59	\$52	\$75	\$263	\$141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$590
Operating Supplies	\$1,977	\$555	\$951	\$800	\$345	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,627
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$0	\$0	\$110	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,418
Contractual Security	\$268	\$268	\$268	\$268	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,341
IT Services	\$0	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
Total Golf Course Expenditures	\$10,876	\$6,343	\$11,320	\$10,988	\$8,341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,876

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Salaries	\$991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$991
Administrative Fees	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
FICA Expense	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Health Insurance	\$288	(\$702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$414)
Workers Compensation	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Unemployment	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Utilities	\$675	\$710	\$653	\$686	\$572	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,296
Repairs & Maintenance	\$75	\$0	\$0	\$637	\$850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,562
Pest Control	\$142	\$142	\$0	\$283	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$708
Operating Supplies	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
Equipment Lease	\$0	\$175	\$88	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$438
Total Restaurant Expenditures	\$2,419	\$325	\$740	\$1,693	\$1,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,829

Proshop:													
Salaries	\$6,316	\$6,656	\$6,136	\$6,923	\$5,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,681
Administrative Fees	\$253	\$244	\$235	\$277	\$273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,281
FICA	\$483	\$509	\$489	\$530	\$432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,423
Health Insurance	\$27	\$27	\$19	\$27	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$151
Workers Compensation	\$120	\$126	\$116	\$131	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
Unemployment	\$91	\$117	\$64	\$402	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$988
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$590	\$615	\$553	\$561	\$471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,791
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$142	\$142	\$0	\$283	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$708
Supplies	\$114	\$59	\$357	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$633
Uniforms	\$0	\$0	\$0	\$0	\$171	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Pro Shop Expenditures	\$8,135	\$8,496	\$7,949	\$9,185	\$7,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,427

Merchandise Sales:													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,335
Total Merchandise Sales	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,335

Cart Facility:													
Salaries	\$6,424	\$4,297	\$4,206	\$4,432	\$4,675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,034
Administrative Fees	\$581	\$459	\$436	\$435	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,318
FICA Expense	\$418	\$329	\$322	\$339	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,766
Workers Compensation	\$104	\$81	\$80	\$84	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437
Unemployment	\$266	\$205	\$146	\$252	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,128
Utilities	\$649	\$835	\$1,105	\$1,011	\$853	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,453
Fuel	\$23	\$31	\$41	\$34	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$151
Golf Cart Lease	\$4,450	\$4,450	\$4,451	\$130	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,611
Cart Maintenance	\$97	\$1,412	\$263	\$594	\$109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,475
Cart & Facilities Supplies	\$94	\$0	\$0	\$0	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234
Driving Range	\$0	\$0	\$1,626	\$1,167	\$334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,127
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cart Facility	\$13,106	\$12,099	\$12,676	\$8,477	\$7,376	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,734

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Starter Marshals:													
Salaries	\$1,208	\$2,518	\$2,738	\$2,966	\$3,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,354
Administrative Fees	\$130	\$230	\$237	\$321	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,188
FICA Expense	\$165	\$195	\$209	\$227	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,095
Workers Compensation	\$41	\$48	\$52	\$56	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$271
Unemployment	\$120	\$137	\$74	\$170	\$218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$719
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Starter Marshals	\$1,665	\$3,125	\$3,310	\$3,740	\$4,787	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,626

Golf Course Maintenance:

