

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

	<u>Governmental Fund Types</u>				<i>Totals</i>
	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>(memorandum only)</u>
Assets					
Operating Account	\$577,874	\$82,327	---	\$189,254	\$849,455
Accounts Receivable	---	---	---	\$4,759	\$4,759
Assessment Receivable	---	---	---	---	\$0
Due From Golf Course	\$493	---	---	---	\$493
Due From General Fund	---	---	---	\$14,819	\$14,819
Due From Capital Reserve	---	---	---	---	\$0
Due from Other	---	---	---	---	\$0
Inventory - Pro Shop	---	---	---	\$51,679	\$51,679
Investments:					
Custody Account	---	\$645,943	---	---	\$645,943
Benefit Assessment- Series 2012	---	---	---	\$460,030	\$460,030
Reserve - Series 2012	---	---	---	\$280,350	\$280,350
Bond Service 2006	---	---	\$2,345,808	---	\$2,345,808
Improvements (Net of Depreciation)	---	---	---	\$1,221,756	\$1,221,756
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$10,064	---	---	\$75,424	\$85,488
Total Assets	\$588,431	\$728,270	\$2,345,808	\$2,298,073	\$5,960,581
Liabilities					
Accounts Payable	\$10,980	\$733	---	\$22,611	\$34,324
Accrued Expenses	\$2,800	---	---	\$300	\$3,100
Deferred Revenue- Season Advance	---	---	---	\$74,474	\$74,474
Deferred Revenue- Special Assessments O&M	---	---	---	\$11,264	\$11,264
Deferred Revenue- Special Assessments Debt	---	---	---	\$229,855	\$229,855
Deposit-Divots Grill	---	\$8,000	---	---	\$8,000
Due to General Fund	---	---	---	\$493	\$493
Accrued Interest Payable	---	---	---	\$82,585	\$82,585
Accrued Principal Payable	---	---	---	\$177,500	\$177,500
Golf Cart Lease Payable	---	---	---	\$12,960	\$12,960
Sales Tax Payable	---	---	---	\$11,536	\$11,536
Due to Golf Course	\$14,819	---	---	---	\$14,819
Due to Debt Service	---	---	---	---	\$0
Due to Capital Reserve	---	---	---	---	\$0
Accrued Payroll Payable	\$6,164	---	---	\$16,076	\$22,240
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	---	---	---	(\$2,858,667)	(\$2,858,667)
Fund Balances	---	---	---	---	\$176,000
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$10,064	---	---	---	\$10,064
Unassigned	\$367,604	\$727,537	---	---	\$1,095,140
Restricted for Debt Service	---	---	\$2,345,808	---	\$2,345,808
Total Liabilities, Fund Equity, Other	\$588,431	\$728,270	\$2,345,808	\$2,298,073	\$5,960,581

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

	Adopted Budget	Prorated Budget 3/31/16	Actual 3/31/16	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$739,945	\$739,945	\$0
Golf Course Administrative Services	\$56,280	\$28,140	\$28,140	\$0
Interest Income	\$100	\$50	\$8	(\$42)
Miscellaneous Income	\$0	\$0	\$2,935	\$2,935
Total Revenues	\$864,536	\$768,135	\$771,028	\$2,893

Administrative Expenditures

Supervisors Fees	\$29,587	\$14,794	\$14,511	\$282
Engineering Fees	\$5,000	\$2,500	\$0	\$2,500
Attorney's Fees	\$5,000	\$2,500	\$244	\$2,256
Dissemination	\$1,000	\$500	\$500	(\$0)
Trustee Fees	\$5,600	\$2,800	\$2,800	(\$0)
Annual Audit	\$6,500	\$3,250	\$3,250	\$0
Collection Agent	\$2,500	\$1,250	\$1,250	\$0
Management Fees	\$108,515	\$54,258	\$54,257	\$1
Computer Services	\$1,000	\$500	\$500	\$0
Telephone	\$250	\$125	\$0	\$125
Postage	\$1,500	\$750	\$1,180	(\$430)
Printing & Binding	\$3,000	\$1,500	\$1,454	\$46
Insurance	\$7,510	\$3,755	\$3,387	\$368
Legal Advertising	\$2,500	\$1,250	\$185	\$1,065
Other Current Charges	\$1,500	\$750	\$744	\$6
Office Supplies	\$1,000	\$500	\$1,097	(\$597)
Dues & Licenses	\$175	\$88	\$88	(\$0)
Website Maintenance	\$2,400	\$1,200	\$1,200	\$0
Total Administrative	\$184,537	\$92,269	\$86,647	\$5,621

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

	Adopted Budget	Prorated Budget 3/31/16	Actual 3/31/16	Variance
<i>Operating Expenditures</i>				
Salaries	\$113,570	\$56,785	\$53,289	\$3,496
Administrative Fee	\$1,128	\$564	\$496	\$68
FICA Expense	\$7,486	\$3,743	\$3,949	(\$206)
Employee Insurance	\$6,006	\$3,003	\$3,592	(\$589)
Workers Compensation	\$2,382	\$1,191	\$1,009	\$182
Unemployment	\$853	\$427	\$663	(\$236)
Other Contractual	\$5,100	\$2,550	\$2,853	(\$303)
Training	\$500	\$250	\$430	(\$180)
Dues, Licenses	\$100	\$50	\$0	\$50
Uniforms	\$500	\$250	\$247	\$3
Total Operating	\$137,625	\$68,813	\$66,529	\$2,284

Maintenance Expenditures

Canal Maintenance	\$5,000	\$5,000	\$5,551	(\$551)
Lake Bank Restoration	\$60,000	\$40,469	\$40,469	\$0
Environmental Services	\$39,000	\$19,500	\$5,599	\$13,901
Water Management System	\$99,000	\$49,500	\$48,709	\$791
Control Burns	\$15,000	\$0	\$0	\$0
Contingencies	\$10,000	\$5,000	\$2,102	\$2,898
Fire Line Maintenance	\$5,000	\$2,500	\$1,669	\$831
Basin Repair	\$5,000	\$2,500	\$0	\$2,500
Total Maintenance	\$238,000	\$124,469	\$104,100	\$20,369

