

# 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>	
<b>Assets</b>				
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
<b>Investments:</b>				
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
<b>Total Assets</b>	<b>\$489,414</b>	<b>\$723,472</b>	<b>\$385,470</b>	<b>\$1,768,327</b>
<b>Liabilities</b>				
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)
<b>Fund Equity</b>				
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
<b>Total Liabilities, Fund Equity, Other</b>	<b>\$489,414</b>	<b>\$723,472</b>	<b>\$385,470</b>	<b>\$1,768,327</b>

**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)
<b>Total Revenues</b>	<b>\$864,536</b>	<b>\$95,826</b>	<b>\$95,809</b>	<b>(\$17)</b>

*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
<b>Total Administrative</b>	<b>\$184,537</b>	<b>\$30,756</b>	<b>\$28,583</b>	<b>\$2,173</b>

**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
<b>Total Operating</b>	<b>\$137,625</b>	<b>\$22,938</b>	<b>\$19,499</b>	<b>\$3,438</b>
<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
<b>Total Maintenance</b>	<b>\$238,000</b>	<b>\$27,167</b>	<b>\$21,629</b>	<b>\$5,538</b>

**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)
<b>Total Grounds Maintenance</b>	<b>\$304,374</b>	<b>\$50,729</b>	<b>\$48,598</b>	<b>\$2,131</b>
<b>Total Expenditures</b>	<b>\$864,536</b>	<b>\$131,589</b>	<b>\$118,310</b>	<b>\$13,280</b>
<b>Excess Revenue/(Expenditures)</b>	<b>\$0</b>	<b>(\$35,763)</b>	<b>(\$22,500)</b>	<b>\$13,263</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$181,710</b>	<b>\$181,710</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>(\$35,763)</b>	<b>\$159,209</b>	<b>\$194,973</b>

**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)
<b>Total Revenues</b>	<b>\$91,684</b>	<b>\$15,281</b>	<b>\$13,558</b>	<b>(\$1,723)</b>
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$110,039	(\$110,039)
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,039</b>	<b>(\$110,039)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>\$91,684</b>		<b>(\$96,481)</b>	
<b>Beginning Fund Balance</b>	<b>\$785,491</b>		<b>\$819,953</b>	
<b>Ending Fund Balance</b>	<b>\$877,175</b>		<b>\$723,472</b>	

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

Check Date	Vendor	Detail	Amount
<b>FY2015</b>			
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
<b>Total Fiscal Year 2015</b>			<b>\$ 116,813</b>
<b>FY2016</b>			
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
<b>Total Fiscal Year 2016</b>			<b>\$ 110,039</b>

**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
<b>Total Revenues</b>	<b>\$2,423,270</b>	<b>\$259,165</b>	<b>\$259,196</b>	<b>\$31</b>
<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
<b>Total Expenditures</b>	<b>\$2,441,685</b>	<b>\$387,406</b>	<b>\$387,406</b>	<b>(\$0)</b>
<b>Excess Revenues/(Expenditures)</b>	<b>(\$18,415)</b>		<b>(\$128,210)</b>	
<b>Beginning Fund Balance</b>	<b>\$466,966</b>		<b>\$513,680</b>	
<b>Ending Fund Balance</b>	<b>\$448,551</b>		<b>\$385,470</b>	

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
<b>Revenues</b>				
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
<b>Total Revenues</b>	<b>\$1,480,963</b>	<b>\$111,206</b>	<b>\$99,447</b>	<b>\$11,760</b>
				<b>\$190,884</b>
				<b>\$199,096</b>
				<b>(\$8,212)</b>
<b>Golf Course Expenditures</b>				
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
<b>Total Golf Course Expenditures</b>	<b>\$116,850</b>	<b>\$6,343</b>	<b>\$9,734</b>	<b>\$3,391</b>
				<b>\$17,218</b>
				<b>\$19,467</b>
				<b>\$2,249</b>



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

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
<b>Total Golf Course Maintenance</b>	<b>\$854,481</b>	<b>\$62,156</b>	<b>\$71,165</b>	<b>\$122,154</b>	<b>\$142,330</b>	<b>\$20,176</b>
<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
<b>Total Administrative Expenditures</b>	<b>\$135,630</b>	<b>\$11,150</b>	<b>\$11,303</b>	<b>\$22,328</b>	<b>\$22,605</b>	<b>\$277</b>
Renewal & Replacement	\$28,880	\$1,594	\$2,407	\$2,848	\$4,813	\$1,965
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$28,880</b>	<b>\$1,594</b>	<b>\$2,407</b>	<b>\$2,848</b>	<b>\$4,813</b>	<b>\$1,965</b>
<b>Total Revenues</b>	<b>\$1,480,963</b>	<b>\$111,206</b>	<b>\$99,447</b>	<b>\$190,884</b>	<b>\$199,096</b>	<b>(\$8,212)</b>
<b>Total Expenditures</b>	<b>\$1,480,963</b>	<b>\$108,339</b>	<b>\$123,166</b>	<b>\$222,783</b>	<b>\$248,751</b>	<b>\$25,968</b>
<b>Operating Income (Loss)</b>	<b>\$0</b>	<b>\$2,868</b>	<b>(\$23,719)</b>	<b>(\$31,899)</b>	<b>(\$49,655)</b>	<b>\$17,755</b>

