

Viera East Community Development District

Combined Balance Sheet
November 30, 2015

	<u>Governmental Fund Types</u>			<u>Totals</u> <i>(memorandum only)</i>
	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	
Assets				
Operating Account	\$476,369	\$109,695	---	\$730,941
Accounts Receivable	---	---	---	\$2,470
Assessment Receivable	---	---	---	\$34,648
Due From Golf Course	\$419	---	---	\$419
Due From General Fund	---	---	\$235,695	\$307,280
Due From Capital Reserve	---	---	---	\$0
Due from Other	---	---	---	\$0
Inventory - Pro Shop	---	---	---	\$32,090
Investments:				
Custody Account	---	\$613,777	---	\$613,777
Benefit Assessment- Series 2012	---	---	---	\$15
Reserve - Series 2012	---	---	---	\$280,190
Bond Service 2006	---	---	\$149,775	\$149,775
Improvements (Net of Depreciation)	---	---	---	\$1,156,762
Prepaid Expenses- Debt	---	---	---	\$0
Prepaid Expenses- Operations	\$12,625	---	---	\$58,316
Total Assets	\$489,414	\$723,472	\$385,470	\$1,768,327
				\$3,366,684
Liabilities				
Accounts Payable	\$11,782	---	---	\$24,433
Accrued Expenses	\$2,183	---	---	\$11,975
Deferred Revenue- Season Advance	---	---	---	\$143,219
Deferred Revenue- Special Assessments O&M	---	---	---	\$0
Deferred Revenue- Special Assessments Debt	---	---	---	\$0
Deposit-Divots Grill	---	---	---	\$8,000
Due to General Fund	---	---	---	\$419
Accrued Interest Payable	---	---	---	\$14,935
Accrued Principal Payable	---	---	---	\$59,167
Golf Cart Lease Payable	---	---	---	\$13,128
Sales Tax Payable	---	---	---	\$4,970
Due to Golf Course	\$71,584	---	---	\$71,584
Due to Debt Service	\$235,695	---	---	\$235,695
Due to Capital Reserve	---	---	---	\$0
Accrued Payroll Payable	\$8,959	---	---	\$19,725
Bonds Payable - Series 2012	---	---	---	\$4,800,000
Bond Discount	---	---	---	(\$26,643)
Deferred Loss	---	---	---	(\$264,270)
Fund Equity				
Net Assets	---	---	---	(\$3,028,949)
Fund Balances				
Assigned - First Quarter	\$176,000	---	---	\$176,000
Assigned - Prepaid Expenses	\$12,625	---	---	\$12,625
Unassigned	(\$29,416)	\$723,472	---	\$694,056
Restricted for Debt Service	---	---	\$385,470	\$385,470
Total Liabilities, Fund Equity, Other	\$489,414	\$723,472	\$385,470	\$1,768,327
				\$3,366,684

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2015

	Adopted Budget	Prorated Budget 11/30/15	Actual 11/30/15	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$86,429	\$86,429	\$0
Golf Course Administrative Services	\$56,280	\$9,380	\$9,380	\$0
Interest Income	\$100	\$17	\$0	(\$17)
Total Revenues	\$864,536	\$95,826	\$95,809	(\$17)

Administrative Expenditures

Supervisors Fees	\$29,587	\$4,931	\$4,731	\$201
Engineering Fees	\$5,000	\$833	\$0	\$833
Attorney's Fees	\$5,000	\$833	\$0	\$833
Dissemination	\$1,000	\$167	\$167	(\$0)
Trustee Fees	\$5,600	\$933	\$933	(\$0)
Annual Audit	\$6,500	\$1,083	\$1,083	(\$0)
Collection Agent	\$2,500	\$417	\$417	\$0
Management Fees	\$108,515	\$18,086	\$18,086	\$0
Computer Services	\$1,000	\$167	\$167	\$0
Telephone	\$250	\$42	\$0	\$42
Postage	\$1,500	\$250	\$199	\$51
Printing & Binding	\$3,000	\$500	\$687	(\$187)
Insurance	\$7,510	\$1,252	\$1,129	\$123
Legal Advertising	\$2,500	\$417	\$0	\$417
Other Current Charges	\$1,500	\$250	\$303	(\$53)
Office Supplies	\$1,000	\$167	\$252	(\$86)
Dues & Licenses	\$175	\$29	\$29	(\$0)
Website Maintenance	\$2,400	\$400	\$400	\$0
Total Administrative	\$184,537	\$30,756	\$28,583	\$2,173