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

	Adopted Budget	Prorated Budget 3/31/16	Actual 3/31/16	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$135,351	\$67,676	\$61,212	\$6,463
Administrative Fees	\$3,132	\$1,566	\$1,529	\$37
FICA	\$10,254	\$5,127	\$4,377	\$750
Health Insurance	\$23,412	\$11,706	\$10,705	\$1,001
Workers Compensation	\$2,627	\$1,314	\$1,159	\$154
Unemployment	\$2,132	\$1,066	\$1,306	(\$240)
Telephone	\$1,500	\$750	\$704	\$46
Utilities	\$7,000	\$3,500	\$2,632	\$868
Insurance	\$1,162	\$581	\$927	(\$346)
Repairs	\$15,000	\$7,500	\$3,320	\$4,180
Fuel	\$23,000	\$11,500	\$7,319	\$4,181
Park Maintenance	\$3,000	\$1,500	\$1,323	\$177
Chemicals	\$5,000	\$2,500	\$1,231	\$1,269
Contingencies	\$1,000	\$500	\$1,670	(\$1,170)
Refuse	\$5,000	\$2,500	\$4,614	(\$2,114)
Office Supplies	\$250	\$125	\$451	(\$326)
Uniforms	\$3,000	\$1,500	\$1,470	\$30
Maintenance Reserve - Transfer Out	\$62,554	\$31,277	\$31,277	(\$0)
Total Grounds Maintenance	\$304,374	\$152,187	\$137,228	\$14,959
Total Expenditures	\$864,536	\$437,737	\$394,504	\$43,233
Excess Revenue/(Expenditures)	\$0	\$330,398	\$376,525	\$46,126
Beginning Fund Balance	\$0	\$0	\$177,143	\$177,143
Ending Fund Balance	\$0	\$330,398	\$553,667	\$223,269

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

	Adopted Budget	Prorated Budget 3/31/16	Actual 3/31/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$125	\$1,302	\$1,177
Reserve Funding - Transfer In (General)	\$62,554	\$31,277	\$31,277	\$0
Reserve Funding - Transfer In (Golf)	\$28,880	\$14,440	\$13,145	(\$1,295)
Total Revenues	\$91,684	\$45,842	\$45,724	(\$118)
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$128,936	(\$128,936)
Total Expenditures	\$0	\$0	\$128,936	(\$128,936)
Excess Revenues/(Expenditures)	\$91,684		(\$83,211)	
Beginning Fund Balance			\$810,748	
Ending Fund Balance			\$727,537	

Viera East Community Development District

Capital Reserve Fund
Capital Outlay Check Register Detail
For Period Ending March 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
10/23/15	Wesco Turf, Inc.	Surface Rollers	\$ 9,205
Total Fiscal Year 2015			\$ 126,018
FY2016			
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
Total Fiscal Year 2016			\$ 128,936

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

	Adopted Budget	Prorated Budget 3/31/16	Actual 3/31/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$2,218,644	\$2,218,644	\$0
Interest Income	\$100	\$50	\$1,034	\$984
Total Revenues	\$2,423,270	\$2,218,694	\$2,219,678	\$984
<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	\$144	\$0
Total Expenditures	\$2,441,685	\$387,550	\$387,550	(\$0)
Excess Revenues/(Expenditures)	(\$18,415)		\$1,832,128	
Beginning Fund Balance	\$466,966		\$513,680	
Ending Fund Balance	\$448,551		\$2,345,808	

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

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	4,067	4,420	(353)	16,840	18,663	(1,823)
Member Rounds	-	937	-	-	4,433	-	-
Comp Rounds	-	639	-	-	3,065	-	-
Total Memberships	60	2	2	2	49	60	(11)
<i>Revenue per Round</i>							
Paid Rounds	\$32	\$36	\$31	\$5	\$35	\$32	\$3
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,076,892	\$148,434	\$139,996	\$8,438	\$582,005	\$591,106	(\$9,101)
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$55,000)	\$0	(\$7,150)	\$7,150	(\$16,303)	(\$30,190)	\$13,887
Gift Cards - Sales	\$0	\$1,063	\$0	\$1,063	\$1,063	\$0	\$1,063
Gift Cards - Usage	\$0	(\$5,255)	\$0	(\$5,255)	(\$5,255)	\$0	(\$5,255)
Season Advance/Trail Fees	\$220,050	\$29,547	\$28,607	\$941	\$117,684	\$120,785	(\$3,102)
Associate Memberships	\$26,075	\$298	\$3,390	(\$3,092)	\$5,662	\$14,313	(\$8,651)
Driving Range	\$60,000	\$10,486	\$7,800	\$2,686	\$31,189	\$32,934	(\$1,745)
Golf Lessons	\$15,000	\$200	\$1,950	(\$1,750)	\$2,147	\$8,234	(\$6,087)
Merchandise Sales	\$98,000	\$15,706	\$12,740	\$2,966	\$53,026	\$53,792	(\$766)
Restaurant	\$2,419	\$188	\$315	(\$127)	\$158	\$2,419	(\$2,261)
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$11,264	\$11,263	\$0
Miscellaneous Income	\$15,000	(\$2,056)	\$1,950	(\$4,006)	\$12,393	\$8,234	\$4,159
Total Revenues	\$1,480,963	\$200,488	\$191,474	\$9,014	\$795,033	\$812,890	(\$17,857)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$18,000	\$1,161	\$1,499	\$339	\$8,769	\$8,996	\$227
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$50	\$50
Telephone/Internet	\$11,000	\$920	\$916	(\$4)	\$5,734	\$5,498	(\$236)
Postage	\$750	\$35	\$62	\$28	\$35	\$375	\$340
Printing & Binding	\$1,000	\$339	\$83	(\$255)	\$963	\$500	(\$463)
Utilities	\$5,000	\$353	\$417	\$63	\$2,201	\$2,499	\$298
Repairs & Maintenance	\$6,000	\$44	\$500	\$456	\$3,107	\$2,999	(\$108)
Pest Control	\$500	\$0	\$42	\$42	\$0	\$250	\$250
Advertising	\$35,000	\$749	\$2,916	\$2,167	\$13,287	\$17,493	\$4,206
Bank Charges	\$25,000	\$2,963	\$2,083	(\$880)	\$11,833	\$12,495	\$662
Office Supplies	\$1,500	\$30	\$125	\$95	\$620	\$750	\$130
Operating Supplies	\$5,000	\$412	\$417	\$4	\$5,039	\$2,499	(\$2,540)
Meals	\$100	\$0	\$8	\$8	\$0	\$50	\$50
Dues, Licenses & Subscriptions	\$1,000	\$535	\$83	(\$452)	\$795	\$500	(\$295)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$76	\$250	\$174
Training, Education & Employee Relations	\$1,000	\$350	\$83	(\$267)	\$1,768	\$500	(\$1,268)
Contractual Security	\$3,500	\$268	\$292	\$23	\$1,609	\$1,749	\$141
IT Services	\$1,900	\$0	\$158	\$158	\$200	\$950	\$750
Total Golf Course Expenditures	\$116,850	\$8,158	\$9,734	\$1,576	\$56,034	\$58,402	\$2,367

