

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>
Assets				
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
Investments:				
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
Total Assets	\$538,147	\$2,390,510	\$2,290,791	\$5,956,520
Liabilities				
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)
Fund Equity				
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
Total Liabilities, Fund Equity, Other	\$538,147	\$2,390,510	\$2,290,791	\$5,956,520

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
Total Revenues	\$864,536	\$787,535	\$790,420	\$2,885

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
Total Administrative	\$184,537	\$107,647	\$102,619	\$5,028

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
Total Operating	\$137,625	\$80,281	\$78,030	\$2,251

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
Total Maintenance	\$238,000	\$165,917	\$130,566	\$35,350

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
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Grounds Maintenance Expenditures

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)
Total Grounds Maintenance	\$304,374	\$177,552	\$160,811	\$16,740
Total Expenditures	\$864,536	\$531,396	\$472,027	\$59,369
Excess Revenue/(Expenditures)	\$0	\$256,139	\$318,394	\$62,254
Beginning Fund Balance	\$0	\$0	\$177,143	\$177,143
Ending Fund Balance	\$0	\$256,139	\$495,536	\$239,397

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
Total Revenues	\$91,684	\$53,482	\$55,260	\$1,778
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$129,275	(\$129,275)
Total Expenditures	\$0	\$0	\$129,275	(\$129,275)
Excess Revenues/(Expenditures)	\$91,684		(\$74,014)	
Beginning Fund Balance			\$810,748	
Ending Fund Balance			\$736,733	

Viera East Community Development District

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

Check Date	Vendor	Detail	Amount
<u>FY2015</u>			
12/2/14	M&M Professional Grounds	Sod	\$ 3,600
12/2/14	Rockledge Mower	Mower	\$ 420
1/8/15	Weeks Farm	Maintenance Equipment	\$ 7,613
1/8/15	BlueTarp	Water Pump	\$ 607
2/10/15	Pirtek	Equipment Hoses	\$ 1,199
4/3/15	Paynes Restaurant Equipment	Kitchen Fryer	\$ 950
4/3/15	Hobart	Fryer Service Call	\$ 259
4/3/15	D&H Magic Air	Clean Ice Machine	\$ 558
4/3/15	Jimmie Brownlee, LLC	Install Fryer	\$ 212
4/3/15	D&H Magic Air	Repair Ice Machine	\$ 2,132
4/3/15	D&H Magic Air	Repair Ice Machine	\$ 1,478
4/3/15	D&H Magic Air	Walk-In Cooler	\$ 11,051
5/9/15	E&M Hydraulic Equipment	Air Compressor	\$ 3,310
5/9/15	Paynes Restaurant Equipment	Kitchen Range	\$ 6,233
5/9/15	Jimmie Brownlee, LLC	Install Kitchen Range	\$ 551
5/9/15	Robert Walker Inc	G/C Master Plan Retainer	\$ 5,000
8/7/15	Paynes Restaurant Equipment	Ice Maker	\$ 2,788
8/13/15	Robert Walker Inc	G/C Master Plan	\$ 15,889
9/10/15	Golf Now	POS Equipment	\$ 1,825
9/11/15	Golf Now	POS Equipment	\$ 430
9/11/15	Golf Now	POS Equipment	\$ 3,000
9/11/15	Robinson Equipment	Tractor	\$ 17,275
9/11/15	Robinson Equipment	Tractor	\$ 19,590
10/2/15	Champions Honda	Kawasaki Mule	\$ 10,845
10/23/15	Wesco Turf, Inc.	Surface Rollers	\$ 9,205
Total Fiscal Year 2015			<u>\$ 126,018</u>
<u>FY2016</u>			
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
Total Fiscal Year 2016			<u>\$ 129,275</u>

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
Total Revenues	\$2,423,270	\$2,262,813	\$2,264,386	\$1,573
<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)
Total Expenditures	\$2,441,685	\$387,550	\$387,556	(\$6)
Excess Revenues/(Expenditures)	(\$18,415)		\$1,876,830	
Beginning Fund Balance	\$466,966		\$513,680	
Ending Fund Balance	\$448,551		\$2,390,510	

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
Revenues							
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	\$1,49	\$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
Total Revenues	\$1,480,963	\$132,118	\$151,950	(\$19,832)	\$927,151	\$964,591	(\$37,440)
Golf Course Expenditures							
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
Total Golf Course Expenditures	\$116,850	\$10,267	\$9,734	(\$533)	\$66,301	\$68,135	\$1,834

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)
Total Restaurant Expenditures	\$2,419	\$951	\$220	(\$730)	\$9,105	(\$6,686)
<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
Total Pro Shop Expenditures	\$105,735	\$8,350	\$8,811	\$461	\$57,929	\$61,677
						\$3,747