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2015

	Adopted Budget	Prorated Budget 11/30/15	Actual 11/30/15	Variance
<i>Operating Expenditures</i>				
Salaries	\$113,570	\$18,928	\$15,920	\$3,008
Administrative Fee	\$1,128	\$188	\$108	\$80
FICA Expense	\$7,486	\$1,248	\$1,180	\$68
Employee Insurance	\$6,006	\$1,001	\$948	\$53
Workers Compensation	\$2,382	\$397	\$302	\$95
Unemployment	\$853	\$142	\$0	\$142
Other Contractual	\$5,100	\$850	\$1,041	(\$191)
Training	\$500	\$83	\$0	\$83
Dues, Licenses	\$100	\$17	\$0	\$17
Uniforms	\$500	\$83	\$0	\$83
Total Operating	\$137,625	\$22,938	\$19,499	\$3,438
<i>Maintenance Expenditures</i>				
Canal Maintenance	\$5,000	\$833	\$0	\$833
Lake Bank Restoration	\$60,000	\$0	\$0	\$0
Environmental Services	\$39,000	\$6,500	\$4,630	\$1,870
Water Management System	\$99,000	\$16,500	\$15,330	\$1,170
Control Burns	\$15,000	\$0	\$0	\$0
Contingencies	\$10,000	\$1,667	\$0	\$1,667
Fire Line Maintenance	\$5,000	\$833	\$1,669	(\$836)
Basin Repair	\$5,000	\$833	\$0	\$833
Total Maintenance	\$238,000	\$27,167	\$21,629	\$5,538

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2015

	Adopted Budget	Prorated Budget 11/30/15	Actual 11/30/15	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$135,351	\$22,559	\$21,961	\$598
Administrative Fees	\$3,132	\$522	\$510	\$12
FICA	\$10,254	\$1,709	\$1,582	\$127
Health Insurance	\$23,412	\$3,902	\$3,547	\$355
Workers Compensation	\$2,627	\$438	\$416	\$22
Unemployment	\$2,132	\$355	\$36	\$319
Contract Labor	\$0	\$0	\$0	\$0
Telephone	\$1,500	\$250	\$333	(\$83)
Utilities	\$7,000	\$1,167	\$974	\$193
Insurance	\$1,162	\$194	\$309	(\$115)
Repairs	\$15,000	\$2,500	\$1,932	\$568
Fuel	\$23,000	\$3,833	\$2,582	\$1,252
Park Maintenance	\$3,000	\$500	\$470	\$30
Chemicals	\$5,000	\$833	\$504	\$329
Contingencies	\$1,000	\$167	\$1,330	(\$1,163)
Refuse	\$5,000	\$833	\$1,075	(\$242)
Office Supplies	\$250	\$42	\$174	(\$133)
Uniforms	\$3,000	\$500	\$437	\$63
Operating Reserve	\$0	\$0	\$0	\$0
Maintenance Reserve - Transfer Out	\$62,554	\$10,426	\$10,426	(\$0)
Total Grounds Maintenance	\$304,374	\$50,729	\$48,598	\$2,131
Total Expenditures	\$864,536	\$131,589	\$118,310	\$13,280
Excess Revenue/(Expenditures)	\$0	(\$35,763)	(\$22,500)	\$13,263
Beginning Fund Balance	\$0	\$0	\$181,710	\$181,710
Ending Fund Balance	\$0	(\$35,763)	\$159,209	\$194,973

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2015

	Adopted Budget	Prorated Budget 11/30/15	Actual 11/30/15	Variance
<u>Revenues</u>				
Interest Income	\$250	\$42	\$284	\$243
Reserve Funding - Transfer In (General)	\$62,554	\$10,426	\$10,426	\$0
Reserve Funding - Transfer In (Golf)	\$28,880	\$4,813	\$2,848	(\$1,965)
Total Revenues	\$91,684	\$15,281	\$13,558	(\$1,723)
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$110,039	(\$110,039)
Total Expenditures	\$0	\$0	\$110,039	(\$110,039)
Excess Revenues/(Expenditures)	\$91,684		(\$96,481)	
Beginning Fund Balance	\$785,491		\$819,953	
Ending Fund Balance	\$877,175		\$723,472	

Viera East
Community Development District
 Capital Reserve Fund
 Capital Outlay Check Register Detail
 For Period Ending November 30, 2015

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.	Surface Rollers	\$ 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
Total Fiscal Year 2016			\$ 110,039

Viera East
Community Development District
 Debt Service Fund
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2015

	Adopted Budget	Prorated Budget 11/30/15	Actual 11/30/15	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$259,149	\$259,149	\$0
Interest Income	\$100	\$17	\$48	\$31
Total Revenues	\$2,423,270	\$259,165	\$259,196	\$31
<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)		(\$128,210)	
Beginning Fund Balance	\$466,966		\$513,680	
Ending Fund Balance	\$448,551		\$385,470	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending November 30, 2015