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

	Amended Budget		Current Month		Year-to-Date		
	Budget	Variance	Actuals	Budget	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$991	\$83	\$0	\$83	\$991	\$991	\$0
Administrative Fees	\$72	\$6	\$0	\$6	\$72	\$72	\$0
FICA Expense	\$288	\$24	\$0	\$24	\$288	\$288	\$0
Health Insurance	\$19	\$2	\$0	\$2	(\$414)	\$702	\$702
Workers Compensation	\$17	\$1	\$0	\$1	\$17	\$17	\$0
Unemployment	\$675	\$88	\$718	\$88	\$4,014	\$675	(\$3,339)
Utilities	\$75	\$10	\$378	\$10	\$1,940	\$75	(\$1,865)
Repairs & Maintenance	\$142	\$18	\$142	\$18	\$849	\$142	(\$708)
Pest Control	\$69	\$9	\$0	\$9	\$69	\$69	\$0
Operating Supplies	\$0	(\$88)	\$88	\$0	\$526	\$0	(\$526)
Equipment Lease							
Total Restaurant Expenditures	\$2,419	(\$1,078)	\$1,325	\$246	\$8,154	\$2,419	(\$5,735)
<i>Pro Shop Expenditures</i>							
Salaries	\$77,882	\$6,148	\$6,148	\$6,490	\$37,829	\$38,939	\$1,111
Administrative Fee	\$2,576	\$292	\$292	\$215	\$1,573	\$1,288	(\$285)
FICA Expense	\$5,958	\$470	\$470	\$496	\$2,894	\$2,979	\$85
Health Insurance	\$360	\$35	\$35	\$30	\$186	\$180	(\$6)
Workers Compensation	\$1,526	\$116	\$116	\$111	\$716	\$763	\$47
Unemployment	\$2,383	\$305	\$305	\$199	\$1,293	\$1,191	(\$101)
Golf Printing	\$500	\$42	\$0	\$42	\$0	\$250	\$250
Utilities	\$8,000	\$593	\$593	\$667	\$3,383	\$4,000	\$617
Repairs	\$250	\$21	\$0	\$21	\$0	\$125	\$125
Pest Control	\$1,800	\$142	\$142	\$150	\$850	\$900	\$50
Supplies	\$2,500	\$51	\$51	\$208	\$684	\$1,250	\$566
Uniforms	\$750	\$63	\$0	\$63	\$171	\$375	\$204
Dues, Licenses & Subscriptions	\$250	\$21	\$0	\$21	\$0	\$125	\$125
Training, Education & Employee Relations	\$500	\$42	\$0	\$42	\$0	\$250	\$250
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$500	\$42	\$0	\$42	\$0	\$250	\$250
Total Pro Shop Expenditures	\$105,735	\$8,811	\$8,152	\$8,811	\$49,579	\$52,866	\$3,287

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

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Cart Facility</i>						
Salaries	\$60,174	\$5,390	\$5,014	(\$376)	\$29,425	\$30,086
Administrative Fee	\$5,258	\$435	\$438	\$3	\$2,753	\$2,629
FICA Expense	\$4,603	\$412	\$384	(\$29)	\$2,178	\$2,301
Workers Compensation	\$1,179	\$102	\$98	(\$4)	\$539	\$589
Unemployment	\$2,978	\$299	\$248	(\$51)	\$1,427	\$1,489
Utilities	\$12,500	\$1,046	\$1,042	(\$4)	\$5,499	\$6,250
Fuel	\$500	\$32	\$42	\$10	\$183	\$250
Cart Lease	\$52,000	\$130	\$4,333	\$4,203	\$13,741	\$26,000
Cart Maintenance	\$2,750	\$1,087	\$229	(\$857)	\$3,561	\$1,375
Cart & Facilities Supplies	\$1,000	\$123	\$83	(\$39)	\$357	\$500
Driving Range	\$1,500	\$4,371	\$125	(\$4,246)	\$7,498	\$750
Uniforms	\$500	\$0	\$42	\$42	\$0	\$250
Total Cart Facility	\$144,942	\$13,427	\$12,078	(\$1,348)	\$67,161	\$72,470
<i>Starter Marshals</i>						
Salaries	\$27,898	\$4,146	\$2,325	(\$1,821)	\$17,499	\$13,948
Administrative Fee	\$2,868	\$277	\$239	(\$38)	\$1,465	\$1,434
FICA Expense	\$2,134	\$317	\$178	(\$139)	\$1,412	\$1,067
Workers Compensation	\$711	\$79	\$59	(\$19)	\$350	\$355
Unemployment	\$1,465	\$230	\$122	(\$108)	\$949	\$732
Uniforms	\$250	\$0	\$21	\$21	\$0	\$125
Total Starter Marshals	\$35,326	\$5,048	\$2,944	(\$2,105)	\$21,674	\$17,662
<i>Merchandise Sales</i>						
Cost of Goods Sold	\$56,700	\$9,409	\$4,725	(\$4,684)	\$35,744	\$28,350
Total Merchandise Sales	\$56,700	\$9,409	\$4,725	(\$4,684)	\$35,744	\$28,350
<i>Golf Course Maintenance</i>						
Salaries	\$375,393	\$30,901	\$31,283	\$382	\$170,134	\$187,697
Administrative Fees	\$9,888	\$628	\$824	\$196	\$3,636	\$4,944
FICA Expense	\$28,718	\$2,286	\$2,393	\$107	\$12,618	\$14,359
Employee Insurance	\$56,217	\$2,639	\$4,685	\$2,046	\$16,331	\$28,109
Workers Compensation	\$7,358	\$571	\$613	\$42	\$3,161	\$3,679
Unemployment	\$7,175	\$1,266	\$598	(\$668)	\$4,614	\$3,588
Drug Testing	\$420	\$0	\$35	\$35	\$76	\$210
Consulting Fees	\$6,000	\$500	\$500	\$0	\$3,000	\$3,000
Telephone/Internet	\$3,200	\$332	\$267	(\$65)	\$1,960	\$1,600
Utilities/Water	\$25,700	\$2,157	\$2,142	(\$16)	\$12,572	\$12,850
Repairs	\$32,000	\$4,147	\$2,667	(\$1,481)	\$24,761	\$16,000
Fuel & Oil	\$45,000	\$2,457	\$3,750	\$1,293	\$16,172	\$22,500
Pest Control	\$1,500	\$115	\$125	\$10	\$833	\$750
Irrigation/Drainage	\$18,000	\$2,001	\$1,500	(\$501)	\$13,195	\$9,000
						(\$4,195)