Salaries	\$26,218	\$26,810	\$29,136	\$28,138	\$28,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139,234
Administrative Fees	\$602	\$540	\$651	\$628	\$587	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,008
FICA Expense	\$1,939	\$1,987	\$2,178	\$2,084	\$2,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,332
Employee Insurance	\$2,923	\$2,923	\$2,682	\$2,503	\$2,661	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,692
Workers Compensation	\$490	\$496	\$542	\$526	\$535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,590
Unemployment	\$86	\$124	\$258	\$1,593	\$1,286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,348
Drug Testing	\$0	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
Telephone/Internet	\$323	\$320	\$320	\$332	\$332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,628
Utilities/Water	\$2,069	\$2,586	\$2,191	\$1,935	\$1,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,415
Repairs	\$4,285	\$2,698	\$5,118	\$3,827	\$4,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,614
Fuel & Oil	\$2,088	\$3,421	\$3,425	\$2,782	\$1,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,715
Pest Control	\$1,175	\$2,037	\$1,844	\$1,922	\$4,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,194
Irrigation/Drainage	\$0	\$569	\$0	\$1,025	\$1,275	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,870
Sand and Topsoil	\$0	\$525	\$0	\$3,419	\$449	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,393
Flower/Mulch	\$5,904	\$3,904	\$1,316	\$2,819	\$1,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,934
Chemicals	\$1,191	\$3,565	\$9,729	\$8,382	\$6,770	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,637
Fertilizer	\$920	\$1,214	\$920	\$920	\$1,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,024
Seed/Sod	\$131	\$131	\$131	\$131	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$656
Trash Removal	\$232	\$720	\$741	\$1,185	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,012
Contingency	\$309	\$0	\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414
First Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leased Labor	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
Office Supplies	\$1,337	\$713	\$2,589	\$1,580	\$727	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,947
Operating Supplies	\$0	\$0	\$0	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192
Training	\$0	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soil & Water Testing	\$639	\$695	\$846	\$720	\$978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,878
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Rental	\$5,951	\$5,951	\$5,951	\$5,951	\$5,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,753
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Truck Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$59,998	\$62,156	\$71,341	\$73,151	\$69,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$335,800

Administrative Expenditures:

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Dissemination	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,563
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,450
Insurance	\$5,417	\$5,427	\$4,824	\$4,824	\$4,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,316
Property Taxes	\$500	\$463	\$851	\$851	\$851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,517
Total Administrative Expenditures	\$11,178	\$11,150	\$10,936	\$10,936	\$10,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,137

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,970
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,254	\$1,594	\$2,224	\$2,431	\$2,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,970
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$594,545
Total Expenditures	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$593,736
Operating Income (Loss)	(\$34,767)	\$2,868	(\$5,182)	\$196	\$37,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$809
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232,354
Interest Income	\$17	\$19	\$16	\$32	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$136
Interest Expense	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$84,562)
Principal Expense	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$147,917)
Total Non Operating Revenues/(Expenditures)	(\$8)	(\$6)	(\$9)	\$7	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11
Net Non Operating Income / (Loss)	(\$34,775)	\$2,861	(\$5,191)	\$203	\$37,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$821

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,320
Total Revenues	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,320
<i>Expenditures</i>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,335
Total Expenditures	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,335
Operating Income (Loss)	(\$51)	\$4,606	\$2,100	\$2,844	\$1,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,985