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
Total Cart Facility	\$144,942	\$8,362	\$12,078	\$3,716	\$75,523	\$84,548	\$9,025
<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
Total Starter Marshals	\$35,326	\$4,640	\$2,944	(\$1,697)	\$26,315	\$20,606	(\$5,709)
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$9,998	\$4,725	(\$5,273)	\$45,742	\$33,075	(\$12,667)
Total Merchandise Sales	\$56,700	\$9,998	\$4,725	(\$5,273)	\$45,742	\$33,075	(\$12,667)
<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
Total Golf Course Maintenance	\$854,481	\$63,642	\$71,165	\$7,523	\$467,703	\$30,452
<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
Total Administrative Expenditures	\$135,630	\$10,919	\$11,303	\$384	\$77,253	\$1,864
Renewal & Replacement	\$28,880	\$4,010	\$2,407	(\$1,603)	\$17,155	\$16,847
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$28,880	\$4,010	\$2,407	(\$1,603)	\$17,155	\$16,847
Total Revenues	\$1,480,963	\$132,118	\$151,950	(\$19,832)	\$927,151	(\$37,440)
Total Expenditures	\$1,480,963	\$121,139	\$123,386	\$2,247	\$843,027	\$21,553
Operating Income (Loss)	\$0	\$10,979	\$28,564	(\$17,585)	\$84,124	(\$15,887)

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	
		Actuals	Budget	Actuals	Budget
<i>Non Operating Revenues/(Expenditures)</i>					
Special Assessments	\$557,649	\$46,471	\$46,471	\$325,295	\$325,295
Interest Income	\$300	\$191	\$25	\$402	\$175
Interest Expense	(\$202,949)	(\$16,912)	(\$16,912)	(\$118,387)	(\$118,387)
Principal Expense	(\$355,000)	(\$29,583)	(\$29,583)	(\$207,083)	(\$207,083)
Total Non Operating Revenues/(Expenditures)	\$0	\$166	\$0	\$227	\$0
Change in Net Assets	\$0	\$11,145	---	\$84,352	---
Beginning Net Assets	\$0	---	---	(\$2,931,874)	---
Ending Net Assets	\$0	---	---	(\$2,847,522)	---

Viera East General Fund
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
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
Total Revenues	\$4,717	\$91,092	\$621,058	\$15,364	\$19,571	\$19,226	\$19,392	\$0	\$0	\$0	\$0	\$0	\$790,420

Administrative Expenditures

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
Total Administrative	\$14,184	\$14,400	\$15,349	\$13,578	\$14,650	\$14,487	\$15,972	\$0	\$0	\$0	\$0	\$0	\$102,619

Operating Expenditures

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
Total Operating	\$9,836	\$9,663	\$11,807	\$11,933	\$11,406	\$11,883	\$11,501	\$0	\$0	\$0	\$0	\$0	\$78,030

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Expenditures													
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
Total Maintenance	\$12,132	\$9,497	\$9,237	\$27,816	\$13,179	\$32,239	\$26,466	\$0	\$0	\$0	\$0	\$0	\$130,566
Grounds Maintenance Expenditures													
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
Total Grounds Maintenance	\$24,048	\$24,550	\$23,435	\$22,940	\$20,470	\$21,785	\$23,584	\$0	\$0	\$0	\$0	\$0	\$160,811
Total Expenditures	\$60,200	\$58,109	\$59,828	\$76,267	\$59,705	\$80,394	\$77,523	\$0	\$0	\$0	\$0	\$0	\$472,027
Excess Revenue/(Expenditures)	(\$55,483)	\$32,983	\$561,230	(\$60,903)	(\$40,134)	(\$61,168)	(\$58,131)	\$0	\$0	\$0	\$0	\$0	\$318,394

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
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$0	\$0	\$0	\$0	\$0	\$927,151
<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
Total Golf Course Expenditures	\$10,876	\$6,343	\$11,320	\$10,998	\$8,341	\$8,158	\$10,267	\$0	\$0	\$0	\$0	\$0	\$66,301

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Salaries	\$991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$991
Administrative Fees	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
FICA Expense	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Health Insurance	\$288	(\$702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$414)
Workers Compensation	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Unemployment	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
Utilities	\$675	\$710	\$653	\$686	\$572	\$718	\$722	\$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
Total Restaurant Expenditures	\$2,419	\$325	\$740	\$1,693	\$1,651	\$1,325	\$951	\$0	\$0	\$0	\$0	\$0	\$9,105
Proshop:													
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	\$252	\$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
Total Pro Shop Expenditures	\$8,135	\$8,496	\$7,949	\$9,185	\$7,661	\$8,152	\$8,350	\$0	\$0	\$0	\$0	\$0	\$57,929
Merchandise Sales:													
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
Total Merchandise Sales	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$0	\$0	\$0	\$0	\$0	\$45,742
Cart Facility:													
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
Total Cart Facility	\$13,106	\$12,099	\$12,676	\$8,477	\$7,376	\$13,427	\$8,362	\$0	\$0	\$0	\$0	\$0	\$75,523