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

	Amended Budget		Current Month		Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
Sand and Topsoil	\$15,000	\$465	\$1,250	\$785	\$3,334	\$7,500	\$4,166
Flower/Mulch	\$5,000	\$450	\$417	(\$33)	\$4,843	\$2,500	(\$2,343)
Chemicals	\$3,500	\$1,520	\$4,458	\$2,939	\$17,454	\$26,750	\$9,296
Fertilizer	\$45,000	\$6,777	\$3,750	(\$3,027)	\$36,414	\$22,500	(\$13,914)
Seed/Sod	\$9,000	\$922	\$750	(\$172)	\$5,946	\$4,500	(\$1,446)
Trash Removal	\$3,000	\$131	\$250	\$119	\$787	\$1,500	\$713
Contingency	\$10,000	\$0	\$833	\$833	\$3,012	\$5,000	\$1,988
First Aid	\$600	\$0	\$50	\$50	\$414	\$300	(\$114)
Leased Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$500	\$0	\$42	\$42	\$28	\$250	\$222
Operating Supplies	\$8,000	\$936	\$667	(\$330)	\$7,943	\$4,000	(\$3,943)
Training	\$500	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$192	\$750	\$558
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$0	\$600	\$600
Uniforms	\$6,000	\$1,049	\$500	(\$549)	\$4,926	\$3,000	(\$1,926)
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$3,000	\$3,000
Equipment Lease	\$71,412	\$5,951	\$5,951	\$0	\$35,704	\$35,706	\$2
Small Tools	\$500	\$0	\$42	\$42	\$0	\$250	\$250
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$300	\$300
IT Services	\$600	\$0	\$50	\$50	\$0	\$300	\$300
Total Golf Course Maintenance	\$854,481	\$68,261	\$71,165	\$2,904	\$404,061	\$426,991	\$22,930
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$750	\$750
Arbitrage	\$600	\$50	\$50	\$0	\$300	\$300	\$0
Dissemination	\$1,000	\$83	\$83	(\$0)	\$500	\$500	(\$0)
Trustee Fees	\$3,750	\$573	\$313	(\$261)	\$2,136	\$1,875	(\$261)
Annual Audit	\$1,500	\$125	\$125	\$0	\$750	\$750	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$28,140	\$28,140	\$0
Insurance	\$65,000	\$4,824	\$5,417	\$592	\$30,140	\$32,500	\$2,360
Property Taxes	\$6,000	\$851	\$500	(\$351)	\$4,368	\$3,000	(\$1,368)
Total Administrative Expenditures	\$135,630	\$11,197	\$11,303	\$105	\$66,334	\$67,815	\$1,481
Renewal & Replacement	\$28,880	\$3,176	\$2,407	(\$769)	\$13,145	\$14,440	\$1,295
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$28,880	\$3,176	\$2,407	(\$769)	\$13,145	\$14,440	\$1,295
Total Revenues	\$1,480,963	\$200,488	\$191,474	\$9,014	\$795,033	\$812,890	(\$17,857)
Total Expenditures	\$1,480,963	\$128,152	\$123,412	(\$4,740)	\$721,888	\$741,414	\$19,526
Operating Income (Loss)	\$0	\$72,336	\$68,062	\$4,274	\$73,145	\$71,476	\$1,669

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

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$557,649	\$46,471	\$46,471	(\$0)	\$278,825	\$278,825	(\$0)
Interest Income	\$300	\$75	\$25	\$50	\$211	\$150	\$61
Interest Expense	(\$202,949)	(\$16,912)	(\$16,912)	(\$0)	(\$101,474)	(\$101,474)	(\$0)
Principal Expense	(\$355,000)	(\$29,583)	(\$29,583)	(\$0)	(\$177,500)	(\$177,500)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$0	\$50	\$0	\$50	\$61	\$0	\$61
Change in Net Assets	\$0	\$72,386	---	---	\$73,206	---	---
Beginning Net Assets	\$0	---	---	---	(\$2,931,874)	---	---
Ending Net Assets	\$0	---	---	---	(\$2,858,667)	---	---

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	\$0	\$0	\$0	\$0	\$0	\$0	\$739,945
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$28,140
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	\$0	\$0	\$0	\$0	\$0	\$0	\$771,028

Administrative Expenditures

Supervisors Fees	\$2,480	\$2,250	\$3,490	\$1,329	\$2,480	\$2,480	\$0	\$0	\$0	\$0	\$0	\$0	\$14,511
Engineering Fees	\$0	\$0	\$0	\$0	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$188	\$0	\$0	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$244
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$3,250
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$0	\$0	\$0	\$0	\$0	\$0	\$54,257
Computer Services	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$73	\$126	\$147	\$362	\$99	\$373	\$0	\$0	\$0	\$0	\$0	\$0	\$1,180
Printing & Binding	\$135	\$552	\$107	\$380	\$185	\$95	\$0	\$0	\$0	\$0	\$0	\$0	\$1,454
Insurance	\$565	\$565	\$565	\$565	\$565	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$3,387
Legal Advertising	\$0	\$0	\$0	\$0	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185
Other Current Charges	\$185	\$118	\$103	\$58	\$137	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$744
Office Supplies	\$104	\$148	\$108	\$243	\$303	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$1,097
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$88
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
Total Administrative	\$14,184	\$14,400	\$15,349	\$13,578	\$14,650	\$14,487	\$0	\$0	\$0	\$0	\$0	\$0	\$86,647

Operating Expenditures

Salaries	\$8,091	\$7,830	\$9,719	\$9,371	\$8,834	\$9,444	\$0	\$0	\$0	\$0	\$0	\$0	\$53,289
Administrative Fees	\$55	\$53	\$111	\$94	\$88	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$496
FICA Expense	\$600	\$560	\$734	\$697	\$646	\$692	\$0	\$0	\$0	\$0	\$0	\$0	\$3,949
Employee Insurance	\$474	\$474	\$474	\$655	\$966	\$548	\$0	\$0	\$0	\$0	\$0	\$0	\$3,592
Workers Compensation	\$153	\$148	\$184	\$178	\$167	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$1,009
Unemployment	\$0	\$0	\$90	\$520	(\$9)	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$663
Other Contractual	\$464	\$578	\$494	\$417	\$466	\$434	\$0	\$0	\$0	\$0	\$0	\$0	\$2,853
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	\$0	\$0	\$0	\$0	\$0	\$0	\$66,529

