

Viera East
Community Development District
 Combined Balance Sheet
 January 31, 2016

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
<i>Assets</i>					
Operating Account	\$682,938	\$105,293	---	\$550,399	\$1,338,630
Accounts Receivable	---	---	---	\$1,317	\$1,317
Assessment Receivable	---	---	---	---	\$0
Due From Golf Course	\$487	---	---	---	\$487
Due From General Fund	---	---	---	\$17,213	\$17,213
Due From Capital Reserve	---	---	---	---	\$0
Due from Other	---	---	---	---	\$0
Inventory - Pro Shop	---	---	---	\$38,642	\$38,642
<u>Investments:</u>					
Custody Account	---	\$629,297	---	---	\$629,297
Benefit Assessment- Series 2012	---	---	---	\$15	\$15
Reserve - Series 2012	---	---	---	\$280,237	\$280,237
Bond Service 2006	---	---	\$2,265,646	---	\$2,265,646
Improvements (Net of Depreciation)	---	---	---	\$1,156,762	\$1,156,762
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$10,847	---	---	\$83,750	\$94,597
Total Assets	\$694,272	\$734,590	\$2,265,646	\$2,128,335	\$5,822,843
<i>Liabilities</i>					
Accounts Payable	\$9,829	\$457	---	\$14,422	\$24,708
Accrued Expenses	\$3,960	---	---	\$2,190	\$6,150
Deferred Revenue- Season Advance	---	---	---	\$114,658	\$114,658
Deferred Revenue- Special Assessments O&M	---	---	---	\$15,018	\$15,018
Deferred Revenue- Special Assessments Debt	---	---	---	\$303,786	\$303,786
Deposit-Divots Grill	---	---	---	\$8,000	\$8,000
Due to General Fund	---	---	---	\$487	\$487
Accrued Interest Payable	---	---	---	\$48,760	\$48,760
Accrued Principal Payable	---	---	---	\$118,333	\$118,333
Golf Cart Lease Payable	---	---	---	\$13,128	\$13,128
Sales Tax Payable	---	---	---	\$6,262	\$6,262
Due to Golf Course	\$17,213	---	---	---	\$17,213
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$3,733	---	---	\$8,143	\$11,876
Bonds Payable - Series 2012	---	---	---	\$4,800,000	\$4,800,000
Bond Discount	---	---	---	(\$26,643)	(\$26,643)
Deferred Loss	---	---	---	(\$264,270)	(\$264,270)
<i>Fund Equity</i>					
Net Assets	---	---	---	(\$3,033,937)	(\$3,033,937)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$10,847	---	---	---	\$10,847
Unassigned	\$472,690	\$734,133	---	---	\$1,206,822
Restricted for Debt Service	---	---	\$2,265,646	---	\$2,265,646
Total Liabilities, Fund Equity, Other	\$694,272	\$734,590	\$2,265,646	\$2,128,335	\$5,822,843

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

	Adopted Budget	Prorated Budget 1/31/16	Actual 1/31/16	Variance
--	-------------------	----------------------------	-------------------	----------

Revenues

Maintenance Assessments	\$808,157	\$713,464	\$713,464	\$0
Golf Course Administrative Services	\$56,280	\$18,760	\$18,760	\$0
Interest Income	\$100	\$33	\$8	(\$26)
Total Revenues	\$864,536	\$732,257	\$732,231	(\$26)

Administrative Expenditures

Supervisors Fees	\$29,587	\$9,862	\$9,550	\$312
Engineering Fees	\$5,000	\$1,667	\$0	\$1,667
Attorney's Fees	\$5,000	\$1,667	\$188	\$1,479
Dissemination	\$1,000	\$333	\$333	(\$0)
Trustee Fees	\$5,600	\$1,867	\$1,867	(\$0)
Annual Audit	\$6,500	\$2,167	\$2,167	(\$0)
Collection Agent	\$2,500	\$833	\$833	\$0
Management Fees	\$108,515	\$36,172	\$36,171	\$0
Computer Services	\$1,000	\$333	\$333	\$0
Telephone	\$250	\$83	\$0	\$83
Postage	\$1,500	\$500	\$708	(\$208)
Printing & Binding	\$3,000	\$1,000	\$1,174	(\$174)
Insurance	\$7,510	\$2,503	\$2,258	\$245
Legal Advertising	\$2,500	\$833	\$0	\$833
Other Current Charges	\$1,500	\$500	\$465	\$35
Office Supplies	\$1,000	\$333	\$604	(\$271)
Dues & Licenses	\$175	\$58	\$58	(\$0)
Website Maintenance	\$2,400	\$800	\$800	\$0
Total Administrative	\$184,537	\$61,512	\$57,510	\$4,002

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

	Adopted Budget	Prorated Budget 1/31/16	Actual 1/31/16	Variance
--	-------------------	----------------------------	-------------------	----------

Operating Expenditures

Salaries	\$113,570	\$37,857	\$35,011	\$2,846
Administrative Fee	\$1,128	\$376	\$313	\$63
FICA Expense	\$7,486	\$2,495	\$2,611	(\$116)
Employee Insurance	\$6,006	\$2,002	\$2,078	(\$76)
Workers Compensation	\$2,382	\$794	\$663	\$131
Unemployment	\$853	\$284	\$610	(\$326)
Other Contractual	\$5,100	\$1,700	\$1,953	(\$253)
Training	\$500	\$167	\$0	\$167
Dues, Licenses	\$100	\$33	\$0	\$33
Uniforms	\$500	\$167	\$0	\$167
Total Operating	\$137,625	\$45,875	\$43,239	\$2,636