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

	Actuals		Actuals		Year to Date		Year to Date		Variance
	2/28/15	2/29/16	2/29/16	Variance	2/28/15	2/29/16	2/28/15	2/29/16	Variance
<i>Revenues:</i>									
Greens Fees	\$ 110,673	\$ 116,415	\$ 116,415	\$ 5,742	\$ 430,972	\$ 433,571	\$ 430,972	\$ 433,571	\$ 2,599
Greens Cards - Sales	\$ 7,282	\$ -	\$ -	\$ (7,282)	\$ 29,838	\$ -	\$ 29,838	\$ -	\$ (29,838)
Greens Cards - Usage	\$ (12,730)	\$ (899)	\$ (899)	\$ 11,831	\$ (68,025)	\$ (16,303)	\$ (68,025)	\$ (16,303)	\$ 51,722
Season Advance/Trail Fees	\$ 23,739	\$ 23,009	\$ 23,009	\$ (730)	\$ 90,679	\$ 88,137	\$ 90,679	\$ 88,137	\$ (2,542)
Season Advance/Trail Fees Surcharge	\$ 105	\$ -	\$ -	\$ (105)	\$ 810	\$ -	\$ 810	\$ -	\$ (810)
Associate Memberships	\$ -	\$ 745	\$ 745	\$ 745	\$ -	\$ 5,364	\$ -	\$ 5,364	\$ 5,364
Driving Range	\$ 4,051	\$ 5,409	\$ 5,409	\$ 1,358	\$ 19,025	\$ 20,703	\$ 19,025	\$ 20,703	\$ 1,678
Golf Lessons	\$ 245	\$ 630	\$ 630	\$ 385	\$ 2,165	\$ 1,947	\$ 2,165	\$ 1,947	\$ (218)
Merchandise Sales	\$ 5,505	\$ 10,192	\$ 10,192	\$ 4,687	\$ 33,698	\$ 37,320	\$ 33,698	\$ 37,320	\$ 3,622
Restaurant	\$ 19,938	\$ 276	\$ 276	\$ (19,662)	\$ 94,758	\$ (30)	\$ 94,758	\$ (30)	\$ (94,788)
Special Assessments - Operations	\$ 1,818	\$ 1,877	\$ 1,877	\$ 59	\$ 9,092	\$ 9,386	\$ 9,092	\$ 9,386	\$ 294
Miscellaneous Income	\$ 43	\$ 1,122	\$ 1,122	\$ 1,079	\$ 5,624	\$ 14,449	\$ 5,624	\$ 14,449	\$ 8,825
Total Revenues	\$ 160,670	\$ 158,776	\$ 158,776	\$ (1,894)	\$ 648,637	\$ 594,545	\$ 648,637	\$ 594,545	\$ (54,092)
<i>Expenditures:</i>									
Golf Course Expenditures	\$ 6,879	\$ 8,341	\$ 8,341	\$ (1,462)	\$ 35,529	\$ 47,876	\$ 35,529	\$ 47,876	\$ (12,348)
Restraunt	\$ 21,383	\$ 1,651	\$ 1,651	\$ 19,732	\$ 107,242	\$ 6,829	\$ 107,242	\$ 6,829	\$ 100,413
Proshop	\$ 7,102	\$ 7,661	\$ 7,661	\$ (559)	\$ 39,054	\$ 41,427	\$ 39,054	\$ 41,427	\$ (2,373)
Merchandise Sales	\$ 3,372	\$ 8,706	\$ 8,706	\$ (5,335)	\$ 26,687	\$ 26,335	\$ 26,687	\$ 26,335	\$ 351
Cart Facility	\$ 11,488	\$ 7,376	\$ 7,376	\$ 4,112	\$ 55,743	\$ 53,734	\$ 55,743	\$ 53,734	\$ 2,009
Starter Marshals	\$ 3,987	\$ 4,787	\$ 4,787	\$ (800)	\$ 14,498	\$ 16,626	\$ 14,498	\$ 16,626	\$ (2,128)
Golf Course Maintenance	\$ 49,211	\$ 69,154	\$ 69,154	\$ (19,943)	\$ 269,691	\$ 335,800	\$ 269,691	\$ 335,800	\$ (66,109)
Administrative	\$ 10,500	\$ 10,936	\$ 10,936	\$ (437)	\$ 55,203	\$ 55,137	\$ 55,203	\$ 55,137	\$ 66
Reserves	\$ 3,410	\$ 2,467	\$ 2,467	\$ 943	\$ 12,256	\$ 9,970	\$ 12,256	\$ 9,970	\$ 2,286
Total Expenditures	\$ 117,332	\$ 121,081	\$ 121,081	\$ (3,748)	\$ 615,902	\$ 593,736	\$ 615,902	\$ 593,736	\$ 22,167
Operating Income/(Loss)	\$ 43,337	\$ 37,695	\$ 37,695	\$ (5,642)	\$ 32,734	\$ 809	\$ 32,734	\$ 809	\$ (31,925)

