

Viera East
Community Development District
 Combined Balance Sheet
 November 30, 2016

Governmental Fund Types

<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only)</i>
Assets				
Operating Account	\$1,081,664	\$48,805	---	\$1,218,965
Accounts Receivable	---	---	\$88,496	\$3,996
Assessment Receivable	---	---	\$3,996	\$0
Rent Receivable	---	---	\$823	\$823
Due From Golf Course	\$6,093	---	---	\$6,093
Due From General Fund	---	\$604,392	\$199,117	\$803,509
Due From Capital Reserve	---	---	\$2,995	\$2,995
Due from Other	---	---	\$0	\$0
Inventory - Pro Shop	---	---	\$79,943	\$79,943
Investments:				
Custody Account	---	\$216,519	---	\$216,519
Benefit Assessment- Series 2012	---	---	\$934	\$934
Reserve - Series 2012	---	---	\$280,784	\$280,784
Bond Service 2006	---	\$182,826	---	\$182,826
Improvements (Net of Depreciation)	---	---	\$1,221,756	\$1,221,756
Prepaid Expenses- Debt	---	---	---	\$0
Prepaid Expenses- Operations	\$12,000	---	\$119,209	\$131,209
Total Assets	\$1,099,757	\$787,218	\$1,998,054	\$4,150,353
Liabilities				
Accounts Payable	\$20,171	---	\$84,790	\$104,961
Accrued Expenses	\$2,017	---	\$1,142	\$3,158
Deferred Revenue- Season Advance	---	---	\$22,269	\$22,269
Deferred Revenue- Special Assessments O&M	---	---	\$18,773	\$18,773
Deferred Revenue- Special Assessments Debt	---	---	\$35,511	\$35,511
Deposit-Divots Grill	---	---	\$8,000	\$8,000
Due to General Fund	---	---	\$6,377	\$6,377
Accrued Interest Payable	---	---	\$12,985	\$12,985
Accrued Principal Payable	---	---	\$60,833	\$60,833
Golf Cart Lease Payable	---	---	\$12,960	\$12,960
Sales Tax Payable	---	---	\$8,562	\$8,562
Due to Golf Course	\$199,117	---	---	\$199,117
Due to Debt Service	\$604,392	---	---	\$604,392
Due to Capital Reserve	---	---	\$0	\$0
Accrued Payroll Payable	\$11,801	---	\$25,036	\$36,837
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	---	---	(\$2,808,270)	(\$2,808,270)
Fund Balances	---	---	---	---
Assigned - First Quarter	\$176,000	---	---	\$176,000
Assigned - Prepaid Expenses	\$12,000	---	---	\$12,000
Unassigned	\$74,258	\$265,324	---	\$339,583
Restricted for Debt Service	---	\$787,218	---	\$787,218
Total Liabilities, Fund Equity, Other	\$1,099,757	\$265,324	\$787,218	\$4,150,353

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2016

	Adopted Budget	Prorated Budget 11/30/16	Actual 11/30/16	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$210,215	\$210,215	\$0
Golf Course Administrative Services	\$56,280	\$9,380	\$9,380	\$0
Interest Income	\$100	\$17	\$0	(\$17)
Miscellaneous Income	\$0	\$0	\$0	\$0
Total Revenues	\$864,536	\$219,611	\$219,595	(\$17)

Administrative Expenditures

Supervisors Fees	\$29,587	\$4,931	\$4,746	\$186
Engineering Fees	\$5,000	\$833	\$0	\$833
Attorney's Fees	\$5,000	\$833	\$4,290	(\$3,457)
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	\$17,086	\$1,000
Telephone	\$250	\$42	\$0	\$42
Postage	\$2,500	\$417	\$500	(\$84)
Printing & Binding	\$5,500	\$917	\$315	\$601
Insurance	\$7,293	\$1,216	\$1,022	\$193
Legal Advertising	\$2,500	\$417	\$199	\$217
Other Current Charges	\$1,500	\$250	\$183	\$67
Office Supplies	\$1,000	\$167	\$1,201	(\$1,034)
Dues & Licenses	\$175	\$29	\$29	(\$0)
Information Technology	\$3,400	\$567	\$567	\$0
Total Administrative	\$187,820	\$31,303	\$32,739	(\$1,436)