Maintenance Expenditures

Canal Maintenance	\$5,000	\$1,667	\$0	\$1,667
Lake Bank Restoration	\$60,000	\$17,699	\$17,699	\$0
Environmental Services	\$39,000	\$13,000	\$4,942	\$8,058
Water Management System	\$99,000	\$33,000	\$32,270	\$730
Control Burns	\$15,000	\$0	\$0	\$0
Contingencies	\$10,000	\$3,333	\$2,102	\$1,231
Fire Line Maintenance	\$5,000	\$1,667	\$1,669	(\$3)
Basin Repair	\$5,000	\$1,667	\$0	\$1,667
Total Maintenance	\$238,000	\$72,032	\$58,682	\$13,350

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

	Adopted Budget	Prorated Budget 1/31/16	Actual 1/31/16	Variance
--	-------------------	----------------------------	-------------------	----------

Grounds Maintenance Expenditures

Salaries	\$135,351	\$45,117	\$43,411	\$1,706
Administrative Fees	\$3,132	\$1,044	\$1,028	\$16
FICA	\$10,254	\$3,418	\$3,113	\$305
Health Insurance	\$23,412	\$7,804	\$7,061	\$743
Workers Compensation	\$2,627	\$876	\$822	\$53
Unemployment	\$2,132	\$711	\$628	\$83
Contract Labor	\$0	\$0	\$0	\$0
Telephone	\$1,500	\$500	\$605	(\$105)
Utilities	\$7,000	\$2,333	\$1,833	\$500
Insurance	\$1,162	\$387	\$618	(\$231)
Repairs	\$15,000	\$5,000	\$3,178	\$1,822
Fuel	\$23,000	\$7,667	\$5,425	\$2,242
Park Maintenance	\$3,000	\$1,000	\$776	\$224
Chemicals	\$5,000	\$1,667	\$863	\$804
Contingencies	\$1,000	\$333	\$1,330	(\$997)
Refuse	\$5,000	\$1,667	\$2,249	(\$582)
Office Supplies	\$250	\$83	\$253	(\$170)
Uniforms	\$3,000	\$1,000	\$929	\$71
Operating Reserve	\$0	\$0	\$0	\$0
Maintenance Reserve - Transfer Out	\$62,554	\$20,851	\$20,851	(\$0)
Total Grounds Maintenance	\$304,374	\$101,458	\$94,973	\$6,485
Total Expenditures	\$864,536	\$280,877	\$254,404	\$26,473
Excess Revenue/(Expenditures)	\$0	\$451,380	\$477,827	\$26,447
Beginning Fund Balance	\$0	\$0	\$181,710	\$181,710
Ending Fund Balance	\$0	\$451,380	\$659,536	\$208,157

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

	Adopted Budget	Prorated Budget 1/31/16	Actual 1/31/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$83	\$724	\$641
Reserve Funding - Transfer In (General)	\$62,554	\$20,851	\$20,851	\$0
Reserve Funding - Transfer In (Golf)	\$28,880	\$9,627	\$7,503	(\$2,124)
Total Revenues	\$91,684	\$30,561	\$29,078	(\$1,483)
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$114,898	(\$114,898)
Total Expenditures	\$0	\$0	\$114,898	(\$114,898)
Excess Revenues/(Expenditures)	\$91,684		(\$85,820)	
Beginning Fund Balance	\$785,491		\$819,953	
Ending Fund Balance	\$877,175		\$734,133	

Viera East Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending January 31, 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
Total Fiscal Year 2016			\$ 114,898

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

	Adopted Budget	Prorated Budget 1/31/16	Actual 1/31/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,139,242	\$2,139,242	\$0
Interest Income	\$100	\$33	\$130	\$97
Total Revenues	\$2,423,270	\$2,139,275	\$2,139,372	\$97
<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)		\$1,751,966	
Beginning Fund Balance	\$466,966		\$513,680	
Ending Fund Balance	\$448,551		\$2,265,646	