	Current Month		Year-to-Date	
	Actuals	Budget	Actuals	Budget
	Actuals	Variance	Actuals	Variance
<i>Number of Rounds</i>				
Paid Rounds	34,000	2,646	2,275	371
Member Rounds	-	711	-	-
Comp Rounds	-	487	-	-
Total Memberships	60	15	-	15
<i>Revenue per Round</i>				
Paid Rounds	\$32	\$31	\$31	\$32
				\$1
<i>Revenues</i>				
Greens Fees/Cart Fees	\$1,076,892	\$82,957	\$72,044	\$10,913
Greens Cards - Sales	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$55,000)	(\$3,895)	(\$3,680)	(\$215)
Season Advance/Trail Fees	\$220,050	\$16,214	\$14,721	\$1,492
Associate Memberships	\$26,075	\$596	\$1,744	(\$1,148)
Driving Range	\$60,000	\$3,980	\$4,014	(\$34)
Golf Lessons	\$15,000	\$80	\$1,004	(\$924)
Merchandise Sales	\$98,000	\$7,658	\$6,556	\$1,102
Restaurant	\$2,419	(\$1,281)	\$162	(\$1,443)
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0
Miscellaneous Income	\$15,000	\$3,020	\$1,004	\$2,017
Total Revenues	\$1,480,963	\$111,206	\$99,447	\$11,760
				\$190,884
				\$199,096
				(\$8,212)
<i>Golf Course Expenditures</i>				
Other Contractual Services	\$18,000	\$1,595	\$1,499	(\$96)
Travel & Per Diem	\$100	\$0	\$8	\$8
Telephone/Internet	\$11,000	\$930	\$916	(\$14)
Postage	\$750	\$0	\$62	\$62
Printing & Binding	\$1,000	\$0	\$83	\$83
Utilities	\$5,000	\$365	\$417	\$52
Repairs & Maintenance	\$6,000	\$180	\$500	\$320
Pest Control	\$500	\$0	\$42	\$42
Advertising	\$35,000	\$865	\$2,916	\$2,050
Bank Charges	\$25,000	\$1,531	\$2,083	\$551
Office Supplies	\$1,500	\$52	\$125	\$73
Operating Supplies	\$5,000	\$555	\$417	(\$139)
Meals	\$100	\$0	\$8	\$8
Dues, Licenses & Subscriptions	\$1,000	\$0	\$83	\$83
Drug Testing - All Departments	\$500	\$0	\$42	\$42
Training, Education & Employee Relations	\$1,000	\$0	\$83	\$83
Contractual Security	\$3,500	\$268	\$292	\$23
IT Services	\$1,900	\$0	\$158	\$158
Total Golf Course Expenditures	\$116,850	\$6,343	\$9,734	\$3,391
				\$17,218
				\$19,467
				\$2,249

Viera East
 Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2015

	Current Month		Year-to-Date	
	Actuals	Budget	Actuals	Budget
Restaurant Expenditures				
Salaries	\$991	\$0	\$991	\$991
Administrative Fees	\$72	\$0	\$72	\$72
FICA Expense	\$72	\$0	\$72	\$72
Health Insurance	\$288	\$702	(\$414)	\$288
Workers Compensation	\$19	\$0	\$19	\$19
Unemployment	\$17	\$0	\$17	\$17
Utilities	\$675	\$710	\$1,385	\$675
Repairs & Maintenance	\$75	\$0	\$75	\$75
Pest Control	\$142	\$142	\$283	\$142
Operating Supplies	\$69	\$0	\$69	\$69
Equipment Lease	\$0	\$175	\$175	\$0
Total Restaurant Expenditures	\$2,419	\$0	\$2,744	\$2,419
Pro Shop Expenditures				
Salaries	\$77,882	\$6,490	\$12,972	\$12,980
Administrative Fee	\$2,576	\$244	\$497	\$429
FICA Expense	\$5,958	\$496	\$992	\$993
Health Insurance	\$360	\$30	\$55	\$60
Workers Compensation	\$1,526	\$127	\$246	\$254
Unemployment	\$2,383	\$199	\$207	\$397
Golf Printing	\$500	\$42	\$0	\$83
Utilities	\$8,000	\$667	\$1,205	\$1,333
Repairs	\$250	\$21	\$0	\$42
Pest Control	\$1,800	\$150	\$283	\$300
Supplies	\$2,500	\$59	\$174	\$417
Uniforms	\$750	\$63	\$0	\$125
Dues, Licenses & Subscriptions	\$250	\$0	\$0	\$42
Training, Education & Employee Relations	\$500	\$42	\$0	\$83
Driving Range	\$0	\$0	\$0	\$0
Veterans Program	\$500	\$42	\$0	\$83
Total Pro Shop Expenditures	\$105,735	\$8,496	\$16,631	\$17,622
Total	\$108,154	\$8,496	\$19,365	\$20,041

Total Restaurant Expenditures

Pro Shop Expenditures

Salaries
 Administrative Fee
 FICA Expense
 Health Insurance
 Workers Compensation
 Unemployment
 Golf Printing
 Utilities
 Repairs
 Pest Control
 Supplies
 Uniforms
 Dues, Licenses & Subscriptions
 Training, Education & Employee Relations
 Driving Range
 Veterans Program