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$5,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,551
Lake Bank Restoration	\$0	\$0	\$0	\$17,699	\$0	\$22,770	\$0	\$0	\$0	\$0	\$0	\$0	\$40,469
Environmental Services	\$4,567	\$63	\$63	\$250	\$63	\$594	\$0	\$0	\$0	\$0	\$0	\$0	\$5,999
Water Management System	\$7,565	\$7,765	\$9,175	\$7,765	\$7,565	\$8,875	\$0	\$0	\$0	\$0	\$0	\$0	\$48,709
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	\$0	\$0	\$0	\$0	\$0	\$0	\$104,100
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,155	\$10,805	\$10,922	\$10,528	\$8,386	\$9,416	\$0	\$0	\$0	\$0	\$0	\$0	\$61,212
Administrative Fees	\$251	\$251	\$259	\$242	\$242	\$259	\$0	\$0	\$0	\$0	\$0	\$0	\$1,529
FICA	\$804	\$778	\$789	\$742	\$595	\$669	\$0	\$0	\$0	\$0	\$0	\$0	\$4,377
Health Insurance	\$1,774	\$1,774	\$1,502	\$2,012	\$1,681	\$1,963	\$0	\$0	\$0	\$0	\$0	\$0	\$10,705
Workers Compensation	\$211	\$205	\$207	\$199	\$159	\$178	\$0	\$0	\$0	\$0	\$0	\$0	\$1,159
Unemployment	\$18	\$18	\$18	\$573	\$432	\$246	\$0	\$0	\$0	\$0	\$0	\$0	\$1,306
Telephone	\$170	\$164	\$106	\$166	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$704
Utilities	\$411	\$563	\$460	\$399	\$346	\$453	\$0	\$0	\$0	\$0	\$0	\$0	\$2,632
Insurance	\$155	\$155	\$155	\$155	\$155	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$927
Repairs	\$706	\$1,226	\$190	\$1,056	\$141	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$3,320
Fuel	\$975	\$1,607	\$1,584	\$1,259	\$799	\$1,096	\$0	\$0	\$0	\$0	\$0	\$0	\$7,319
Park Maintenance	\$319	\$151	\$146	\$160	\$209	\$338	\$0	\$0	\$0	\$0	\$0	\$0	\$1,323
Chemicals	\$95	\$410	\$358	\$0	\$64	\$303	\$0	\$0	\$0	\$0	\$0	\$0	\$1,231
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	\$0	\$0	\$0	\$0	\$0	\$0	\$4,614
Office Supplies	\$21	\$153	\$79	\$0	\$150	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$451
Uniforms	\$219	\$219	\$273	\$219	\$219	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$1,470
Maintenance Reserve - Transfer Out	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$5,213	\$0	\$0	\$0	\$0	\$0	\$0	\$31,277
Total Grounds Maintenance	\$24,048	\$24,550	\$23,435	\$22,940	\$20,470	\$21,785	\$0	\$0	\$0	\$0	\$0	\$0	\$137,228
Total Expenditures	\$60,200	\$58,109	\$59,828	\$76,267	\$59,705	\$80,394	\$0	\$0	\$0	\$0	\$0	\$0	\$394,504
Excess Revenue/(Expenditures)	(\$55,483)	\$32,983	\$561,230	(\$60,903)	(\$40,134)	(\$61,168)	\$0	\$0	\$0	\$0	\$0	\$0	\$376,525

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	0	0	0	0	0	0	16,840
Member Rounds	698	711	718	595	774	937	0	0	0	0	0	0	4,433
Comp Rounds	503	487	506	421	509	639	0	0	0	0	0	0	3,065
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$31	\$31	\$36	\$36	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$35
<i>Revenues:</i>													
Greens Fees	\$61,079	\$82,957	\$89,232	\$83,889	\$116,415	\$148,434	\$0	\$0	\$0	\$0	\$0	\$0	\$582,005
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$5,936)	(\$3,895)	(\$3,912)	(\$1,661)	(\$899)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$16,303)
Gift Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$1,063	\$0	\$0	\$0	\$0	\$0	\$0	\$1,063
Gift Cards - Usage	\$0	\$0	\$0	\$0	\$0	(\$5,255)	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,255)
Season Advance/Trail Fees	\$10,830	\$16,214	\$12,874	\$25,210	\$23,009	\$29,547	\$0	\$0	\$0	\$0	\$0	\$0	\$117,684
Associate Memberships	\$1,490	\$596	\$1,639	\$894	\$745	\$298	\$0	\$0	\$0	\$0	\$0	\$0	\$5,662
Driving Range	\$2,653	\$3,980	\$4,583	\$4,078	\$5,409	\$10,486	\$0	\$0	\$0	\$0	\$0	\$0	\$31,189
Golf Lessons	\$255	\$80	\$542	\$440	\$630	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$2,147
Merchandise Sales	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$0	\$0	\$0	\$0	\$0	\$0	\$53,026
Restaurant	(\$947)	(\$1,281)	\$2,101	(\$179)	\$276	\$188	\$0	\$0	\$0	\$0	\$0	\$0	\$158
Special Assessments - Operations	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$11,264
Miscellaneous Income	\$2,612	\$3,020	\$4,278	\$3,416	\$1,122	(\$2,056)	\$0	\$0	\$0	\$0	\$0	\$0	\$12,392.56
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$0	\$0	\$0	\$0	\$0	\$0	\$795,033
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,957	\$1,595	\$1,653	\$1,212	\$1,191	\$1,161	\$0	\$0	\$0	\$0	\$0	\$0	\$8,769
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$957	\$930	\$1,014	\$997	\$914	\$920	\$0	\$0	\$0	\$0	\$0	\$0	\$5,734
Postage	\$0	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$35
Printing & Binding	\$322	\$0	\$0	\$302	\$0	\$339	\$0	\$0	\$0	\$0	\$0	\$0	\$963
Utilities	\$332	\$365	\$379	\$424	\$347	\$353	\$0	\$0	\$0	\$0	\$0	\$0	\$2,201
Repairs & Maintenance	\$488	\$180	\$331	\$699	\$1,366	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$5,107
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	\$0	\$0	\$0	\$0	\$0	\$0	\$13,287
Bank Charges	\$1,054	\$1,531	\$2,033	\$2,168	\$2,085	\$2,993	\$0	\$0	\$0	\$0	\$0	\$0	\$11,833
Office Supplies	\$59	\$52	\$75	\$263	\$141	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$620
Operating Supplies	\$1,977	\$555	\$951	\$800	\$345	\$412	\$0	\$0	\$0	\$0	\$0	\$0	\$5,039
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	\$0	\$0	\$0	\$0	\$0	\$0	\$1,768
Contractual Security	\$268	\$268	\$268	\$268	\$268	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$1,609
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	\$0	\$0	\$0	\$0	\$0	\$0	\$56,034