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

	Amended Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	2,345	3,271	(926)	9,563	10,387	(824)
Member Rounds	-	595	-	-	2,722	-	-
Comp Rounds	-	421	-	-	1,917	-	-
Total Memberships	60	2	-	2	46	60	(14)
<i>Revenue per Round</i>							
Paid Rounds	\$32	\$36	\$31	\$5	\$33	\$32	\$1
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,076,892	\$83,889	\$103,597	(\$19,708)	\$317,157	\$328,991	(\$11,834)
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$55,000)	(\$1,661)	(\$5,291)	\$3,630	(\$15,404)	(\$16,803)	\$1,399
Season Advance/Trail Fees	\$220,050	\$25,210	\$21,169	\$4,041	\$65,128	\$67,225	(\$2,097)
Associate Memberships	\$26,075	\$894	\$2,508	(\$1,614)	\$4,619	\$7,966	(\$3,347)
Driving Range	\$60,000	\$4,078	\$5,772	(\$1,694)	\$15,294	\$18,330	(\$3,036)
Golf Lessons	\$15,000	\$440	\$1,443	(\$1,003)	\$1,317	\$4,583	(\$3,266)
Merchandise Sales	\$98,000	\$5,388	\$9,428	(\$4,040)	\$27,128	\$29,939	(\$2,811)
Restaurant	\$2,419	(\$179)	\$233	(\$411)	(\$306)	\$2,419	(\$2,725)
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$7,509	\$7,509	\$0
Miscellaneous Income	\$15,000	\$3,416	\$1,443	\$1,973	\$13,327	\$4,583	\$8,744
Total Revenues	\$1,480,963	\$123,352	\$142,179	(\$18,827)	\$435,769	\$454,741	(\$18,972)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000	\$1,212	\$1,499	\$287	\$6,418	\$5,998	(\$420)
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$33	\$33
Telephone/Internet	\$11,000	\$997	\$916	(\$81)	\$3,899	\$3,665	(\$234)
Postage	\$750	\$0	\$62	\$62	\$0	\$250	\$250
Printing & Binding	\$1,000	\$302	\$83	(\$219)	\$624	\$333	(\$291)
Utilities	\$5,000	\$424	\$417	(\$7)	\$1,500	\$1,666	\$166
Repairs & Maintenance	\$6,000	\$699	\$500	(\$199)	\$1,697	\$1,999	\$302
Pest Control	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Advertising	\$35,000	\$3,237	\$2,916	(\$321)	\$10,923	\$11,662	\$739
Bank Charges	\$25,000	\$2,168	\$2,083	(\$86)	\$6,786	\$8,330	\$1,544
Office Supplies	\$1,500	\$263	\$125	(\$138)	\$449	\$500	\$51
Operating Supplies	\$5,000	\$800	\$417	(\$383)	\$4,282	\$1,666	(\$2,616)
Meals	\$100	\$0	\$8	\$8	\$0	\$33	\$33
Dues, Licenses & Subscriptions	\$1,000	\$150	\$83	(\$67)	\$260	\$333	\$73
Drug Testing - All Departments	\$500	\$38	\$42	\$4	\$76	\$167	\$91
Training, Education & Employee Relations	\$1,000	\$440	\$83	(\$357)	\$1,349	\$333	(\$1,016)
Contractual Security	\$3,500	\$268	\$292	\$23	\$1,073	\$1,166	\$94
IT Services	\$1,900	\$0	\$158	\$158	\$200	\$633	\$433
Total Golf Course Expenditures	\$116,850	\$10,998	\$9,734	(\$1,264)	\$39,535	\$38,934	(\$601)

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

	Amended Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$991	\$0	\$83	\$83	\$991	\$991	\$0
Administrative Fees	\$72	\$0	\$6	\$6	\$72	\$72	\$0
FICA Expense	\$72	\$0	\$6	\$6	\$72	\$72	\$0
Health Insurance	\$288	\$0	\$24	\$24	(\$414)	\$288	\$702
Workers Compensation	\$19	\$0	\$2	\$2	\$19	\$19	\$0
Unemployment	\$17	\$0	\$1	\$1	\$17	\$17	\$0
Utilities	\$675	\$686	\$65	(\$621)	\$2,724	\$675	(\$2,049)
Repairs & Maintenance	\$75	\$637	\$7	(\$629)	\$712	\$75	(\$637)
Pest Control	\$142	\$283	\$14	(\$270)	\$566	\$142	(\$425)
Operating Supplies	\$69	\$0	\$7	\$7	\$69	\$69	\$0
Equipment Lease	\$0	\$88	\$0	(\$88)	\$351	\$0	(\$351)
Total Restaurant Expenditures	\$2,419	\$1,693	\$214	(\$1,479)	\$5,178	\$2,419	(\$2,759)
<i>Pro Shop Expenditures</i>							
Salaries	\$77,882	\$6,923	\$6,490	(\$433)	\$26,031	\$25,960	(\$72)
Administrative Fee	\$2,576	\$277	\$215	(\$62)	\$1,008	\$859	(\$150)
FICA Expense	\$5,958	\$530	\$496	(\$33)	\$1,991	\$1,986	(\$5)
Health Insurance	\$360	\$27	\$30	\$3	\$101	\$120	\$19
Workers Compensation	\$1,526	\$131	\$127	(\$4)	\$493	\$509	\$16
Unemployment	\$2,383	\$402	\$199	(\$204)	\$674	\$794	\$120
Golf Printing	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Utilities	\$8,000	\$561	\$667	\$105	\$2,319	\$2,667	\$348
Repairs	\$250	\$0	\$21	\$21	\$0	\$83	\$83
Pest Control	\$1,800	\$283	\$150	(\$133)	\$566	\$600	\$34
Supplies	\$2,500	\$51	\$208	\$157	\$582	\$833	\$251
Uniforms	\$750	\$0	\$63	\$63	\$0	\$250	\$250
Dues, Licenses & Subscriptions	\$250	\$0	\$21	\$21	\$0	\$83	\$83
Training, Education & Employee Relations	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Total Pro Shop Expenditures	\$105,735	\$9,185	\$8,811	(\$374)	\$33,766	\$35,244	\$1,478