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

	Actuals		Actuals		Year to Date		Year to Date		Variance
	2/28/15	2/29/16	2/29/16	2/29/16	2/28/15	2/29/16	2/28/15	2/29/16	Variance
<i>Revenues: (1)</i>									
Greens Fees	\$ 110,673	\$ 116,415	\$ 5,742	\$ 430,972	\$ 430,972	\$ 433,571	\$ 2,599	\$ (29,838)	\$ 51,722
Greens Cards - Sales	\$ 7,282	\$ -	\$ (7,282)	\$ 29,838	\$ 29,838	\$ -	\$ 29,838	\$ -	\$ (2,542)
Greens Cards - Usage	\$ (12,730)	\$ (899)	\$ 11,831	\$ (68,025)	\$ (68,025)	\$ (16,303)	\$ 88,137	\$ -	\$ (810)
Season Advance/Trail Fees	\$ 23,739	\$ 23,009	\$ (730)	\$ 90,679	\$ 90,679	\$ 88,137	\$ -	\$ 5,364	\$ 1,678
Season Advance/Trail Fees Surcharge	\$ 105	\$ -	\$ (105)	\$ 810	\$ 810	\$ -	\$ -	\$ 20,703	\$ (218)
Associate Memberships	\$ -	\$ 745	\$ 745	\$ -	\$ -	\$ 5,364	\$ 5,364	\$ -	\$ 3,622
Driving Range	\$ 4,051	\$ 5,409	\$ 1,358	\$ 19,025	\$ 19,025	\$ 20,703	\$ 1,678	\$ -	\$ 294
Golf Lessons	\$ 245	\$ 630	\$ 385	\$ 2,165	\$ 2,165	\$ 1,947	\$ 2,165	\$ -	\$ 8,825
Merchandise Sales	\$ 5,505	\$ 10,192	\$ 4,687	\$ 33,698	\$ 33,698	\$ 37,320	\$ 3,622	\$ -	\$ 40,696
Special Assessments - Operations	\$ 1,818	\$ 1,877	\$ 59	\$ 9,092	\$ 9,092	\$ 9,386	\$ 294	\$ -	\$ -
Miscellaneous Income	\$ 43	\$ 1,122	\$ 1,079	\$ 5,624	\$ 5,624	\$ 14,449	\$ 8,825	\$ -	\$ -
Total Revenues	\$ 140,732	\$ 158,500	\$ 17,768	\$ 553,879	\$ 553,879	\$ 594,575	\$ 40,696	\$ -	\$ -
<i>Expenditures: (2)</i>									
Golf Course Expenditures	\$ 6,879	\$ 8,341	\$ (1,462)	\$ 35,529	\$ 35,529	\$ 47,876	\$ (12,348)	\$ -	\$ -
Proshop	\$ 7,102	\$ 7,661	\$ (559)	\$ 39,054	\$ 39,054	\$ 41,427	\$ (2,373)	\$ -	\$ -
Merchandise Sales	\$ 3,372	\$ 8,706	\$ (5,335)	\$ 26,687	\$ 26,687	\$ 26,335	\$ 351	\$ -	\$ -
Cart Facility	\$ 11,488	\$ 7,376	\$ 4,112	\$ 55,743	\$ 55,743	\$ 53,734	\$ 2,009	\$ -	\$ -
Starter Marshals	\$ 3,987	\$ 4,787	\$ (800)	\$ 14,498	\$ 14,498	\$ 16,626	\$ (2,128)	\$ -	\$ -
Golf Course Maintenance	\$ 49,211	\$ 69,154	\$ (19,943)	\$ 269,691	\$ 269,691	\$ 335,800	\$ (66,109)	\$ -	\$ -
Administrative	\$ 10,500	\$ 10,936	\$ (437)	\$ 55,203	\$ 55,203	\$ 55,137	\$ 66	\$ -	\$ -
Reserves	\$ 3,410	\$ 2,467	\$ 943	\$ 12,256	\$ 12,256	\$ 9,970	\$ 2,286	\$ -	\$ -
Total Expenditures	\$ 95,949	\$ 119,429	\$ (23,480)	\$ 508,660	\$ 508,660	\$ 586,906	\$ (78,246)	\$ -	\$ -
Operating Income/(Loss)	\$ 44,783	\$ 39,070	\$ (5,712)	\$ 45,219	\$ 45,219	\$ 7,669	\$ (37,550)	\$ -	\$ -