Total Pro Shop Expenditures

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending November 30, 2015

	Amended Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Cart Facility							
Salaries	\$60,174	\$4,297	\$5,014	\$717	\$10,722	\$10,029	(\$693)
Administrative Fee	\$5,258	\$459	\$438	(\$21)	\$1,040	\$876	(\$164)
FICA Expense	\$4,603	\$329	\$384	\$55	\$747	\$767	\$20
Workers Compensation	\$1,179	\$81	\$98	\$17	\$185	\$196	\$12
Unemployment	\$2,978	\$205	\$248	\$43	\$471	\$496	\$26
Utilities	\$12,500	\$835	\$1,042	\$207	\$1,484	\$2,083	\$600
Fuel	\$500	\$31	\$42	\$10	\$54	\$83	\$30
Cart Lease	\$52,000	\$4,450	\$4,333	(\$117)	\$8,900	\$8,667	(\$233)
Cart Maintenance	\$2,750	\$1,412	\$229	(\$1,182)	\$1,508	\$458	(\$1,050)
Cart & Facilities Supplies	\$1,000	\$0	\$83	\$83	\$94	\$167	\$73
Driving Range	\$1,500	\$0	\$125	\$125	\$0	\$250	\$250
Uniforms	\$500	\$0	\$42	\$42	\$0	\$83	\$83
Total Cart Facility	\$144,942	\$12,099	\$12,078	(\$21)	\$25,205	\$24,157	(\$1,048)
Starter Marshals							
Salaries	\$27,898	\$2,518	\$2,325	(\$193)	\$3,726	\$4,649	\$923
Administrative Fee	\$2,868	\$230	\$239	\$9	\$360	\$478	\$118
FICA Expense	\$2,134	\$193	\$178	(\$15)	\$358	\$356	(\$2)
Workers Compensation	\$711	\$48	\$59	\$12	\$89	\$118	\$30
Unemployment	\$1,465	\$137	\$122	(\$15)	\$257	\$244	(\$13)
Uniforms	\$250	\$0	\$21	\$21	\$0	\$42	\$42
Total Starter Marshals	\$35,326	\$3,125	\$2,944	(\$181)	\$4,789	\$5,887	\$1,098
Merchandise Sales							
Cost of Goods Sold	\$56,700	\$3,052	\$4,725	\$1,673	\$8,866	\$9,450	\$584
Total Merchandise Sales	\$56,700	\$3,052	\$4,725	\$1,673	\$8,866	\$9,450	\$584
Golf Course Maintenance							
Salaries	\$375,393	\$26,810	\$31,283	\$4,473	\$53,028	\$62,566	\$9,538
Administrative Fees	\$9,888	\$540	\$824	\$284	\$1,142	\$1,648	\$506
FICA Expense	\$28,718	\$1,987	\$2,393	\$407	\$3,926	\$4,786	\$861
Employee Insurance	\$56,217	\$2,923	\$4,685	\$1,762	\$5,846	\$9,370	\$3,524
Workers Compensation	\$7,358	\$496	\$613	\$117	\$987	\$1,226	\$240
Unemployment	\$7,175	\$124	\$598	\$474	\$211	\$1,196	\$985
Drug Testing	\$420	\$38	\$35	(\$3)	\$38	\$70	\$32
Consulting Fees	\$6,000	\$500	\$500	\$0	\$1,000	\$1,000	\$0
Telephone/Internet	\$3,200	\$320	\$267	(\$54)	\$644	\$533	(\$110)
Utilities/Water	\$25,700	\$2,586	\$2,142	(\$444)	\$4,655	\$4,283	(\$371)
Repairs	\$32,000	\$2,898	\$2,667	(\$231)	\$6,983	\$5,333	(\$1,650)
Fuel & Oil	\$45,000	\$3,421	\$3,750	\$329	\$5,509	\$7,500	\$1,991
Pest Control	\$1,500	\$257	\$125	(\$132)	\$372	\$250	(\$122)
Irrigation/Drainage	\$18,000	\$2,037	\$1,500	(\$537)	\$3,212	\$3,000	(\$212)