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

	Amended Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Cart Facility</i>							
Salaries	\$60,174	\$4,432	\$5,014	\$582	\$19,360	\$20,057	\$698
Administrative Fee	\$5,258	\$435	\$438	\$3	\$1,911	\$1,753	(\$159)
FICA Expense	\$4,603	\$339	\$384	\$45	\$1,408	\$1,534	\$126
Workers Compensation	\$1,179	\$84	\$98	\$14	\$349	\$393	\$44
Unemployment	\$2,978	\$252	\$248	(\$3)	\$868	\$993	\$124
Utilities	\$12,500	\$1,011	\$1,042	\$31	\$3,600	\$4,167	\$567
Fuel	\$500	\$34	\$42	\$8	\$129	\$167	\$38
Cart Lease	\$52,000	\$130	\$4,333	\$4,203	\$13,481	\$17,333	\$3,852
Cart Maintenance	\$2,750	\$594	\$229	(\$364)	\$2,365	\$917	(\$1,449)
Cart & Facilities Supplies	\$1,000	\$0	\$83	\$83	\$94	\$333	\$240
Driving Range	\$1,500	\$163	\$125	(\$38)	\$1,789	\$500	(\$1,289)
Uniforms	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Total Cart Facility	\$144,942	\$7,473	\$12,078	\$4,606	\$45,353	\$48,313	\$2,960
<i>Starter Marshals</i>							
Salaries	\$27,898	\$2,966	\$2,325	(\$641)	\$9,429	\$9,299	(\$130)
Administrative Fee	\$2,868	\$321	\$239	(\$82)	\$918	\$956	\$38
FICA Expense	\$2,134	\$227	\$178	(\$49)	\$794	\$711	(\$83)
Workers Compensation	\$711	\$56	\$59	\$3	\$197	\$237	\$40
Unemployment	\$1,465	\$170	\$122	(\$48)	\$501	\$488	(\$13)
Uniforms	\$250	\$0	\$21	\$21	\$0	\$83	\$83
Total Starter Marshals	\$35,326	\$3,740	\$2,944	(\$796)	\$11,839	\$11,775	(\$64)
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$2,544	\$4,725	\$2,181	\$17,629	\$18,900	\$1,271
Total Merchandise Sales	\$56,700	\$2,544	\$4,725	\$2,181	\$17,629	\$18,900	\$1,271
<i>Golf Course Maintenance</i>							
Salaries	\$375,393	\$28,138	\$31,283	\$3,145	\$110,301	\$125,131	\$14,830
Administrative Fees	\$9,888	\$628	\$824	\$196	\$2,421	\$3,296	\$875
FICA Expense	\$28,718	\$2,084	\$2,393	\$309	\$8,188	\$9,573	\$1,384
Employee Insurance	\$56,217	\$2,503	\$4,685	\$2,182	\$11,031	\$18,739	\$7,708
Workers Compensation	\$7,358	\$526	\$613	\$87	\$2,055	\$2,453	\$397
Unemployment	\$7,175	\$1,593	\$598	(\$995)	\$2,062	\$2,392	\$330
Drug Testing	\$420	\$0	\$35	\$35	\$76	\$140	\$64
Consulting Fees	\$6,000	\$500	\$500	\$0	\$2,000	\$2,000	\$0
Telephone/Internet	\$3,200	\$332	\$267	(\$65)	\$1,296	\$1,067	(\$229)
Utilities/Water	\$25,700	\$1,935	\$2,142	\$206	\$8,781	\$8,567	(\$215)
Repairs	\$32,000	\$3,827	\$2,667	(\$1,160)	\$15,928	\$10,667	(\$5,261)
Fuel & Oil	\$45,000	\$2,782	\$3,750	\$968	\$11,716	\$15,000	\$3,284
Pest Control	\$1,500	\$115	\$125	\$10	\$603	\$500	(\$103)
Irrigation/Drainage	\$18,000	\$1,922	\$1,500	(\$422)	\$6,978	\$6,000	(\$978)