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2016

	Adopted Budget	Prorated Budget 11/30/16	Actual 11/30/16	Variance
<i>Operating Expenditures</i>				
Salaries	\$114,283	\$19,047	\$19,068	(\$21)
Administrative Fee	\$1,142	\$190	\$210	(\$20)
FICA Expense	\$8,743	\$1,457	\$1,399	\$58
Employee Insurance	\$7,238	\$1,206	\$1,097	\$110
Workers Compensation	\$2,240	\$373	\$347	\$26
Unemployment	\$853	\$142	\$0	\$142
Other Contractual	\$5,500	\$917	\$1,621	(\$704)
Training	\$500	\$83	\$107	(\$24)
Uniforms	\$500	\$83	\$358	(\$275)
Total Operating	\$140,999	\$23,500	\$24,208	(\$708)

Maintenance Expenditures

Canal Maintenance	\$11,000	\$1,833	\$0	\$1,833
Lake Bank Restoration	\$60,000	\$10,000	\$0	\$10,000
Environmental Services	\$39,000	\$6,500	\$7,572	(\$1,072)
Water Management System	\$99,000	\$16,500	\$15,330	\$1,170
Control Burns	\$15,000	\$2,500	\$0	\$2,500
Contingencies	\$10,000	\$1,667	\$1,866	(\$200)
Fire Line Maintenance	\$5,000	\$833	\$792	\$41
Basin Repair	\$5,000	\$833	\$0	\$833
Total Maintenance	\$244,000	\$40,667	\$25,560	\$15,106

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2016

	Adopted Budget	Prorated Budget 11/30/16	Actual 11/30/16	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$141,446	\$23,574	\$23,104	\$470
Administrative Fees	\$3,132	\$522	\$790	(\$268)
FICA	\$10,821	\$1,804	\$1,354	\$449
Health Insurance	\$24,132	\$4,022	\$3,584	\$438
Workers Compensation	\$2,772	\$462	\$321	\$141
Unemployment	\$2,132	\$355	\$39	\$317
Telephone	\$1,500	\$250	\$258	(\$8)
Utilities	\$7,700	\$1,283	\$843	\$440
Property Appraiser	\$1,990	\$332	\$0	\$332
Insurance	\$2,099	\$350	\$288	\$61
Repairs	\$20,000	\$3,333	\$1,494	\$1,840
Fuel	\$23,000	\$3,833	\$2,634	\$1,199
Park Maintenance	\$3,000	\$500	\$1,082	(\$582)
Chemicals	\$5,000	\$833	\$718	\$116
Contingencies	\$1,000	\$167	\$900	(\$733)
Refuse	\$5,160	\$860	\$2,365	(\$1,505)
Office Supplies	\$250	\$42	\$48	(\$6)
Uniforms	\$3,000	\$500	\$613	(\$113)
Maintenance Reserve - Transfer Out	\$33,583	\$5,597	\$5,597	\$0
Total Grounds Maintenance	\$291,717	\$48,620	\$46,032	\$2,588
Total Expenditures	\$864,536	\$144,089	\$128,539	\$15,550
Excess Revenue/(Expenditures)	\$0	\$75,522	\$91,055	\$15,533
Beginning Fund Balance	\$0	\$0	\$171,203	\$171,203
Ending Fund Balance	\$0	\$75,522	\$262,258	\$186,736

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2016

	Adopted Budget	Prorated Budget 11/30/16	Actual 11/30/16	Variance
<u>Revenues</u>				
Interest Income	\$250	\$42	\$296	\$254
Reserve Funding - Transfer In (General)	\$33,583	\$5,597	\$5,597	(\$0)
Reserve Funding - Transfer In (Golf)	\$30,160	\$5,027	\$4,567	(\$460)
Total Revenues	\$63,993	\$10,666	\$10,460	(\$205)
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$11,590	(\$11,590)
Transfer Out	\$0	\$0	\$50,000	(\$50,000)
Total Expenditures	\$0	\$0	\$61,590	(\$61,590)
Excess Revenues/(Expenditures)	\$63,993		(\$51,130)	
Beginning Fund Balance	\$785,491		\$316,454	
Ending Fund Balance	\$849,484		\$265,324	

**Viera East
Community Development District**

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

Check Date	Vendor	Detail	Amount
Capital Outlay			
<i>FY2017</i>			
11/2/16	Regions Bank	Wire Transfer Fee	\$ 15.00
11/9/16	Payne Restaurant Eqpt	Ice Machine/Dispenser	\$ 6,975.04
11/9/16	A. Duda & Sons, Inc	Bermuda Sod	\$ 4,600.00
Total			<u>\$ 11,590.04</u>

Viera East
Community Development District
 Debt Service Fund
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2016