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	\$0	\$0	\$0	\$0	\$0	\$0	\$4,014
Repairs & Maintenance	\$75	\$0	\$0	\$637	\$850	\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$1,940
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$849
Operating Supplies	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
Equipment Lease	\$0	\$175	\$88	\$88	\$88	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$526
Total Restaurant Expenditures	\$2,419	\$325	\$740	\$1,693	\$1,651	\$1,325	\$0	\$0	\$0	\$0	\$0	\$0	\$8,154
Proshop:													
Salaries	\$6,316	\$6,656	\$6,136	\$6,923	\$5,650	\$6,148	\$0	\$0	\$0	\$0	\$0	\$0	\$37,829
Administrative Fees	\$253	\$244	\$235	\$277	\$273	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$1,573
FICA	\$483	\$509	\$469	\$530	\$432	\$470	\$0	\$0	\$0	\$0	\$0	\$0	\$2,894
Health Insurance	\$27	\$19	\$27	\$27	\$50	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$186
Workers Compensation	\$120	\$126	\$116	\$131	\$107	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$716
Unemployment	\$91	\$117	\$64	\$402	\$314	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$1,293
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$590	\$615	\$553	\$561	\$471	\$593	\$0	\$0	\$0	\$0	\$0	\$0	\$3,383
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$142	\$142	\$0	\$283	\$142	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$850
Supplies	\$114	\$59	\$57	\$51	\$51	\$51	\$0	\$0	\$0	\$0	\$0	\$0	\$684
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	\$0	\$0	\$0	\$0	\$0	\$0	\$49,579
Merchandise Sales:													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$6,706	\$9,409	\$0	\$0	\$0	\$0	\$0	\$0	\$35,744
Total Merchandise Sales	\$5,814	\$3,052	\$6,219	\$2,544	\$6,706	\$9,409	\$0	\$0	\$0	\$0	\$0	\$0	\$35,744
Cart Facility:													
Salaries	\$6,424	\$4,297	\$4,206	\$4,432	\$4,675	\$5,390	\$0	\$0	\$0	\$0	\$0	\$0	\$29,425
Administrative Fees	\$581	\$459	\$436	\$435	\$407	\$435	\$0	\$0	\$0	\$0	\$0	\$0	\$2,753
FICA Expense	\$418	\$329	\$322	\$339	\$358	\$412	\$0	\$0	\$0	\$0	\$0	\$0	\$2,178
Workers Compensation	\$104	\$81	\$80	\$84	\$89	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$539
Unemployment	\$266	\$205	\$146	\$252	\$259	\$299	\$0	\$0	\$0	\$0	\$0	\$0	\$1,427
Utilities	\$649	\$835	\$1,105	\$1,011	\$853	\$1,046	\$0	\$0	\$0	\$0	\$0	\$0	\$5,499
Fuel	\$23	\$31	\$41	\$34	\$23	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$183
Golf Cart Lease	\$4,450	\$4,450	\$4,451	\$130	\$130	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$13,741
Cart Maintenance	\$97	\$1,412	\$263	\$594	\$140	\$1,087	\$0	\$0	\$0	\$0	\$0	\$0	\$3,561
Cart & Facilities Supplies	\$94	\$0	\$0	\$0	\$140	\$123	\$0	\$0	\$0	\$0	\$0	\$0	\$357
Driving Range	\$0	\$0	\$1,626	\$1,167	\$334	\$4,371	\$0	\$0	\$0	\$0	\$0	\$0	\$7,498
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	\$0	\$0	\$0	\$0	\$0	\$0	\$67,161

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	\$0	\$0	\$0	\$0	\$0	\$0	\$17,499
Administrative Fees	\$130	\$230	\$237	\$321	\$270	\$277	\$0	\$0	\$0	\$0	\$0	\$0	\$1,465
FICA Expense	\$165	\$193	\$209	\$227	\$300	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$1,412
Workers Compensation	\$41	\$48	\$52	\$56	\$74	\$79	\$0	\$0	\$0	\$0	\$0	\$0	\$350
Unemployment	\$120	\$137	\$74	\$170	\$218	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$949
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	\$0	\$0	\$0	\$0	\$0	\$0	\$21,674

Golf Course Maintenance:

Salaries	\$26,218	\$26,810	\$29,136	\$28,138	\$28,933	\$30,901	\$0	\$0	\$0	\$0	\$0	\$0	\$170,134
Administrative Fees	\$602	\$540	\$651	\$628	\$587	\$628	\$0	\$0	\$0	\$0	\$0	\$0	\$3,636
FICA Expense	\$1,939	\$1,987	\$2,178	\$2,084	\$2,144	\$2,286	\$0	\$0	\$0	\$0	\$0	\$0	\$12,618
Employee Insurance	\$2,923	\$2,923	\$2,682	\$2,503	\$2,661	\$2,639	\$0	\$0	\$0	\$0	\$0	\$0	\$16,331
Workers Compensation	\$490	\$496	\$542	\$525	\$535	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$3,161
Unemployment	\$86	\$124	\$238	\$1,593	\$1,286	\$1,266	\$0	\$0	\$0	\$0	\$0	\$0	\$4,614
Drug Testing	\$0	\$38	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Telephone/Internet	\$323	\$320	\$320	\$332	\$332	\$332	\$0	\$0	\$0	\$0	\$0	\$0	\$1,960
Utilities/Water	\$2,069	\$2,586	\$2,191	\$1,935	\$1,633	\$2,157	\$0	\$0	\$0	\$0	\$0	\$0	\$12,572
Repairs	\$4,285	\$4,698	\$5,118	\$3,627	\$4,686	\$4,147	\$0	\$0	\$0	\$0	\$0	\$0	\$24,761
Fuel & Oil	\$2,088	\$3,421	\$3,425	\$2,782	\$1,998	\$2,457	\$0	\$0	\$0	\$0	\$0	\$0	\$16,172
Pest Control	\$115	\$257	\$115	\$115	\$115	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$833
Irrigation/Drainage	\$1,175	\$2,037	\$1,844	\$1,922	\$4,216	\$2,001	\$0	\$0	\$0	\$0	\$0	\$0	\$13,195
Sand and Topsoil	\$569	\$0	\$0	\$1,025	\$1,275	\$465	\$0	\$0	\$0	\$0	\$0	\$0	\$3,334
Flower/Mulch	\$0	\$525	\$0	\$3,419	\$449	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$4,843
Chemicals	\$5,904	\$3,904	\$1,316	\$2,819	\$1,990	\$1,520	\$0	\$0	\$0	\$0	\$0	\$0	\$17,454
Fertilizer	\$1,191	\$3,565	\$6,729	\$8,382	\$6,770	\$6,777	\$0	\$0	\$0	\$0	\$0	\$0	\$36,414
Seed/Sod	\$920	\$1,214	\$920	\$920	\$1,050	\$922	\$0	\$0	\$0	\$0	\$0	\$0	\$5,946
Trash Removal	\$131	\$131	\$131	\$131	\$131	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$787
Contingency	\$232	\$720	\$741	\$1,185	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,012
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	\$1,337	\$713	\$2,589	\$1,580	\$727	\$996	\$0	\$0	\$0	\$0	\$0	\$0	\$7,943
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training	\$0	\$0	\$0	\$0	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$192
Janitorial Supplies	\$0	\$0	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soil & Water Testing	\$639	\$695	\$846	\$720	\$978	\$1,049	\$0	\$0	\$0	\$0	\$0	\$0	\$4,926
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	\$0	\$0	\$0	\$0	\$0	\$0	\$35,704
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	\$68,154	\$68,261	\$0	\$0	\$0	\$0	\$0	\$0	\$404,061