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)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>\$0</b>	<b>(\$6)</b>	<b>\$0</b>	<b>(\$7)</b>	<b>(\$14)</b>	<b>(\$14)</b>
<b>Change in Net Assets</b>	<b>\$0</b>	<b>\$2,861</b>	<b>---</b>	<b>---</b>	<b>(\$31,914)</b>	<b>---</b>
<b>Beginning Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$2,997,035)</b>	<b>---</b>
<b>Ending Net Assets</b>	<b>\$0</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(\$3,028,949)</b>	<b>---</b>

*Non Operating Revenues/(Expenditures)*

Viera East General Fund  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Revenues</b>													
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
<b>Total Revenues</b>	<b>\$4,717</b>	<b>\$91,092</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95,809</b>
<b>Administrative Expenditures</b>													
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
Dissemination	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$933
Annual Audit	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,083
Collection Agent	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417
Management Fees	\$9,043	\$9,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,086
Computer Services	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
<b>Total Administrative</b>	<b>\$14,184</b>	<b>\$14,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,583</b>
<b>Operating Expenditures</b>													
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
<b>Total Operating</b>	<b>\$9,836</b>	<b>\$9,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,499</b>

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
<b>Total Maintenance</b>	<b>\$12,132</b>	<b>\$9,497</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,629</b>

*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
<b>Total Grounds Maintenance</b>	<b>\$24,048</b>	<b>\$24,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,598</b>

**Total Expenditures**

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

<b>Excess Revenue/(Expenditures)</b>	<b>(\$55,463)</b>	<b>\$32,983</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$22,500)</b>
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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
<b>Total Revenues</b>	<b>\$79,677</b>	<b>\$111,206</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$190,884</b>
<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
<b>Total Golf Course Expenditures</b>	<b>\$10,876</b>	<b>\$6,343</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,218</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Restaurant Expenditures:</b>													
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	(\$702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$414)
Health Insurance	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Workers Compensation	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17
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
<b>Total Restaurant Expenditures</b>	<b>\$2,419</b>	<b>\$325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,744</b>
<b>Proshop:</b>													
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	\$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
<b>Total Pro Shop Expenditures</b>	<b>\$8,135</b>	<b>\$8,496</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,631</b>
<b>Merchandise Sales:</b>													
Cost of Goods Sold	\$5,814	\$3,052	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,866
<b>Total Merchandise Sales</b>	<b>\$5,814</b>	<b>\$3,052</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,866</b>
<b>Cart Facility:</b>													
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
<b>Total Cart Facility</b>	<b>\$13,106</b>	<b>\$12,099</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,205</b>

Viera East Golf Course  
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<b>Starter Marshals:</b>													
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
<b>Total Starter Marshals</b>	<b>\$1,665</b>	<b>\$3,125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,789</b>

**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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$639	\$695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,334
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
<b>Total Golf Course Maintenance</b>	<b>\$55,998</b>	<b>\$62,156</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,154</b>

**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
<b>Total Administrative Expenditures</b>	<b>\$11,178</b>	<b>\$11,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,328</b>

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
<b>Total Reserves</b>	<b>\$1,254</b>	<b>\$1,594</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,848</b>
<b>Total Revenues</b>	<b>\$79,677</b>	<b>\$111,206</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$190,884</b>
<b>Total Expenditures</b>	<b>\$114,445</b>	<b>\$108,339</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$222,783</b>
<b>Operating Income (Loss)</b>	<b>(\$34,767)</b>	<b>\$2,868</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$31,899)</b>
<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)
	(\$29,565)	(\$29,565)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$59,167)
<b>Total Non Operating Revenues/(Expenditures)</b>	<b>(\$8)</b>	<b>(\$6)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$14)</b>
<b>Net Non Operating Income / (Loss)</b>	<b>(\$34,775)</b>	<b>\$2,861</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$31,914)</b>

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



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
<b>Total Revenues</b>	<b>\$ 107,338</b>	<b>\$ 111,206</b>	<b>\$ 3,869</b>	<b>\$ 208,198</b>	<b>\$ 190,884</b>	<b>\$ (17,314)</b>
<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
<b>Total Expenditures</b>	<b>\$ 116,089</b>	<b>\$ 108,339</b>	<b>\$ 7,750</b>	<b>\$ 239,337</b>	<b>\$ 222,783</b>	<b>\$ 16,554</b>
<b>Operating Income/(Loss)</b>	<b>\$ (8,751)</b>	<b>\$ 2,868</b>	<b>\$ 11,619</b>	<b>\$ (31,139)</b>	<b>\$ (31,899)</b>	<b>\$ (760)</b>

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

(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