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Starter Marshals:													
Salaries	\$1,208	\$2,518	\$2,738	\$2,966	\$3,924	\$4,146	\$3,892	\$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
Total Starter Marshals	\$1,665	\$3,125	\$3,310	\$3,740	\$4,787	\$5,048	\$4,640	\$0	\$0	\$0	\$0	\$0	\$26,315

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	\$5,904	\$3,904	\$1,316	\$2,819	\$1,990	\$1,520	\$2,207	\$0	\$0	\$0	\$0	\$0	\$19,661
Chemicals	\$1,191	\$3,565	\$9,729	\$8,382	\$6,770	\$6,777	\$7,327	\$0	\$0	\$0	\$0	\$0	\$43,740
Fertilizer	\$920	\$1,214	\$920	\$920	\$1,050	\$922	\$131	\$0	\$0	\$0	\$0	\$0	\$5,946
Seed/Sod	\$131	\$131	\$131	\$131	\$131	\$131	\$131	\$0	\$0	\$0	\$0	\$0	\$918
Trash Removal	\$232	\$720	\$741	\$1,185	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,012
Contingency	\$309	\$0	\$0	\$105	\$0	\$0	\$157	\$0	\$0	\$0	\$0	\$0	\$571
First Aid	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
Office Supplies	\$1,337	\$713	\$2,589	\$1,580	\$727	\$996	\$835	\$0	\$0	\$0	\$0	\$0	\$8,777
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training	\$0	\$0	\$120	\$0	\$72	\$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	\$1,049	\$810	\$0	\$0	\$0	\$0	\$0	\$5,736
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	\$5,951	\$5,951	\$0	\$0	\$0	\$0	\$0	\$41,654
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	\$68,281	\$63,842	\$0	\$0	\$0	\$0	\$0	\$467,703

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
Total Administrative Expenditures	\$11,178	\$11,150	\$10,936	\$10,936	\$10,936	\$11,197	\$10,919	\$0	\$0	\$0	\$0	\$0	\$77,253

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
Total Reserves	\$1,254	\$1,594	\$2,224	\$2,431	\$2,467	\$3,176	\$4,010	\$0	\$0	\$0	\$0	\$0	\$17,155
Total Revenues	\$79,877	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118	\$0	\$0	\$0	\$0	\$0	\$927,151
Total Expenditures	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$128,152	\$121,139	\$0	\$0	\$0	\$0	\$0	\$843,027
Operating Income (Loss)	(\$34,767)	\$2,868	(\$5,182)	\$196	\$37,695	\$72,336	\$10,979	\$0	\$0	\$0	\$0	\$0	\$84,124
<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)
Total Non Operating Revenues/(Expenditures)	(\$8)	(\$6)	(\$9)	\$7	\$28	\$50	\$166	\$0	\$0	\$0	\$0	\$0	\$227
Net Non Operating Income / (Loss)	(\$34,775)	\$2,861	(\$5,191)	\$203	\$37,723	\$72,386	\$11,145	\$0	\$0	\$0	\$0	\$0	\$84,352