Administrative Expenditures:

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$2,136
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$750
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$28,140
Insurance	\$5,417	\$5,427	\$4,824	\$4,824	\$4,824	\$4,824	\$0	\$0	\$0	\$0	\$0	\$0	\$30,140
Property Taxes	\$500	\$463	\$651	\$851	\$851	\$851	\$0	\$0	\$0	\$0	\$0	\$0	\$4,368
Total Administrative Expenditures	\$11,178	\$11,150	\$10,936	\$10,936	\$10,936	\$11,197	\$0	\$0	\$0	\$0	\$0	\$0	\$66,334

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	\$0	\$0	\$0	\$0	\$0	\$0	\$13,145
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	\$0	\$0	\$0	\$0	\$0	\$0	\$13,145
Total Revenues	\$79,677	\$111,206	\$121,534	\$123,352	\$158,776	\$200,488	\$0	\$0	\$0	\$0	\$0	\$0	\$795,033
Total Expenditures	\$114,445	\$108,339	\$126,716	\$123,156	\$121,081	\$128,152	\$0	\$0	\$0	\$0	\$0	\$0	\$721,888
Operating Income (Loss)	(\$34,767)	\$2,868	(\$5,182)	\$196	\$37,695	\$72,336	\$0	\$0	\$0	\$0	\$0	\$0	\$73,145
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$46,471	\$0	\$0	\$0	\$0	\$0	\$0	\$278,825
Interest Income	\$17	\$19	\$16	\$32	\$53	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$211
Interest Expense	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	(\$16,912)	\$0	\$0	\$0	\$0	\$0	\$0	(\$101,474)
Principal Expense	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	(\$29,583)	\$0	\$0	\$0	\$0	\$0	\$0	(\$177,500)
Total Non Operating Revenues/(Expenditures)	(\$8)	(\$6)	(\$9)	\$7	\$28	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$61
Net Non Operating Income / (Loss)	(\$34,775)	\$2,861	(\$5,191)	\$203	\$37,723	\$72,386	\$0	\$0	\$0	\$0	\$0	\$0	\$73,206

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	\$0	\$0	\$0	\$0	\$0	\$0	\$53,026
Total Revenues	\$5,764	\$7,658	\$8,319	\$5,388	\$10,192	\$15,706	\$0	\$0	\$0	\$0	\$0	\$0	\$53,026
<i>Expenditures</i>													
Cost of Goods Sold	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$0	\$0	\$0	\$0	\$0	\$0	\$35,744
Total Expenditures	\$5,814	\$3,052	\$6,219	\$2,544	\$8,706	\$9,409	\$0	\$0	\$0	\$0	\$0	\$0	\$35,744
Operating Income (Loss)	(\$51)	\$4,606	\$2,100	\$2,844	\$1,486	\$6,297	\$0	\$0	\$0	\$0	\$0	\$0	\$17,282

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

	Actuals		Year to Date		Year to Date		Variance
	3/31/15	3/31/16	3/31/15	3/31/16	3/31/15	3/31/16	Variance
<i>Revenues:</i>							
Greens Fees	\$ 148,787	\$ 148,434	\$ 579,759	\$ 582,005	\$	\$ 2,246	\$ (36,042)
Greens Cards - Sales	\$ 6,204	\$ -	\$ 36,042	\$ -	\$	\$ (36,042)	\$ 67,333
Greens Cards - Usage	\$ (15,611)	\$ -	\$ (83,636)	\$ (16,303)	\$	\$ 67,333	\$ 3,482
Season Advance/Trail Fees	\$ 23,523	\$ 29,547	\$ 114,202	\$ 117,684	\$	\$ 3,482	\$ (930)
Season Advance/Trail Fees Surcharge	\$ 120	\$ -	\$ 930	\$ -	\$	\$ (930)	\$ 5,662
Associate Memberships	\$ -	\$ 298	\$ -	\$ 5,662	\$	\$ 5,662	\$ 6,474
Driving Range	\$ 5,690	\$ 10,486	\$ 24,715	\$ 31,189	\$	\$ 6,474	\$ (548)
Golf Lessons	\$ 530	\$ 200	\$ 2,695	\$ 2,147	\$	\$ (548)	\$ 6,991
Merchandise Sales	\$ 12,336	\$ 15,706	\$ 46,035	\$ 53,026	\$	\$ 6,991	\$ (125,073)
Restaurant	\$ 30,473	\$ 188	\$ 125,231	\$ 158	\$	\$ (125,073)	\$ 353
Special Assessments - Operations	\$ 1,818	\$ 1,877	\$ 10,910	\$ 11,264	\$	\$ 353	\$ 2,574
Miscellaneous Income	\$ 4,195	\$ (2,056)	\$ 9,819	\$ 12,393	\$	\$ 2,574	\$ (67,478)
Total Revenues	\$ 218,066	\$ 204,680	\$ 866,702	\$ 799,225	\$	\$ (67,478)	
<i>Expenditures:</i>							
Golf Course Expenditures	\$ 8,768	\$ 8,158	\$ 44,296	\$ 56,034	\$	\$ (11,738)	\$ 126,387
Restraunt	\$ 27,299	\$ 1,325	\$ 134,541	\$ 8,154	\$	\$ 126,387	\$ 229
Proshop	\$ 10,754	\$ 8,152	\$ 49,808	\$ 49,579	\$	\$ (229)	\$ (8,875)
Merchandise Sales	\$ 183	\$ 9,409	\$ 26,869	\$ 35,744	\$	\$ (8,875)	\$ 1,778
Cart Facility	\$ 13,196	\$ 13,427	\$ 68,939	\$ 67,161	\$	\$ 1,778	\$ (2,774)
Starter Marshals	\$ 4,402	\$ 5,048	\$ 18,900	\$ 21,674	\$	\$ (2,774)	\$ (71,332)
Golf Course Maintenance	\$ 63,038	\$ 68,261	\$ 332,729	\$ 404,061	\$	\$ (71,332)	\$ (632)
Administrative	\$ 10,500	\$ 11,197	\$ 65,703	\$ 66,334	\$	\$ (632)	\$ 2,324
Reserves	\$ 3,213	\$ 3,176	\$ 15,470	\$ 13,145	\$	\$ 2,324	\$ 35,367
Total Expenditures	\$ 141,353	\$ 128,152	\$ 757,255	\$ 721,888	\$	\$ 35,367	
Operating Income/(Loss)	\$ 76,713	\$ 76,528	\$ 109,448	\$ 77,337	\$	\$ (32,110)	