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

	Amended Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Sand and Topsoil	\$15,000	\$1,025	\$1,250	\$225	\$1,595	\$5,000	\$3,405
Flower/Mulch	\$5,000	\$3,419	\$417	(\$3,002)	\$3,944	\$1,667	(\$2,277)
Chemicals	\$53,500	\$2,819	\$4,458	\$1,639	\$13,944	\$17,833	\$3,889
Fertilizer	\$45,000	\$8,382	\$3,750	(\$4,632)	\$22,867	\$15,000	(\$7,867)
Seed/Sod	\$9,000	\$920	\$750	(\$170)	\$3,974	\$3,000	(\$974)
Trash Removal	\$3,000	\$131	\$250	\$119	\$525	\$1,000	\$475
Contingency	\$10,000	\$1,185	\$833	(\$351)	\$2,878	\$3,333	\$455
First Aid	\$600	\$105	\$50	(\$55)	\$414	\$200	(\$214)
Leased Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$500	\$28	\$42	\$14	\$28	\$167	\$139
Operating Supplies	\$8,000	\$2,584	\$667	(\$1,918)	\$7,224	\$2,667	(\$4,557)
Training	\$500	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$120	\$500	\$380
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$0	\$400	\$400
Uniforms	\$6,000	\$720	\$500	(\$220)	\$2,899	\$2,000	(\$899)
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$2,000	\$2,000
Equipment Lease	\$71,412	\$5,951	\$5,951	\$0	\$23,803	\$23,804	\$1
Small Tools	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$200	\$200
IT Services	\$600	\$0	\$50	\$50	\$0	\$200	\$200
Total Golf Course Maintenance	\$854,481	\$74,156	\$71,165	(\$2,990)	\$267,650	\$284,660	\$17,010
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$500	\$500
Arbitrage	\$600	\$50	\$50	\$0	\$200	\$200	\$0
Dissemination	\$1,000	\$83	\$83	(\$0)	\$333	\$333	(\$0)
Trustee Fees	\$3,750	\$313	\$313	\$0	\$1,250	\$1,250	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$500	\$500	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$18,760	\$18,760	\$0
Insurance	\$65,000	\$4,824	\$5,417	\$592	\$20,492	\$21,667	\$1,175
Property Taxes	\$6,000	\$851	\$500	(\$351)	\$2,666	\$2,000	(\$666)
Total Administrative Expenditures	\$135,630	\$10,936	\$11,303	\$366	\$44,201	\$45,210	\$1,009
Renewal & Replacement	\$28,880	\$2,431	\$2,407	(\$24)	\$7,503	\$9,627	\$2,124
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$28,880	\$2,431	\$2,407	(\$24)	\$7,503	\$9,627	\$2,124
Total Revenues	\$1,480,963	\$123,352	\$142,179	(\$18,827)	\$435,769	\$454,741	(\$18,972)
Total Expenditures	\$1,480,963	\$123,156	\$123,380	\$224	\$472,655	\$495,082	\$22,428
Operating Income (Loss)	\$0	\$196	\$18,799	(\$18,603)	(\$36,886)	(\$40,341)	\$3,456

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

	Amended Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$557,649	\$46,471	\$46,471	(\$0)	\$185,883	\$185,883	(\$0)
Interest Income	\$300	\$32	\$25	\$7	\$83	\$100	(\$17)
Interest Expense	(\$202,949)	(\$16,912)	(\$16,912)	(\$0)	(\$67,650)	(\$67,650)	(\$0)
Principal Expense	(\$355,000)	(\$29,583)	(\$29,583)	(\$0)	(\$118,333)	(\$118,333)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$0	\$7	\$0	\$7	(\$17)	\$0	(\$17)
Change in Net Assets	\$0	\$203	---	---	(\$36,902)	---	---
Beginning Net Assets	\$0	---	---	---	(\$2,997,035)	---	---
Ending Net Assets	\$0	---	---	---	(\$3,033,937)	---	---

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$713,464
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
Interest Income	\$0	\$0	\$0	\$8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8
Total Revenues	\$4,717	\$91,092	\$621,058	\$15,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$732,231

Administrative Expenditures

Supervisors Fees	\$2,480	\$2,250	\$3,490	\$1,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,550
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$0	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
Dissemination	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Trustee Fees	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,867
Annual Audit	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,167
Collection Agent	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,171
Computer Services	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$73	\$126	\$147	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$708
Printing & Binding	\$135	\$552	\$107	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,174
Insurance	\$565	\$565	\$565	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,258
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$185	\$118	\$103	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$465
Office Supplies	\$104	\$148	\$108	\$243	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$604
Dues & Licenses	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
Website Maintenance	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
Total Administrative	\$14,184	\$14,400	\$15,349	\$13,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,510

Operating Expenditures

Salaries	\$8,091	\$7,830	\$9,719	\$9,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,011
Administrative Fees	\$55	\$53	\$111	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$313
FICA Expense	\$600	\$580	\$734	\$697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,611
Employee Insurance	\$474	\$474	\$474	\$655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,078
Workers Compensation	\$153	\$148	\$184	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$663
Unemployment	\$0	\$0	\$90	\$520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$610
Other Contractual	\$464	\$578	\$494	\$417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,953
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$9,836	\$9,663	\$11,807	\$11,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,239

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,942
Water Management System	\$7,565	\$7,765	\$9,175	\$7,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,270
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,682
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,155	\$10,805	\$10,922	\$10,528	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,411
Administrative Fees	\$259	\$251	\$259	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,028
FICA	\$804	\$778	\$789	\$742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,113
Health Insurance	\$1,774	\$1,774	\$1,502	\$2,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,061
Workers Compensation	\$211	\$205	\$207	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$822
Unemployment	\$18	\$18	\$18	\$573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$628
Contract Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$170	\$164	\$106	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$605
Utilities	\$411	\$563	\$460	\$399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,833
Insurance	\$155	\$155	\$155	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$618
Repairs	\$706	\$1,226	\$190	\$1,056	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,178
Fuel	\$975	\$1,607	\$1,584	\$1,259	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,425
Park Maintenance	\$319	\$151	\$146	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
Chemicals	\$95	\$410	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$863
Contingencies	\$1,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,330
Refuse	\$215	\$860	\$1,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,249
Office Supplies	\$21	\$153	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$253
Uniforms	\$219	\$219	\$273	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$929
Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance Reserve - Transfer Out	\$5,213	\$5,213	\$5,213	\$5,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,851
Total Grounds Maintenance	\$24,048	\$24,550	\$23,435	\$22,940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,973
Total Expenditures	\$60,200	\$58,109	\$59,828	\$76,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254,404
Excess Revenue/(Expenditures)	(\$55,483)	\$32,983	\$561,230	(\$60,903)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$477,827