Viera East
 Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2015

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Actuals	Budget	Variance
Sand and Topsoil	\$15,000	\$0	\$1,250	\$1,250	\$2,500	\$1,931
Flower/Mulch	\$5,000	\$525	\$417	\$833	\$833	\$308
Chemicals	\$53,500	\$3,904	\$4,458	\$9,808	\$8,917	(\$892)
Fertilizer	\$45,000	\$3,565	\$3,750	\$4,756	\$7,500	\$2,744
Seed/Sod	\$9,000	\$1,214	\$750	\$2,134	\$1,500	(\$684)
Trash Removal	\$3,000	\$131	\$250	\$262	\$500	\$238
Contingency	\$10,000	\$720	\$833	\$952	\$1,667	\$714
First Aid	\$600	\$0	\$50	\$309	\$100	(\$209)
Leased Labor	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$500	\$0	\$42	\$0	\$83	\$83
Operating Supplies	\$8,000	\$713	\$667	\$2,051	\$1,333	(\$717)
Training	\$500	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$1,500	\$0	\$125	\$0	\$250	\$250
Soil & Water Testing	\$1,200	\$0	\$100	\$0	\$200	\$200
Uniforms	\$6,000	\$695	\$500	\$1,334	\$1,000	(\$334)
Equipment Rental	\$6,000	\$0	\$500	\$0	\$1,000	\$1,000
Equipment Lease	\$71,412	\$5,951	\$5,951	\$11,901	\$11,902	\$1
Small Tools	\$500	\$0	\$42	\$0	\$83	\$83
Truck Maintenance	\$600	\$0	\$50	\$0	\$100	\$100
IT Services	\$600	\$0	\$50	\$0	\$100	\$100
Total Golf Course Maintenance	\$854,481	\$62,156	\$71,165	\$122,154	\$142,330	\$20,176
<i>Administrative Expenditures</i>						
Legal Fees	\$1,500	\$0	\$125	\$125	\$250	\$250
Arbitrage	\$600	\$50	\$50	\$100	\$100	\$50
Dissemination	\$1,000	\$83	\$83	\$167	\$167	(\$0)
Trustee Fees	\$3,750	\$313	\$313	\$625	\$625	\$0
Annual Audit	\$1,500	\$125	\$125	\$250	\$250	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$9,380	\$9,380	\$0
Insurance	\$65,000	\$5,427	\$5,417	\$10,843	\$10,833	(\$10)
Property Taxes	\$6,000	\$463	\$500	\$963	\$1,000	\$37
Total Administrative Expenditures	\$135,630	\$11,150	\$11,303	\$22,328	\$22,605	\$277
Renewal & Replacement	\$28,880	\$1,594	\$2,407	\$2,848	\$4,813	\$1,965
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$28,880	\$1,594	\$2,407	\$2,848	\$4,813	\$1,965
Total Revenues	\$1,480,963	\$111,206	\$99,447	\$190,884	\$199,096	(\$8,212)
Total Expenditures	\$1,480,963	\$108,339	\$123,166	\$222,783	\$248,751	\$25,968
Operating Income (Loss)	\$0	\$2,868	(\$23,719)	(\$31,899)	(\$49,655)	\$17,755

Viera East
 Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2015

	Amended Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
Special Assessments	\$557,649	\$46,471	\$46,471	(\$0)	\$92,942	(\$0)
Interest Income	\$300	\$19	\$25	(\$6)	\$36	(\$14)
Interest Expense	(\$202,949)	(\$16,912)	(\$16,912)	(\$0)	(\$33,825)	(\$0)
Principal Expense	(\$355,000)	(\$29,583)	(\$29,583)	(\$0)	(\$59,167)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$0	(\$6)	\$0	(\$7)	(\$14)	(\$14)
Change in Net Assets	\$0	\$2,861	---	---	(\$31,914)	---
Beginning Net Assets	\$0	---	---	---	(\$2,997,035)	---
Ending Net Assets	\$0	---	---	---	(\$3,028,949)	---

Non Operating Revenues/(Expenditures)

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$27	\$86,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86,429
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,717	\$91,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,809
Administrative Expenditures													
Supervisors Fees	\$2,480	\$2,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,731
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trustee Fees	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Annual Audit	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$933
Collection Agent	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,083
Management Fees	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Computer Services	\$9,043	\$9,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,086
Telephone	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Postage	\$73	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Printing & Binding	\$135	\$552	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$687
Insurance	\$565	\$565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,129
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$185	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$303
Office Supplies	\$104	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$252
Dues & Licenses	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
Website Maintenance	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400
Total Administrative	\$14,184	\$14,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,583
Operating Expenditures													
Salaries	\$8,091	\$7,830	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,920
Administrative Fees	\$55	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
FICA Expense	\$600	\$580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,180
Employee Insurance	\$474	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$948
Workers Compensation	\$153	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$302
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$464	\$578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,041
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,499

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Environmental Services	\$4,567	\$63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,630
Water Management System	\$7,565	\$7,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,330
Control Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,629

Grounds Maintenance Expenditures

Salaries	\$11,155	\$10,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,961
Administrative Fees	\$259	\$251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$510
FICA	\$804	\$778	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,582
Health Insurance	\$1,774	\$1,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,547
Workers Compensation	\$211	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$416
Unemployment	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
Contract Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$170	\$164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Utilities	\$411	\$563	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$974
Insurance	\$155	\$155	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309
Repairs	\$706	\$1,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,932
Fuel	\$975	\$1,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,582
Park Maintenance	\$319	\$151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$470
Chemicals	\$95	\$410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Contingencies	\$1,330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,330
Refuse	\$215	\$860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,075
Office Supplies	\$21	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Uniforms	\$219	\$219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437
Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance Reserve - Transfer Out	\$5,213	\$5,213	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,426
Total Grounds Maintenance	\$24,048	\$24,550	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,598

Total Expenditures

Total Expenditures	\$60,200	\$58,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118,310
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Excess Revenue/(Expenditures)