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

	Actuals		Year to Date		Year to Date		
	2/28/15	2/29/16	2/28/15	2/29/16	2/28/15	2/29/16	Variance
<i>Revenues: (1)</i>							
Greens Fees	\$ 148,787	\$ 148,434	\$ 579,759	\$ 582,005	\$ 579,759	\$ 582,005	\$ 2,246
Greens Cards - Sales	\$ 6,204	\$ -	\$ 36,042	\$ -	\$ 36,042	\$ -	\$ (36,042)
Greens Cards - Usage	\$ (15,611)	\$ -	\$ (83,636)	\$ (16,303)	\$ (83,636)	\$ (16,303)	\$ 67,333
Season Advance/Trail Fees	\$ 23,523	\$ 29,547	\$ 114,202	\$ 117,684	\$ 114,202	\$ 117,684	\$ 3,482
Season Advance/Trail Fees Surcharge	\$ 120	\$ -	\$ 930	\$ -	\$ 930	\$ -	\$ (930)
Associate Memberships	\$ -	\$ 298	\$ -	\$ 5,662	\$ -	\$ 5,662	\$ 5,662
Driving Range	\$ 5,690	\$ 10,486	\$ 24,715	\$ 31,189	\$ 24,715	\$ 31,189	\$ 6,474
Golf Lessons	\$ 530	\$ 200	\$ 2,695	\$ 2,147	\$ 2,695	\$ 2,147	\$ (548)
Merchandise Sales	\$ 12,336	\$ 15,706	\$ 46,035	\$ 53,026	\$ 46,035	\$ 53,026	\$ 6,991
Special Assessments - Operations	\$ 1,818	\$ 1,877	\$ 10,910	\$ 11,264	\$ 10,910	\$ 11,264	\$ 353
Miscellaneous Income	\$ 4,195	\$ (2,056)	\$ 9,819	\$ 12,393	\$ 9,819	\$ 12,393	\$ 2,574
Total Revenues	\$ 187,593	\$ 204,492	\$ 741,471	\$ 799,067	\$ 741,471	\$ 799,067	\$ 57,595
<i>Expenditures: (2)</i>							
Golf Course Expenditures	\$ 8,768	\$ 8,158	\$ 44,296	\$ 56,034	\$ 44,296	\$ 56,034	\$ (11,738)
Proshop	\$ 10,754	\$ 8,152	\$ 49,808	\$ 49,579	\$ 49,808	\$ 49,579	\$ 229
Merchandise Sales	\$ 183	\$ 9,409	\$ 26,869	\$ 35,744	\$ 26,869	\$ 35,744	\$ (8,875)
Cart Facility	\$ 13,196	\$ 13,427	\$ 68,939	\$ 67,161	\$ 68,939	\$ 67,161	\$ 1,778
Starter Marshals	\$ 4,402	\$ 5,048	\$ 18,900	\$ 21,674	\$ 18,900	\$ 21,674	\$ (2,774)
Golf Course Maintenance	\$ 63,038	\$ 68,261	\$ 332,729	\$ 404,061	\$ 332,729	\$ 404,061	\$ (71,332)
Administrative	\$ 10,500	\$ 11,197	\$ 65,703	\$ 66,334	\$ 65,703	\$ 66,334	\$ (632)
Reserves	\$ 3,213	\$ 3,176	\$ 15,470	\$ 13,145	\$ 15,470	\$ 13,145	\$ 2,324
Total Expenditures	\$ 114,054	\$ 126,827	\$ 622,714	\$ 713,733	\$ 622,714	\$ 713,733	\$ (91,019)
Operating Income/(Loss)	\$ 73,539	\$ 77,665	\$ 118,757	\$ 85,333	\$ 118,757	\$ 85,333	\$ (33,424)

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

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

	<u>Rounds of Golf</u>		<u>Year-to-Date</u>	
	<u>Monthly</u>	<u>%</u>	<u></u>	<u>%</u>
Rounds of Golf - Public	4,706		19,905	
Rounds of Golf - Green Card Usage	-	0%	454	2%
Rounds of Golf - CDD Resident	1,077	19%	4,479	18%
Rounds of Golf - Public	2,990	53%	11,907	49%
Rounds of Golf - Member	937	17%	4,433	18%
Rounds of Golf - Staff/Comp	639	11%	3,065	13%
Total Rounds	5,643	100%	24,338	100%

<u>Revenues</u>	
Greens Fees	\$ 148,434
Green Card Usage	\$ -
Adjusted Greens Fee Revenue (Net)	\$ 148,434
Revenues Green Card Usage	\$ -
Revenues CDD Residents	\$ 35,486
Revenues Public	\$ 112,949
Revenues Prepaid	\$ 29,547
	\$ 177,981

<u>Average Revenue Per Round</u>	
Revenue Per Round Green Card Usage	\$ -
Revenue Per Round CDD Residents	\$ 32.95
Revenue Per Round Public	\$ 37.78
Revenue Per Round Prepaid	\$ 31.53