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	0	0	0	0	0	0	0	0	9,563
Member Rounds	698	711	718	595	0	0	0	0	0	0	0	0	2,722
Comp Rounds	503	487	506	421	0	0	0	0	0	0	0	0	1,917
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$31	\$31	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
<i>Revenues:</i>													
Greens Fees	\$61,079	\$82,957	\$89,232	\$83,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317,157
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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$15,404)
Season Advance/Trail Fees	\$10,830	\$16,214	\$12,874	\$25,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,128
Associate Memberships	\$1,490	\$596	\$1,639	\$894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,619
Driving Range	\$2,653	\$3,980	\$4,583	\$4,078	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,294
Golf Lessons	\$255	\$80	\$542	\$440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,317
Merchandise Sales	\$5,764	\$7,658	\$8,319	\$5,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,128
Restaurant	(\$947)	(\$1,281)	\$2,101	(\$179)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$306)
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,509
Miscellaneous Income	\$2,612	\$3,020	\$4,278	\$3,416	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,326.70
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435,769
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,957	\$1,595	\$1,653	\$1,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,418
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$957	\$930	\$1,014	\$997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,899
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
Repairs & Maintenance	\$488	\$180	\$331	\$699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,697
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advertising	\$3,461	\$865	\$3,360	\$3,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,923
Bank Charges	\$1,054	\$1,531	\$2,033	\$2,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,786
Office Supplies	\$59	\$52	\$75	\$263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$449
Operating Supplies	\$1,977	\$555	\$951	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,282
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,349
Contractual Security	\$268	\$268	\$268	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,073
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,535

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Restaurant Expenditures:</i>													
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,724
Repairs & Maintenance	\$75	\$0	\$0	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$712
Pest Control	\$142	\$142	\$0	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$566
Operating Supplies	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
Equipment Lease	\$0	\$175	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351
Total Restaurant Expenditures	\$2,419	\$325	\$740	\$1,693	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,178
<i>Proshop:</i>													
Salaries	\$6,316	\$6,656	\$6,136	\$6,923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,031
Administrative Fees	\$253	\$244	\$235	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,008
FICA	\$483	\$509	\$469	\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,991
Health Insurance	\$27	\$27	\$19	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
Workers Compensation	\$120	\$126	\$116	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$493
Unemployment	\$91	\$117	\$64	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$674
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$590	\$615	\$553	\$561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,319
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$142	\$142	\$0	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$566
Supplies	\$114	\$59	\$357	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$582
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,766
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,629
Total Merchandise Sales	\$5,814	\$3,052	\$6,219	\$2,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,629
<i>Cart Facility:</i>													
Salaries	\$6,424	\$4,297	\$4,206	\$4,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,360
Administrative Fees	\$581	\$459	\$436	\$435	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,911
FICA Expense	\$418	\$329	\$322	\$339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,408
Workers Compensation	\$104	\$81	\$80	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$349
Unemployment	\$266	\$205	\$146	\$252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$868
Utilities	\$649	\$835	\$1,105	\$1,011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,600
Fuel	\$23	\$31	\$41	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
Golf Cart Lease	\$4,450	\$4,450	\$4,451	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,481
Cart Maintenance	\$97	\$1,412	\$263	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,365
Cart & Facilities Supplies	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94
Driving Range	\$0	\$0	\$1,626	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,789
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cart Facility	\$13,106	\$12,099	\$12,676	\$7,473	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,353

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Starter Marshals:</i>													
Salaries	\$1,208	\$2,518	\$2,738	\$2,966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,429
Administrative Fees	\$130	\$230	\$237	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$918
FICA Expense	\$165	\$193	\$209	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$794
Workers Compensation	\$41	\$48	\$52	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$197
Unemployment	\$120	\$137	\$74	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$501
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,839

<i>Golf Course Maintenance:</i>													
Salaries	\$26,218	\$26,810	\$29,136	\$28,138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,301
Administrative Fees	\$602	\$540	\$651	\$628	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,421
FICA Expense	\$1,939	\$1,987	\$2,178	\$2,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,188
Employee Insurance	\$2,923	\$2,923	\$2,682	\$2,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,031
Workers Compensation	\$490	\$496	\$542	\$526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,055
Unemployment	\$86	\$124	\$258	\$1,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,062
Drug Testing	\$0	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
Consulting Fees	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Telephone/Internet	\$323	\$320	\$320	\$332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,296
Utilities/Water	\$2,069	\$2,586	\$2,191	\$1,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,781
Repairs	\$4,285	\$2,698	\$5,118	\$3,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,928
Fuel & Oil	\$2,088	\$3,421	\$3,425	\$2,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,716
Pest Control	\$115	\$257	\$115	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$603
Irrigation/Drainage	\$1,175	\$2,037	\$1,844	\$1,922	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,978
Sand and Topsoil	\$569	\$0	\$0	\$1,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,595
Flower/Mulch	\$0	\$525	\$0	\$3,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,944
Chemicals	\$5,904	\$3,904	\$1,316	\$2,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,944
Fertilizer	\$1,191	\$3,565	\$9,729	\$8,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,867
Seed/Sod	\$920	\$1,214	\$920	\$920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,974
Trash Removal	\$131	\$131	\$131	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525
Contingency	\$232	\$720	\$741	\$1,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,878
First Aid	\$309	\$0	\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414
Leased Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
Operating Supplies	\$1,337	\$713	\$2,589	\$2,584	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,224
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janatorial Supplies	\$0	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$639	\$695	\$846	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,899
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$5,951	\$5,951	\$5,951	\$5,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,803
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	\$74,156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267,650