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

Viera East Cash Flow Analysis FY 2016

	Actuals												Projections																				
	October	November	December	January	February	March	April	May	June	July	August	September	Totals	October	November	December	January	February	March	April	May	June	July	August	September	Totals							
I. Cash Flows:																																	
Starting Funds																																	
Carry Forward																																	
Revenues																																	
Golf Course	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$191,159	\$151,701	\$124,911	\$115,592	\$95,208	\$105,254	\$75,406	\$1,453,777	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$1,456,221			
Course Operations	\$80,624	\$112,487	\$119,433	\$123,531	\$158,500	\$191,159	\$151,701	\$124,911	\$115,592	\$95,208	\$105,254	\$75,406	\$1,453,807	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$1,456,221			
Restaurant	-\$947	-\$1,287	2,101	(179)	276	-	-	-	-	-	-	-	(\$30)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(\$30)				
Total All Cash	\$112,805	\$109,566	\$122,761	\$119,397	\$155,017	\$225,095	\$253,585	\$255,283	\$247,664	\$219,659	\$201,702	\$153,896	\$1,453,777	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$1,456,221				
Expenses																																	
Golf Course	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$1,456,221	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$1,456,221			
Course Operations	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$1,456,221	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$1,456,221			
Restaurant	\$2,419	\$325	740	\$1,693	\$1,651	\$2,419	\$325	740	\$1,693	\$1,651	\$2,419	\$325	\$1,651	\$2,419	\$325	740	\$1,693	\$1,651	\$2,419	\$325	740	\$1,693	\$1,651	\$2,419	\$325	740	\$1,693	\$1,651	\$2,419	\$325	740		
Cash Less Expenses	(\$1,640)	\$1,227	(\$3,955)	(\$3,759)	\$33,936	(\$33,936)	\$120,373	\$132,071	\$124,452	\$96,447	\$78,490	\$30,684	(\$30,684)	\$120,373	\$132,071	\$124,452	\$96,447	\$78,490	\$30,684	(\$30,684)	\$120,373	\$132,071	\$124,452	\$96,447	\$78,490	\$30,684	(\$30,684)	\$120,373	\$132,071	\$124,452	\$96,447	\$78,490	\$30,684
Projected Revenues FY 2016 \$1,453,777 Projected Expenses FY 2016 \$1,456,221 Projected Surplus(Deficit) FY 2016 (\$2,444)																																	

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

	<u>Rounds of Golf</u>			
	<u>Monthly</u>	%	<u>Year-to-Date</u>	%
Rounds of Golf - Public	3,719	%	15,199	%
Rounds of Golf - Green Card Usage	19	0%	454	2%
Rounds of Golf - CDD Resident	940	21%	3,402	18%
Rounds of Golf - Public	2,251	50%	8,917	48%
Rounds of Golf - Member	774	17%	3,496	19%
Rounds of Golf - Staff/Comp	509	11%	2,426	13%
Total Rounds	4,493	100%	18,695	100%

Revenues

Greens Fees	\$ 116,415	\$ 433,571
Green Card Usage	\$ (899)	\$ (16,303)
Adjusted Greens Fee Revenue (Net)	\$ 115,516	\$ 417,268
Revenues Green Card Usage	\$ (899)	\$ (16,303)
Revenues CDD Residents	\$ 31,552	\$ 105,094
Revenues Public	\$ 84,863	\$ 328,477
Revenues Prepaid	\$ 23,009	\$ 88,137
	\$ 138,525	\$ 505,405

Average Revenue Per Round

Revenue Per Round Green Card Usage	\$ (47.32)	\$ (35.91)
Revenue Per Round CDD Residents	\$ 33.57	\$ 30.89
Revenue Per Round Public	\$ 37.70	\$ 36.84
Revenue Per Round Prepaid	\$ 29.73	\$ 25.21