Excess Revenue/(Expenditures)	(\$55,463)	\$32,983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$22,500)
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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	0	0	0	0	0	0	0	0	0	0	4,381
Member Rounds	698	711	0	0	0	0	0	0	0	0	0	0	1,409
Comp Rounds	503	487	0	0	0	0	0	0	0	0	0	0	990
<i>Revenue per Round</i>													
Paid Rounds	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33
<i>Revenues:</i>													
Greens Fees	\$61,079	\$82,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144,036
Greens Cards - Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Greens Cards - Usage	(\$5,936)	(\$3,895)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,830)
Season Advance/Trail Fees	\$10,830	\$16,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,044
Associate Memberships	\$1,490	\$596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,086
Driving Range	\$2,653	\$3,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,633
Golf Lessons	\$255	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$335
Merchandise Sales	\$5,764	\$7,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,422
Restaurant	(\$947)	(\$1,281)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,228)
Special Assessments - Operations	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,754
Miscellaneous Income	\$2,612	\$3,020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,632
Total Revenues	\$79,677	\$111,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190,884
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,957	\$1,595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,553
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$957	\$930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,888
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Binding	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$322
Utilities	\$332	\$365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$697
Repairs & Maintenance	\$488	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$668
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advertising	\$5,461	\$865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,326
Bank Charges	\$1,054	\$1,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,585
Office Supplies	\$59	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$111
Operating Supplies	\$1,977	\$555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,532
Meals	\$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
Drug Testing - All Departments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education, & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contractual Security	\$268	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$536
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Expenditures	\$10,876	\$6,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,218

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	\$288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72
Health Insurance	\$19	(\$702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$414)
Workers Compensation	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Unemployment	\$675	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,385
Utilities	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75
Repairs & Maintenance	\$142	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
Pest Control	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$69
Operating Supplies	\$0	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Restaurant Expenditures	\$2,419	\$325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,744
Proshop:													
Salaries	\$6,316	\$6,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,972
Administrative Fees	\$253	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$497
FICA Expense	\$483	\$509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$992
Health Insurance	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
Workers Compensation	\$120	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$246
Unemployment	\$91	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$207
Golf Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$590	\$615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,205
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$142	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
Supplies	\$114	\$59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,631
Merchandise Sales:													
Cost of Goods Sold	\$5,814	\$3,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,866
Total Merchandise Sales	\$5,814	\$3,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,866
Cart Facility:													
Salaries	\$6,424	\$4,297	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,722
Administrative Fees	\$581	\$459	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,040
FICA Expense	\$418	\$329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$747
Workers Compensation	\$104	\$81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185
Unemployment	\$266	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$471
Utilities	\$649	\$835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,484
Fuel	\$23	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54
Golf Cart Lease	\$4,450	\$4,450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,900
Cart Maintenance	\$97	\$1,412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,508
Cart & Facilities Supplies	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94
Driving Range	\$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 Cart Facility	\$13,106	\$12,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,205

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,726
Administrative Fees	\$130	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$360
FICA Expense	\$165	\$193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$358
Workers Compensation	\$41	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89
Unemployment	\$120	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$257
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Starter Marshals	\$1,665	\$3,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,789

Golf Course Maintenance:

Salaries	\$26,218	\$26,810	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,028
Administrative Fees	\$602	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,142
FICA Expense	\$1,939	\$1,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,926
Employee Insurance	\$2,923	\$2,923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,846
Workers Compensation	\$490	\$496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$987
Unemployment	\$86	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
Drug Testing	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38
Consulting Fees	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
Telephone/Internet	\$323	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$644
Utilities/Water	\$2,069	\$2,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,655
Repairs	\$4,285	\$2,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,983
Fuel & Oil	\$2,088	\$3,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,509
Pest Control	\$115	\$257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$372
Irrigation/Drainage	\$1,175	\$2,037	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,212
Sand and Topsoil	\$569	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$569
Flower/Mulch	\$0	\$525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525
Chemicals	\$5,904	\$3,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,808
Fertilizer	\$1,191	\$3,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,756
Seed/Sod	\$820	\$1,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,134
Trash Removal	\$131	\$131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$262
Contingency	\$232	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$952
First Aid	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309
Leased Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$1,337	\$713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,051
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soil & Water Testing	\$639	\$695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,334
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$5,951	\$5,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,901
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	\$55,998	\$62,156	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$122,154

Administrative Expenditures:

Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
Dissemination	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Annual Audit	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Golf Course Administrative Services	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,380
Insurance	\$5,417	\$5,427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,843
Property Taxes	\$500	\$463	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$963
Total Administrative Expenditures	\$11,178	\$11,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,328

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,848
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$1,254	\$1,594	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,848
Total Revenues	\$79,677	\$111,206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190,884
Total Expenditures	\$114,445	\$108,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222,783
Operating Income (Loss)	(\$34,767)	\$2,868	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,899)
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,471	\$46,471	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,942
Interest Income	\$17	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36
Principal Expense	(\$16,912)	(\$16,912)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$33,825)
	(\$29,563)	(\$29,563)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$59,167)
Total Non Operating Revenues/(Expenditures)	(\$8)	(\$6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$12)
Net Non Operating Income / (Loss)	(\$34,775)	\$2,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,914)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,422
Total Revenues	\$5,764	\$7,658	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,422
<i>Expenditures</i>													
Cost of Goods Sold	\$5,814	\$3,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,866
Total Expenditures	\$5,814	\$3,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,866
Operating Income (Loss)	(\$51)	\$4,606	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,556