	Adopted Budget	Prorated Budget 11/30/16	Actual 11/30/16	Variance
<u>Revenues</u>				
Special Assessments	\$2,423,170	\$630,306	\$630,306	\$0
Interest Income	\$100	\$17	\$98	\$82
Total Revenues	\$2,423,270	\$630,322	\$630,404	\$82
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$340,831	\$340,831	\$340,831	\$0
Interest-5/1	\$340,831	\$0	\$0	\$0
Principal-5/1	\$1,710,000	\$0	\$0	\$0
Other Debt Service Costs	\$46,873	\$0	\$0	\$0
Total Expenditures	\$2,438,536	\$340,831	\$340,831	\$0
Excess Revenues/(Expenditures)	(\$15,266)		\$289,572	
Beginning Fund Balance	\$466,966		\$497,645	
Ending Fund Balance	\$451,701		\$787,218	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending November 30, 2016

	Adopted Budget		Current Month		Year-to-Date		
	Actuals	Budget	Actuals	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	34,000	3,097	2,275	822	5,738	2,230	3,508
Member Rounds	10,000	855	669	186	1,575	-	-
Comp Rounds	6,000	673	401	272	1,206	-	-
Total Memberships	60	7	-	7	7	60	(53)
<i>Revenue per Round</i>							
Paid Rounds	\$35	\$32	\$31	\$1	\$32	\$70	(\$38)
Revenues							
Greens Fees/Cart Fees	\$1,176,000	\$100,103	\$78,674	\$21,429	\$182,082	\$155,820	\$26,262
Gift Cards - Sales	\$50,000	\$866	\$3,345	(\$2,479)	\$1,275	\$6,625	(\$5,350)
Gift Cards - Usage	(\$50,000)	(\$2,451)	(\$3,345)	\$894	(\$3,987)	(\$6,625)	\$2,638
Season Advance/Trail Fees	\$240,000	\$26,932	\$16,056	\$10,876	\$46,814	\$31,800	\$15,014
Associate Memberships	\$15,000	\$4,819	\$1,004	\$3,816	\$8,216	\$1,988	\$6,229
Driving Range	\$72,000	\$6,120	\$4,817	\$1,303	\$10,660	\$9,540	\$1,120
Golf Lessons	\$15,000	\$175	\$1,004	(\$829)	\$385	\$1,988	(\$1,603)
Merchandise Sales	\$110,000	\$9,746	\$7,359	\$2,387	\$16,751	\$14,575	\$2,176
Restaurant	\$10,000	\$685	\$669	\$16	\$1,148	\$1,325	(\$177)
Special Assessments - Operations	\$22,527	\$1,877	\$1,877	\$0	\$3,755	\$3,754	\$1
Miscellaneous Income	\$15,000	\$325	\$1,004	(\$679)	\$608	\$1,988	(\$1,379)
Total Revenues	\$1,675,527	\$149,198	\$112,463	\$36,735	\$267,708	\$222,777	\$44,931
Golf Course Expenditures							
Other Contractual Services	\$18,000	\$898	\$1,499	\$602	\$3,053	\$2,999	(\$54)
Travel & Per Diem	\$100	\$0	\$8	\$8	\$0	\$17	\$17
Telephone/Internet	\$11,500	\$940	\$958	\$18	\$1,906	\$1,916	\$10
Postage	\$750	\$0	\$62	\$62	\$0	\$125	\$125
Printing & Binding	\$1,000	\$0	\$83	\$83	\$206	\$167	(\$39)
Utilities	\$5,000	\$386	\$417	\$31	\$763	\$833	\$70
Repairs & Maintenance	\$7,000	\$1,092	\$583	(\$509)	\$1,122	\$1,166	\$44
Advertising	\$45,000	\$9,118	\$3,749	(\$5,370)	\$12,594	\$7,497	(\$5,097)
Bank Charges	\$28,000	\$2,045	\$2,332	\$288	\$3,843	\$4,665	\$822
Office Supplies	\$1,500	\$107	\$125	\$18	\$141	\$250	\$109
Operating Supplies	\$7,500	\$1,298	\$625	(\$673)	\$1,427	\$1,250	(\$178)
Meals	\$100	\$0	\$8	\$8	\$0	\$17	\$17
Dues, Licenses & Subscriptions	\$2,000	\$110	\$167	\$57	\$260	\$333	\$73
Drug Testing - All Departments	\$500	\$76	\$42	(\$34)	\$76	\$63	\$13
Training, Education & Employee Relations	\$1,500	\$0	\$125	\$125	\$52	\$250	\$198
Contractual Security	\$3,500	\$530	\$292	(\$239)	\$530	\$583	\$53
IT Services	\$1,900	\$0	\$158	\$158	\$0	\$317	\$317
Total Golf Course Expenditures	\$134,850	\$16,599	\$11,233	(\$5,366)	\$25,973	\$22,466	(\$3,507)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending November 30, 2016