<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
Dissemination	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Trustee Fees	\$313	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
Annual Audit	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
Insurance	\$5,417	\$5,427	\$4,824	\$4,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,492
Property Taxes	\$500	\$463	\$851	\$851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,666
Total Administrative Expenditures	\$11,178	\$11,150	\$10,936	\$10,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,201

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,503
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,503
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$435,769
Total Expenditures	\$114,445	\$108,339	\$126,716	\$123,156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$472,655
Operating Income (Loss)	(\$34,767)	\$2,868	(\$5,182)	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$36,886)
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,471	\$46,471	\$46,471	\$46,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185,883
Interest Income	\$17	\$19	\$16	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83
Interest Expense	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$67,650)
Principal Expense	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$118,333)
Total Non Operating Revenues/(Expenditures)	(\$8)	(\$6)	(\$9)	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$17)
Net Non Operating Income / (Loss)	(\$34,775)	\$2,861	(\$5,191)	\$203	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$36,902)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,128
Total Revenues	\$5,764	\$7,658	\$8,319	\$5,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,128
<i>Expenditures</i>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,629
Total Expenditures	\$5,814	\$3,052	\$6,219	\$2,544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,629
Operating Income (Loss)	(\$51)	\$4,606	\$2,100	\$2,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,499

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

	Actuals 1/31/15	Actuals 1/31/16	Variance	Year to Date 1/31/15	Year to Date 1/31/16	Variance
<i>Revenues:</i>						
Greens Fees	\$ 112,790	\$ 83,889	\$ (28,901)	\$ 320,299	\$ 317,157	\$ (3,142)
Greens Cards - Sales	\$ 9,494	\$ -	\$ (9,494)	\$ 22,556	\$ -	\$ (22,556)
Greens Cards - Usage	\$ (15,849)	\$ (1,661)	\$ 14,188	\$ (55,294)	\$ (15,404)	\$ 39,891
Season Advance/Trail Fees	\$ 21,453	\$ 25,210	\$ 3,756	\$ 66,940	\$ 65,128	\$ (1,812)
Season Advance/Trail Fees Surcharge	\$ 135	\$ -	\$ (135)	\$ 705	\$ -	\$ (705)
Associate Memberships	\$ -	\$ 894	\$ 894	\$ -	\$ 4,619	\$ 4,619
Driving Range	\$ 4,425	\$ 4,078	\$ (347)	\$ 14,974	\$ 15,294	\$ 320
Golf Lessons	\$ 535	\$ 440	\$ (95)	\$ 1,920	\$ 1,317	\$ (603)
Merchandise Sales	\$ 9,569	\$ 5,388	\$ (4,181)	\$ 28,193	\$ 27,128	\$ (1,065)
Restaurant	\$ 22,627	\$ (179)	\$ (22,806)	\$ 74,820	\$ (306)	\$ (75,126)
Special Assessments - Operations	\$ 1,818	\$ 1,877	\$ 59	\$ 7,274	\$ 7,509	\$ 235
Miscellaneous Income	\$ 3,504	\$ 3,416	\$ (87)	\$ 5,580	\$ 13,327	\$ 7,746
Total Revenues	\$ 170,502	\$ 123,352	\$ (47,150)	\$ 487,967	\$ 435,769	\$ (52,198)
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 6,548	\$ 10,998	\$ (4,450)	\$ 28,650	\$ 39,535	\$ (10,886)
Restraunt	\$ 23,234	\$ 1,693	\$ 21,541	\$ 85,859	\$ 5,178	\$ 80,681
Proshop	\$ 9,134	\$ 9,185	\$ (51)	\$ 31,952	\$ 33,766	\$ (1,814)
Merchandise Sales	\$ 11,916	\$ 7,473	\$ 4,443	\$ 44,254	\$ 45,353	\$ (1,099)
Cart Facility	\$ 3,732	\$ 3,740	\$ (8)	\$ 10,511	\$ 11,839	\$ (1,329)
Starter Marshals	\$ 7,273	\$ 2,544	\$ 4,729	\$ 23,315	\$ 17,629	\$ 5,686
Golf Course Maintenance	\$ 58,504	\$ 74,156	\$ (15,652)	\$ 220,480	\$ 267,650	\$ (47,170)
Administrative	\$ 9,118	\$ 10,936	\$ (1,818)	\$ 44,703	\$ 44,201	\$ 502
Reserves	\$ 2,185	\$ 2,431	\$ (245)	\$ 8,846	\$ 7,503	\$ 1,343
Total Expenditures	\$ 131,644	\$ 123,156	\$ 8,488	\$ 498,570	\$ 472,655	\$ 25,915
Operating Income/(Loss)	\$ 38,858	\$ 196	\$ (38,662)	\$ (10,603)	\$ (36,886)	\$ (26,283)