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

	Actuals 11/30/14	Actuals 11/30/15	Variance	Year to Date 11/30/14	Year to Date 11/30/15	Variance
<i>Revenues:</i>						
Greens Fees	\$ 71,398	\$ 82,957	\$ 11,559	\$ 139,763	\$ 144,632	\$ 4,869
Greens Cards - Sales	\$ 4,096	\$ 0	\$ (4,096)	\$ 11,579	\$ 0	\$ (11,579)
Greens Cards - Usage	\$ (10,854)	\$ (3,895)	\$ 6,960	\$ (30,126)	\$ (9,830)	\$ 20,296
Season Advance/Trail Fees	\$ 15,163	\$ 16,214	\$ 1,051	\$ 27,033	\$ 27,044	\$ 11
Season Advance/Trail Fees Surcharge	\$ 240	\$ 0	\$ (240)	\$ 450	\$ 0	\$ (450)
Associate Memberships	\$ -	\$ 596	\$ 596	\$ -	\$ 1,490	\$ 1,490
Driving Range	\$ 3,145	\$ 3,980	\$ 835	\$ 7,040	\$ 6,633	\$ (407)
Golf Lessons	\$ 85	\$ 80	\$ (5)	\$ 1,260	\$ 335	\$ (925)
Merchandise Sales	\$ 5,808	\$ 7,658	\$ 1,850	\$ 11,632	\$ 13,422	\$ 1,790
Restaurant	\$ 16,281	\$ (1,281)	\$ (17,562)	\$ 35,851	\$ (2,228)	\$ (38,079)
Special Assessments - Operations	\$ 1,818	\$ 1,877	\$ 59	\$ 3,637	\$ 3,755	\$ 118
Miscellaneous Income	\$ 158	\$ 3,020	\$ 2,863	\$ 80	\$ 5,632	\$ 5,553
Total Revenues	\$ 107,338	\$ 111,206	\$ 3,869	\$ 208,198	\$ 190,884	\$ (17,314)
<i>Expenditures:</i>						
Golf Course Expenditures	\$ 5,250	\$ 6,343	\$ (1,093)	\$ 12,369	\$ 17,218	\$ (4,849)
Restraunt	\$ 18,934	\$ 325	\$ 18,609	\$ 42,283	\$ 2,744	\$ 39,538
Proshop	\$ 8,003	\$ 8,496	\$ (494)	\$ 16,242	\$ 16,631	\$ (389)
Merchandise Sales	\$ 2,564	\$ 3,052	\$ (488)	\$ 7,507	\$ 8,866	\$ (1,359)
Cart Facility	\$ 11,207	\$ 12,099	\$ (892)	\$ 22,007	\$ 25,205	\$ (3,198)
Starter Marshals	\$ 2,726	\$ 3,125	\$ (399)	\$ 4,699	\$ 4,789	\$ (91)
Golf Course Maintenance	\$ 53,548	\$ 62,156	\$ (8,607)	\$ 106,036	\$ 122,154	\$ (16,117)
Administrative	\$ 11,840	\$ 11,150	\$ 690	\$ 23,681	\$ 22,328	\$ 1,353
Reserves	\$ 2,017	\$ 1,594	\$ 424	\$ 4,514	\$ 2,848	\$ 1,666
Total Expenditures	\$ 116,089	\$ 108,339	\$ 7,750	\$ 239,337	\$ 222,783	\$ 16,554
Operating Income/(Loss)	\$ (8,751)	\$ 2,868	\$ 11,619	\$ (31,139)	\$ (31,899)	\$ (760)