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Restaurant Expenditures</i>						
Utilities	\$9,000	\$671	\$602	(\$69)	\$1,193	(\$219)
Pest Control	\$1,700	\$146	\$114	(\$32)	\$225	(\$66)
Equipment Lease	\$0	\$176	\$0	(\$176)	\$0	(\$264)
Total Restaurant Expenditures	\$10,700	\$993	\$716	(\$277)	\$1,418	(\$549)
<i>Pro Shop Expenditures</i>						
Salaries	\$88,000	\$6,801	\$7,333	\$532	\$14,666	\$2,113
Administrative Fee	\$3,551	\$337	\$296	(\$41)	\$680	(\$88)
FICA Expense	\$6,315	\$520	\$526	\$6	\$960	\$92
Health Insurance	\$461	\$35	\$38	\$3	\$70	\$7
Workers Compensation	\$1,618	\$124	\$135	\$11	\$229	\$41
Unemployment	\$2,396	\$98	\$200	\$102	\$194	\$205
Golf Printing	\$500	\$407	\$42	(\$365)	\$407	(\$323)
Utilities	\$8,000	\$568	\$667	\$99	\$1,333	\$142
Repairs	\$250	\$0	\$21	\$21	\$0	\$42
Pest Control	\$1,800	\$146	\$150	\$4	\$292	\$8
Supplies	\$2,500	\$177	\$208	\$32	\$283	\$134
Uniforms	\$750	\$0	\$63	\$63	\$0	\$125
Dues, Licenses & Subscriptions	\$375	\$0	\$31	\$31	\$0	\$63
Training, Education & Employee Relations	\$3,500	\$0	\$292	\$292	\$0	\$583
Veterans Program	\$500	\$0	\$42	\$42	\$0	\$83
Total Pro Shop Expenditures	\$120,516	\$9,211	\$10,043	\$831	\$16,858	\$3,228

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending November 30, 2016

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Cart Facility							
Salaries	\$65,564	\$4,177	\$5,463	\$1,287	\$7,593	\$10,927	\$3,334
Administrative Fee	\$5,258	\$402	\$438	\$37	\$817	\$876	\$60
FICA Expense	\$5,019	\$320	\$418	\$99	\$581	\$836	\$256
Workers Compensation	\$1,286	\$76	\$107	\$31	\$138	\$214	\$76
Unemployment	\$3,337	\$187	\$278	\$91	\$351	\$556	\$205
Utilities	\$12,500	\$874	\$1,042	\$167	\$1,713	\$2,083	\$371
Fuel	\$500	\$34	\$42	\$8	\$64	\$83	\$20
Cart Lease	\$45,000	\$3,453	\$3,750	\$297	\$6,906	\$7,500	\$594
Cart Maintenance	\$2,750	\$0	\$229	\$229	\$19	\$458	\$439
Cart & Facilities Supplies	\$1,000	\$0	\$83	\$83	\$23	\$167	\$144
Driving Range	\$1,500	\$236	\$125	(\$111)	\$1,096	\$250	(\$846)
Uniforms	\$500	\$142	\$42	(\$100)	\$142	\$83	(\$58)
Total Cart Facility	\$144,214	\$9,899	\$12,018	\$2,118	\$19,441	\$24,035	\$4,594
Starter Marshals							
Salaries	\$36,475	\$4,157	\$3,039	(\$1,117)	\$7,784	\$6,079	(\$1,705)
Administrative Fee	\$3,346	\$321	\$279	(\$42)	\$653	\$558	(\$96)
FICA Expense	\$2,561	\$318	\$213	(\$105)	\$595	\$427	(\$169)
Workers Compensation	\$656	\$76	\$55	(\$21)	\$142	\$109	(\$32)
Unemployment	\$1,757	\$182	\$146	(\$36)	\$359	\$293	(\$66)
Uniforms	\$250	\$142	\$21	(\$121)	\$142	\$42	(\$100)
Total Starter Marshals	\$45,045	\$5,195	\$3,754	(\$1,442)	\$9,675	\$7,507	(\$2,167)
Merchandise Sales							
Cost of Goods Sold	\$77,000	\$5,801	\$6,417	\$616	\$11,149	\$12,833	\$1,684
Total Merchandise Sales	\$77,000	\$5,801	\$6,417	\$616	\$11,149	\$12,833	\$1,684
Golf Course Maintenance							
Salaries	\$390,236	\$30,853	\$32,520	\$1,666	\$59,511	\$65,039	\$5,528
Administrative Fees	\$7,592	\$694	\$633	(\$61)	\$1,416	\$1,265	(\$150)
FICA Expense	\$26,564	\$2,285	\$2,214	(\$71)	\$4,400	\$4,427	\$28
Employee Insurance	\$45,470	\$3,609	\$3,789	\$180	\$7,217	\$7,578	\$361
Workers Compensation	\$6,806	\$548	\$567	\$19	\$1,065	\$1,134	\$70
Unemployment	\$5,230	\$149	\$436	\$287	\$277	\$872	\$595
Drug Testing	\$420	\$0	\$35	\$35	\$0	\$70	\$70
Consulting Fees	\$6,000	\$500	\$500	\$0	\$1,000	\$1,000	\$0
Telephone/Internet	\$4,000	\$304	\$333	\$30	\$657	\$667	\$10
Utilities/Water	\$25,700	\$2,179	\$2,142	(\$38)	\$4,117	\$4,283	\$167
Repairs	\$32,000	\$2,802	\$2,667	(\$136)	\$4,539	\$5,333	\$794
Fuel & Oil	\$45,000	\$3,198	\$3,750	\$552	\$5,925	\$7,500	\$1,575
Pest Control	\$1,500	\$119	\$125	\$6	\$238	\$250	\$12
Irrigation/Drainage	\$30,000	\$2,165	\$2,500	\$335	\$4,065	\$5,000	\$935