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

	Actuals 1/31/15	Actuals 1/31/16	Variance	Year to Date 1/31/15	Year to Date 1/31/16	Variance
<i>Revenues: (1)</i>						
Greens Fees	\$ 112,790	\$ 83,889	\$ (28,901)	\$ 320,299	\$ 317,157	\$ (3,142)
Greens Cards - Sales	\$ 9,494	\$ -	\$ (9,494)	\$ 22,556	\$ -	\$ (22,556)
Greens Cards - Usage	\$ (15,849)	\$ (1,661)	\$ 14,188	\$ (55,294)	\$ (15,404)	\$ 39,891
Season Advance/Trail Fees	\$ 21,453	\$ 25,210	\$ 3,756	\$ 66,940	\$ 65,128	\$ (1,812)
Season Advance/Trail Fees Surcharge	\$ 135	\$ -	\$ (135)	\$ 705	\$ -	\$ (705)
Associate Memberships	\$ -	\$ 894	\$ 894	\$ -	\$ 4,619	\$ 4,619
Driving Range	\$ 4,425	\$ 4,078	\$ (347)	\$ 14,974	\$ 15,294	\$ 320
Golf Lessons	\$ 535	\$ 440	\$ (95)	\$ 1,920	\$ 1,317	\$ (603)
Merchandise Sales	\$ 9,569	\$ 5,388	\$ (4,181)	\$ 28,193	\$ 27,128	\$ (1,065)
Special Assessments - Operations	\$ 1,818	\$ 1,877	\$ 59	\$ 7,274	\$ 7,509	\$ 235
Miscellaneous Income	\$ 3,504	\$ 3,416	\$ (87)	\$ 5,580	\$ 13,327	\$ 7,746
Total Revenues	\$ 147,875	\$ 123,530	\$ (24,344)	\$ 413,147	\$ 436,075	\$ 22,928
<i>Expenditures: (2)</i>						
Golf Course Expenditures	\$ 6,548	\$ 10,998	\$ (4,450)	\$ 28,650	\$ 39,535	\$ (10,886)
Proshop	\$ 9,134	\$ 9,185	\$ (51)	\$ 31,952	\$ 33,766	\$ (1,814)
Merchandise Sales	\$ 11,916	\$ 7,473	\$ 4,443	\$ 44,254	\$ 45,353	\$ (1,099)
Cart Facility	\$ 3,732	\$ 3,740	\$ (8)	\$ 10,511	\$ 11,839	\$ (1,329)
Starter Marshals	\$ 7,273	\$ 2,544	\$ 4,729	\$ 23,315	\$ 17,629	\$ 5,686
Golf Course Maintenance	\$ 58,504	\$ 74,156	\$ (15,652)	\$ 220,480	\$ 267,650	\$ (47,170)
Administrative	\$ 9,118	\$ 10,936	\$ (1,818)	\$ 44,703	\$ 44,201	\$ 502
Reserves	\$ 2,185	\$ 2,431	\$ (245)	\$ 8,846	\$ 7,503	\$ 1,343
Total Expenditures	\$ 108,410	\$ 121,462	\$ (13,052)	\$ 412,711	\$ 467,477	\$ (54,766)
Operating Income/(Loss)	\$ 39,465	\$ 2,068	\$ (37,397)	\$ 436	\$ (31,402)	\$ (31,838)

(1) Does not include Restaurant revenue.

(2) Does not include Restaurant expenditures.

Viera East Cash Flow Analysis FY 2016

I. Cash Flows:	Actuals				Projections								Totals
	October	November	December	January	February	March	April	May	June	July	August	September	
Starting Funds													
Carry Forward	\$33,128	(\$1,640)	\$1,227	(\$3,955)	(\$3,759)	\$43,451	\$116,726	\$147,449	\$149,281	\$141,063	\$110,864	\$91,498	
Revenues													
Golf Course	\$79,677	\$111,206	\$121,534	\$123,352	\$195,590	\$223,946	\$177,654	\$146,222	\$135,290	\$111,374	\$123,161	\$88,143	\$1,637,149
Course Operations	\$80,624	\$112,487	\$119,433	\$123,531	\$166,990	\$191,159	\$151,701	\$124,911	\$115,592	\$95,208	\$105,254	\$75,406	\$1,462,297
Restaurant	-\$947	-\$1,281	\$2,101	(\$179)	\$28,600	\$32,787	\$25,952	\$21,312	\$19,697	\$16,167	\$17,907	\$12,737	\$174,852
Total All Cash	\$112,805	\$109,566	\$122,761	\$119,397	\$191,831	\$267,397	\$294,379	\$293,671	\$284,570	\$252,438	\$234,025	\$179,641	\$1,637,149
Expenses													
Golf Course	\$114,445	\$108,339	\$126,716	\$123,156	\$148,380	\$150,672	\$146,931	\$144,390	\$143,507	\$141,574	\$142,527	\$139,697	\$1,630,333
Course Operations	\$112,026	\$108,014	\$125,976	\$121,463	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$123,212	\$1,453,175
Restaurant	\$2,419	\$325	\$740	\$1,693	\$25,168	\$27,460	\$23,719	\$21,178	\$20,295	\$18,362	\$19,315	\$16,485	\$177,158
Cash Less Expenses	(\$1,640)	\$1,227	(\$3,955)	(\$3,759)	\$43,451	\$116,726	\$147,449	\$149,281	\$141,063	\$110,864	\$91,498	\$39,944	
												Projected Revenues FY 2016	\$1,637,149
												Projected Expenses FY 2016	\$1,630,333
												Projected Surplus(Deficit) FY 2016	\$6,816