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
Total Revenues	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$12,871	\$0	\$0	\$0	\$0	\$0	\$65,897
<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
Total Expenditures	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$9,998	\$0	\$0	\$0	\$0	\$0	\$45,742
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		Year to Date		
	3/31/15	3/31/16	3/31/15	3/31/16	3/31/15	3/31/16	Variance
<i>Revenues:</i>							
Greens Fees	\$ 113,047	\$ 98,162	\$ 692,807	\$ 680,167	\$ 692,807	\$ 680,167	\$ (12,640)
Greens Cards - Sales	\$ 6,731	\$ -	\$ 42,773	\$ -	\$ 42,773	\$ -	\$ (42,773)
Greens Cards - Usage	\$ (10,572)	\$ -	\$ (94,208)	\$ (16,303)	\$ (94,208)	\$ (16,303)	\$ 77,905
Gift Cards - Sales	\$ -	\$ 98	\$ -	\$ 1,161	\$ -	\$ 1,161	\$ 1,161
Gift Cards - Usage	\$ -	\$ (3,356)	\$ -	\$ (8,611)	\$ -	\$ (8,611)	\$ (8,611)
Season Advance/Trail Fees	\$ 18,619	\$ 15,773	\$ 132,821	\$ 133,457	\$ 132,821	\$ 133,457	\$ 635
Season Advance/Trail Fees Surcharge	\$ 90	\$ -	\$ 1,020	\$ -	\$ 1,020	\$ -	\$ (1,020)
Associate Memberships	\$ -	\$ 149	\$ -	\$ 5,811	\$ -	\$ 5,811	\$ 5,811
Driving Range	\$ 4,880	\$ 7,557	\$ 29,595	\$ 38,746	\$ 29,595	\$ 38,746	\$ 9,150
Golf Lessons	\$ 624	\$ 325	\$ 3,319	\$ 2,472	\$ 3,319	\$ 2,472	\$ (847)
Merchandise Sales	\$ 10,013	\$ 12,871	\$ 56,048	\$ 65,897	\$ 56,048	\$ 65,897	\$ 9,849
Restaurant	\$ 27,176	\$ (466)	\$ 152,407	\$ (308)	\$ 152,407	\$ (308)	\$ (152,715)
Special Assessments - Operations	\$ 1,818	\$ 1,877	\$ 12,729	\$ 13,141	\$ 12,729	\$ 13,141	\$ 412
Miscellaneous Income	\$ 2,870	\$ (871)	\$ 12,689	\$ 11,522	\$ 12,689	\$ 11,522	\$ (1,167)
Total Revenues	\$ 175,298	\$ 132,118	\$ 1,042,000	\$ 927,151	\$ 1,042,000	\$ 927,151	\$ (114,849)
<i>Expenditures:</i>							
Golf Course Expenditures	\$ 9,691	\$ 10,267	\$ 53,988	\$ 66,301	\$ 53,988	\$ 66,301	\$ (12,313)
Restraunt	\$ 28,614	\$ 951	\$ 163,155	\$ 9,105	\$ 163,155	\$ 9,105	\$ 154,050
Proshop	\$ 8,875	\$ 8,350	\$ 58,683	\$ 57,929	\$ 58,683	\$ 57,929	\$ 753
Merchandise Sales	\$ 10,747	\$ 9,998	\$ 37,616	\$ 45,742	\$ 37,616	\$ 45,742	\$ (8,126)
Cart Facility	\$ 14,349	\$ 8,362	\$ 83,288	\$ 75,523	\$ 83,288	\$ 75,523	\$ 7,765
Starter Marshals	\$ 3,853	\$ 4,640	\$ 22,754	\$ 26,315	\$ 22,754	\$ 26,315	\$ (3,561)
Golf Course Maintenance	\$ 58,805	\$ 63,642	\$ 391,534	\$ 467,703	\$ 391,534	\$ 467,703	\$ (76,170)
Administrative	\$ 10,782	\$ 10,919	\$ 76,485	\$ 77,253	\$ 76,485	\$ 77,253	\$ (768)
Reserves	\$ 4,361	\$ 4,010	\$ 19,831	\$ 17,155	\$ 19,831	\$ 17,155	\$ 2,676
Total Expenditures	\$ 150,078	\$ 121,139	\$ 907,333	\$ 843,027	\$ 907,333	\$ 843,027	\$ 64,306
Operating Income/(Loss)	\$ 25,220	\$ 10,979	\$ 134,667	\$ 84,124	\$ 134,667	\$ 84,124	\$ (50,543)

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)				
Total Revenues	\$ 148,121	\$ 132,584	\$ (15,538)	\$ 889,593	\$ 927,459	\$ 37,866				
<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				
Total Expenditures	\$ 121,464	\$ 120,188	\$ 1,275	\$ 744,178	\$ 833,922	\$ (89,744)				
Operating Income/(Loss)	\$ 26,658	\$ 12,395	\$ (14,262)	\$ 145,415	\$ 93,537	\$ (51,878)				

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

Viera East Cash Flow Analysis FY 2016

	Actuals												Projections					Totals	
	October	November	December	January	February	March	April	May	June	July	August	September							
I. Cash Flows:																			
Starting Funds																			
Carry Forward	\$33,128	(\$1,640)	\$1,227	(\$3,955)	(\$3,759)	\$33,936	\$106,272												
Revenues																			
Golf Course	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$132,118												
Course Operations	\$80,624	\$112,487	\$119,433	\$123,531	\$158,500	\$200,300	\$132,584												
Restaurant	(\$947)	(\$1,281)	\$2,101	(\$179)	\$276	\$188	(\$466)												
Total All Cash	\$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						
Expenses																			
Golf Course	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$128,152	\$121,139												
Course Operations	\$112,026	\$108,014	\$125,976	\$121,463	\$119,429	\$126,827	\$120,188												
Restaurant	\$2,419	\$325	740	\$1,693	\$1,651	\$1,325	\$951												
Cash Less Expenses	(\$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>Year-to-Date</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%
Total Rounds	4,487	100%	28,825	100%

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

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