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending November 30, 2016

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
Sand and Topsoil	\$18,000	\$465	\$1,500	\$1,036	\$465	\$2,536
Flower/Mulch	\$15,000	\$0	\$1,250	\$1,250	\$0	\$2,500
Fertilizer	\$108,500	\$14,981	\$9,042	(\$5,939)	\$20,678	\$18,083
Seed/Sod	\$11,500	\$0	\$958	\$958	\$0	\$1,917
Trash Removal	\$2,000	\$132	\$167	\$34	\$264	\$69
Contingency	\$10,000	\$0	\$833	\$833	\$2,200	\$1,667
First Aid	\$600	\$0	\$50	\$50	\$129	\$100
Office Supplies	\$500	\$0	\$42	\$42	\$0	\$83
Operating Supplies	\$14,000	\$1,385	\$1,167	(\$218)	\$1,385	\$2,333
Training	\$500	\$0	\$42	\$42	\$0	\$83
Janitorial Supplies	\$1,500	\$0	\$125	\$125	\$0	\$250
Soil & Water Testing	\$2,000	\$0	\$167	\$167	\$0	\$333
Uniforms	\$10,500	\$1,325	\$875	(\$450)	\$2,272	\$1,750
GC Repair and Upgrade	\$50,000	\$0	\$4,167	\$4,167	\$0	\$8,333
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$1,000
Equipment Lease	\$101,000	\$5,586	\$8,417	\$2,830	\$11,538	\$16,833
Small Tools	\$500	\$0	\$42	\$42	\$0	\$83
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$100
IT Services	\$600	\$0	\$50	\$50	\$0	\$100
Total Golf Course Maintenance	\$979,818	\$73,279	\$81,652	\$8,372	\$133,355	\$29,948
Administrative Expenditures						
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$250
Arbitrage	\$600	\$50	\$50	\$0	\$100	\$0
Dissemination	\$1,000	\$83	\$83	(\$0)	\$167	\$167
Trustee Fees	\$3,750	\$313	\$313	\$0	\$625	\$625
Annual Audit	\$1,500	\$125	\$125	\$0	\$250	\$250
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$9,380	\$9,380
Insurance	\$65,000	\$5,136	\$5,417	\$281	\$10,531	\$10,833
Property Taxes	\$6,000	\$637	\$500	(\$137)	\$1,269	\$1,000
Total Administrative Expenditures	\$135,630	\$11,034	\$11,303	\$269	\$22,322	\$22,605
Renewal & Replacement	\$30,160	\$2,370	\$2,513	\$143	\$4,567	\$5,027
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$30,160	\$2,370	\$2,513	\$143	\$4,567	\$5,027
Total Revenues	\$1,675,527	\$149,198	\$112,463	\$36,735	\$267,708	\$222,777
Total Expenditures	\$1,677,933	\$134,382	\$139,647	\$5,265	\$245,306	\$279,279
Operating Income (Loss)	-\$2,406	\$14,816	(\$7,184)	\$42,000	\$22,402	(\$56,503)