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

	Actuals		Year to Date		Year to Date		Variance	
	11/30/14	11/30/15	11/30/14	11/30/15	11/30/14	11/30/15	11/30/14	11/30/15
<i>Revenues: (1)</i>								
Greens Fees	\$ 71,398	\$ 82,957	\$ 139,763	\$ 144,632	\$ 4,869	\$ (11,579)	\$ 4,869	\$ (11,579)
Greens Cards - Sales	\$ 4,096	\$ 0	\$ 11,579	\$ 0	\$ (11,579)	\$ 0	\$ (11,579)	\$ 0
Greens Cards - Usage	\$ (10,854)	\$ (3,895)	\$ (30,126)	\$ (9,830)	\$ (20,296)	\$ (20,296)	\$ (20,296)	\$ 0
Season Advance/Trail Fees	\$ 15,163	\$ 16,214	\$ 27,033	\$ 27,044	\$ 11	\$ 11	\$ 11	\$ 0
Season Advance/Trail Fees Surcharge	\$ 240	\$ 0	\$ 450	\$ 0	\$ (450)	\$ 0	\$ (450)	\$ 0
Associate Memberships	\$ -	\$ 596	\$ -	\$ 1,490	\$ 1,490	\$ 1,490	\$ 1,490	\$ 0
Driving Range	\$ 3,145	\$ 3,980	\$ 7,040	\$ 6,633	\$ (407)	\$ (407)	\$ (407)	\$ 0
Golf Lessons	\$ 85	\$ 80	\$ 1,260	\$ 335	\$ (925)	\$ (925)	\$ (925)	\$ 0
Merchandise Sales	\$ 5,808	\$ 7,658	\$ 11,632	\$ 13,422	\$ 1,790	\$ 1,790	\$ 1,790	\$ 0
Special Assessments - Operations	\$ 1,818	\$ 1,877	\$ 3,637	\$ 3,755	\$ 118	\$ 118	\$ 118	\$ 0
Miscellaneous Income	\$ 158	\$ 3,020	\$ 80	\$ 5,632	\$ 5,553	\$ 5,553	\$ 5,553	\$ 0
Total Revenues	\$ 91,057	\$ 112,488	\$ 172,347	\$ 193,112	\$ 20,765	\$ 20,765	\$ 20,765	\$ 0
<i>Expenditures: (2)</i>								
Golf Course Expenditures	\$ 5,250	\$ 6,343	\$ 12,369	\$ 17,218	\$ (4,849)	\$ (4,849)	\$ (4,849)	\$ 0
Proshop	\$ 8,003	\$ 8,496	\$ 16,242	\$ 16,631	\$ (389)	\$ (389)	\$ (389)	\$ 0
Merchandise Sales	\$ 2,564	\$ 3,052	\$ 7,507	\$ 8,866	\$ (1,359)	\$ (1,359)	\$ (1,359)	\$ 0
Cart Facility	\$ 11,207	\$ 12,099	\$ 22,007	\$ 25,205	\$ (3,198)	\$ (3,198)	\$ (3,198)	\$ 0
Starter Marshals	\$ 2,726	\$ 3,125	\$ 4,699	\$ 4,789	\$ (91)	\$ (91)	\$ (91)	\$ 0
Golf Course Maintenance	\$ 53,548	\$ 62,156	\$ 106,036	\$ 122,154	\$ (16,117)	\$ (16,117)	\$ (16,117)	\$ 0
Administrative	\$ 11,840	\$ 11,150	\$ 23,681	\$ 22,328	\$ 1,353	\$ 1,353	\$ 1,353	\$ 0
Reserves	\$ 2,017	\$ 1,594	\$ 4,514	\$ 2,848	\$ 1,666	\$ 1,666	\$ 1,666	\$ 0
Total Expenditures	\$ 97,155	\$ 108,014	\$ 197,055	\$ 220,039	\$ 22,884	\$ (22,984)	\$ (22,984)	\$ 0
Operating Income/(Loss)	\$ (6,098)	\$ 4,474	\$ (24,708)	\$ (26,927)	\$ (2,219)	\$ (2,219)	\$ (2,219)	\$ 0

(1) Does not include Restaurant revenue.

(2) Does not include Restaurant expenditures.

**Viera East
Community Development District
Detailed Rounds of Golf Report
Nov-15**

	<u>Rounds of Golf</u>			
	<u>Monthly</u>		<u>Year-to-Date</u>	
Rounds of Golf - Public	<u>3,133</u>	%	<u>5,371</u>	%
Rounds of Golf - Green Card Usage	116	3%	279	4%
Rounds of Golf - CDD Resident	643	17%	1,090	16%
Rounds of Golf - Public	1,887	49%	3,146	46%
Rounds of Golf - Prepaid	711	18%	1,409	21%
Rounds of Golf - Staff/Comp	<u>487</u>	13%	<u>856</u>	13%
Total Rounds	<u>3,844</u>	100%	<u>6,780</u>	100%

<u>Revenues</u>			
Greens Fees	\$ 82,957		\$ 144,036
Green Card Usage	<u>\$ (3,895)</u>		<u>\$ (9,830)</u>
Adjusted Greens Fee Revenue (Net)	<u>\$ 79,062</u>		<u>\$ 134,205</u>
Revenues Green Card Usage	\$ (3,895)		\$ (9,830)
Revenues CDD Residents	\$ 17,692		\$ 31,299
Revenues Public	\$ 65,265		\$ 112,737
Revenues Prepaid	<u>\$ 16,214</u>		<u>\$ 27,044</u>
	<u>\$ 95,276</u>		<u>\$ 161,249</u>

<u>Average Revenue Per Round</u>			
Revenue Per Round Green Card Usage	\$ (33.57)		\$ (35.23)
Revenue Per Round CDD Residents	\$ 27.51		\$ 28.71
Revenue Per Round Public	\$ 34.59		\$ 35.83
Revenue Per Round Prepaid	\$ 22.80		\$ 19.19