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending November 30, 2016

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$93,059	\$93,059	\$0
Interest Income	\$300	\$32	\$25	\$7	\$63	\$50	\$13
Transfer In	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Interest Expense	(\$191,249)	(\$15,937)	(\$15,937)	(\$0)	(\$31,875)	(\$31,875)	(\$0)
Principal Expense	(\$365,000)	(\$30,417)	(\$30,417)	(\$0)	(\$60,833)	(\$60,833)	(\$0)
Total Non Operating Revenues/(Expenditures)	\$2,406	\$208	\$201	\$7	\$50,414	\$401	\$50,013
Change in Net Assets	\$0	\$15,024	---	---	\$72,816	---	---
Beginning Net Assets	\$0	---	---	---	(\$2,881,086)	---	---
Ending Net Assets	\$0	---	---	---	(\$2,808,270)	---	---

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$99	\$210,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210,215
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
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,789	\$214,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$219,595
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,488	\$2,258	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,746
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$4,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,290
Dissemination	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167
Trustee Fees	\$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	\$8,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,086
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$81	\$419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Printing & Binding	\$199	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$315
Insurance	\$511	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,022
Legal Advertising	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$199
Other Current Charges	\$96	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183
Office Supplies	\$700	\$501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,201
Dues & Licenses	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
Information Technology	\$283	\$283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567
Total Administrative	\$14,716	\$18,023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,739
<i>Operating Expenditures</i>													
Salaries	\$9,417	\$9,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,068
Administrative Fees	\$99	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210
FICA Expense	\$690	\$709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,399
Employee Insurance	\$548	\$548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,097
Workers Compensation	\$171	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$347
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$590	\$1,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,621
Training	\$0	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107
Uniforms	\$0	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$358
Total Operating	\$11,516	\$12,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,208

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	\$7,223	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,572
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	\$1,866	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,866
Fire Line Maintenance	\$0	\$792	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$792
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$14,788	\$10,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,560
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$11,533	\$11,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,104
Administrative Fees	\$272	\$518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$790
FICA	\$620	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,354
Health Insurance	\$1,835	\$1,749	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,584
Workers Compensation	\$210	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$321
Unemployment	\$20	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39
Telephone	\$154	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258
Utilities	\$378	\$465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$843
Property Appraiser	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	\$144	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288
Repairs	\$760	\$734	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,494
Fuel	\$1,308	\$1,327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,634
Park Maintenance	\$934	\$147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,082
Chemicals	\$0	\$718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$718
Contingencies	\$0	\$900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900
Refuse	\$1,505	\$860	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,365
Office Supplies	\$16	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48
Uniforms	\$272	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$613
Maintenance Reserve - Transfer Out	\$2,799	\$2,799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,597
Total Grounds Maintenance	\$22,960	\$23,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,032
Total Expenditures	\$63,980	\$64,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128,539
Excess Revenue/(Expenditures)	(\$59,191)	\$150,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91,055

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	2,641	3,097	0	0	0	0	0	0	0	0	0	0	5,738
Member Rounds	720	855	0	0	0	0	0	0	0	0	0	0	1,575
Comp Rounds	533	673	0	0	0	0	0	0	0	0	0	0	1,206
<i>Revenue per Round</i>													
Paid Rounds	\$31	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63
Revenues:													
Greens Fees	\$81,980	\$100,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$182,082
Gift Cards - Sales	\$410	\$866	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,275
Gift Cards - Usage	(\$1,537)	(\$2,451)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,987)
Season Advance/Trail Fees	\$19,881	\$26,932	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,814
Associate Memberships	\$3,397	\$4,819	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,216
Driving Range	\$4,540	\$6,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,660
Golf Lessons	\$210	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$385
Merchandise Sales	\$7,005	\$9,746	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,751
Restaurant	\$464	\$685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,148
Special Assessments - Operations	\$1,877	\$1,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,755
Miscellaneous Income	\$283	\$325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$608
Total Revenues	\$118,510	\$149,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267,708
Golf Course Expenditures:													
Other Contractual Services	\$2,155	\$898	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,053
Travel & Per Diem	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$966	\$940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,906
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Binding	\$206	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206
Utilities	\$377	\$386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$763
Repairs & Maintenance	\$30	\$1,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,122
Advertising	\$3,476	\$9,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,594
Bank Charges	\$1,798	\$2,045	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,843
Office Supplies	\$34	\$107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141
Operating Supplies	\$129	\$1,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,427
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$150	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
Drug Testing - All Departments	\$0	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76
Training, Education, & Employee Relations	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52
Contractual Security	\$0	\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$530
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Expenditures	\$9,373	\$16,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,973

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Utilities	\$740	\$671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,411
Pest Control	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292
Equipment Lease	\$88	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$264
Total Restaurant Expenditures	\$974	\$993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,966
Proshop:													
Salaries	\$5,752	\$6,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,553
Administrative Fees	\$343	\$337	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$680
FICA	\$440	\$520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$960
Health Insurance	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70
Workers Compensation	\$105	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$229
Unemployment	\$96	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$194
Golf Printing	\$0	\$407	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$407
Utilities	\$623	\$568	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,191
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$146	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292
Supplies	\$106	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$283
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	\$7,646	\$9,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,858
Merchandise Sales:													
Cost of Goods Sold	\$5,349	\$5,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,149
Total Merchandise Sales	\$5,349	\$5,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,149
Cart Facility:													
Salaries	\$3,416	\$4,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,593
Administrative Fees	\$415	\$402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$817
FICA Expense	\$261	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$581
Workers Compensation	\$62	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138
Unemployment	\$164	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$351
Utilities	\$838	\$874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,713
Fuel	\$30	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64
Golf Cart Lease	\$3,453	\$3,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,906
Cart Maintenance	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19
Cart & Facilities Supplies	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23
Driving Range	\$861	\$236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,096
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Total Cart Facility	\$9,542	\$9,899	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,441

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Starter Marshals:													
Salaries	\$3,627	\$4,157	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,784
Administrative Fees	\$332	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$653
FICA Expense	\$277	\$318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$595
Workers Compensation	\$66	\$76	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Unemployment	\$176	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$359
Uniforms	\$0	\$142	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142
Total Starter Marshals	\$4,479	\$5,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,675

Golf Course Maintenance:

Salaries	\$28,658	\$30,853	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,511
Administrative Fees	\$722	\$694	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,416
FICA Expense	\$2,115	\$2,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,400
Employee Insurance	\$3,609	\$3,609	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,217
Workers Compensation	\$517	\$548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,065
Unemployment	\$128	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000
Telephone/Internet	\$353	\$304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$657
Utilities/Water	\$1,937	\$2,179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,117
Repairs	\$1,737	\$2,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,539
Fuel & Oil	\$2,727	\$3,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,925
Pest Control	\$119	\$119	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$238
Irrigation/Drainage	\$1,899	\$2,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,065
Sand and Topsoil	\$0	\$465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$465
Flower/Mulch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fertilizer/Chemicals	\$5,697	\$14,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,678
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$132	\$132	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$264
Contingency	\$2,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,200
First Aid	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$0	\$1,385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,385
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
GC Repair and Upgrade	\$947	\$1,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,272
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small Tools	\$5,951	\$5,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,538
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	\$60,076	\$73,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133,355

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	\$5,395	\$5,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,531
Property Taxes	\$633	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,269
Total Administrative Expenditures	\$11,288	\$11,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,322

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	\$2,197	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,567
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$2,197	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,567
Total Revenues	\$118,510	\$149,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$267,708
Total Expenditures	\$110,925	\$134,382	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245,306
Operating Income (Loss)	\$7,586	\$14,816	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,402
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,059
Interest Income	\$31	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63
Transfer In	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Interest Expense	(\$15,937)	(\$15,937)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$31,875)
Principal Expense	(\$30,417)	(\$30,417)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$60,833)
Total Non Operating Revenues/(Expenditures)	\$50,207	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,414
Net Non Operating Income / (Loss)	\$57,792	\$15,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,816

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	\$7,005	\$9,746	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,751
Total Revenues	\$7,005	\$9,746	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,751
<i>Expenditures</i>													
Cost of Goods Sold	\$5,349	\$5,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,149
Total Expenditures	\$5,349	\$5,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,149
Operating Income (Loss)	\$1,656	\$3,945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,601

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

	Actuals		Actuals		Year to Date		Year to Date		Variance
	11/30/15	11/30/16	11/30/15	11/30/16	11/30/15	11/30/16	11/30/15	11/30/16	Variance
<i>Revenues:</i>									
Greens Fees	\$ 82,957	\$ 100,103	\$ 17,146	\$ 17,146	\$ 144,036	\$ 182,082	\$ 144,036	\$ 182,082	\$ 38,046
Greens Cards - Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Greens Cards - Usage	\$ (3,895)	\$ -	\$ 3,895	\$ -	\$ (9,830)	\$ -	\$ (9,830)	\$ -	\$ 9,830
Gift Cards - Sales	\$ -	\$ 866	\$ 866	\$ 866	\$ -	\$ 1,275	\$ -	\$ 1,275	\$ 1,275
Gift Cards - Usage	\$ -	\$ (2,451)	\$ (2,451)	\$ (2,451)	\$ -	\$ (3,987)	\$ -	\$ (3,987)	\$ (3,987)
Season Advance/Trail Fees	\$ 16,214	\$ 26,932	\$ 10,718	\$ 10,718	\$ 27,044	\$ 46,814	\$ 27,044	\$ 46,814	\$ 19,770
Associate Memberships	\$ 596	\$ 4,819	\$ 4,223	\$ 4,223	\$ 2,086	\$ 8,216	\$ 2,086	\$ 8,216	\$ 6,130
Driving Range	\$ 3,980	\$ 6,120	\$ 2,140	\$ 2,140	\$ 6,633	\$ 10,660	\$ 6,633	\$ 10,660	\$ 4,027
Golf Lessons	\$ 80	\$ 175	\$ 95	\$ 175	\$ 335	\$ 385	\$ 335	\$ 385	\$ 50
Merchandise Sales	\$ 7,658	\$ 9,746	\$ 2,088	\$ 2,088	\$ 13,422	\$ 16,751	\$ 13,422	\$ 16,751	\$ 3,329
Restaurant	\$ (1,281)	\$ 685	\$ 1,966	\$ 1,966	\$ (2,228)	\$ 1,148	\$ (2,228)	\$ 1,148	\$ 3,376
Special Assessments - Operations	\$ 1,877	\$ 1,877	\$ 0	\$ 0	\$ 3,755	\$ 3,755	\$ 3,755	\$ 3,755	\$ -
Miscellaneous Income	\$ 3,020	\$ 325	\$ (2,696)	\$ (2,696)	\$ 5,632	\$ 608	\$ 5,632	\$ 608	\$ (5,023)
Total Revenues	\$ 111,207	\$ 149,198	\$ 37,991	\$ 37,991	\$ 190,884	\$ 267,708	\$ 190,884	\$ 267,708	\$ 76,824
<i>Expenditures:</i>									
Golf Course Expenditures	\$ 6,343	\$ 16,599	\$ (10,256)	\$ (10,256)	\$ 17,218	\$ 25,973	\$ 17,218	\$ 25,973	\$ (8,755)
Restraunt	\$ 325	\$ 993	\$ (668)	\$ (668)	\$ 2,744	\$ 1,966	\$ 2,744	\$ 1,966	\$ 778
Proshop	\$ 8,496	\$ 9,211	\$ (715)	\$ (715)	\$ 16,631	\$ 16,858	\$ 16,631	\$ 16,858	\$ (227)
Merchandise Sales	\$ 3,052	\$ 5,801	\$ (2,749)	\$ (2,749)	\$ 8,866	\$ 11,149	\$ 8,866	\$ 11,149	\$ (2,283)
Cart Facility	\$ 12,099	\$ 9,899	\$ 2,200	\$ 2,200	\$ 25,205	\$ 19,441	\$ 25,205	\$ 19,441	\$ 5,764
Starter Marshals	\$ 3,125	\$ 5,195	\$ (2,070)	\$ (2,070)	\$ 4,789	\$ 9,675	\$ 4,789	\$ 9,675	\$ (4,886)
Golf Course Maintenance	\$ 62,156	\$ 73,279	\$ (11,123)	\$ (11,123)	\$ 122,154	\$ 133,355	\$ 122,154	\$ 133,355	\$ (11,201)
Administrative	\$ 11,150	\$ 11,034	\$ 116	\$ 116	\$ 22,328	\$ 22,322	\$ 22,328	\$ 22,322	\$ 6
Reserves	\$ 1,594	\$ 2,370	\$ (776)	\$ (776)	\$ 2,848	\$ 4,567	\$ 2,848	\$ 4,567	\$ (1,719)
Total Expenditures	\$ 108,340	\$ 134,382	\$ (26,042)	\$ (26,042)	\$ 222,783	\$ 245,306	\$ 222,783	\$ 245,306	\$ (22,523)
Operating Income/(Loss)	\$ 2,867	\$ 14,816	\$ 11,949	\$ 11,949	\$ (31,899)	\$ 22,402	\$ (31,899)	\$ 22,402	\$ 54,301

Viera East Cash Flow Analysis FY 2017

I. Cash Flows:	Projections										Totals		
	Actuals												
	October	November	December	January	February	March	April	May	June	July	August	September	
Starting Funds													
Carry Forward	\$ 65,084	\$ 122,670	\$ 137,486	\$ 126,680	\$ 147,929	\$ 187,504	\$ 274,311	\$ 306,138	\$ 307,372	\$ 298,316	\$ 266,441	\$ 245,901	
Revenues													
Golf Course	\$ 168,510	\$ 149,198	\$ 128,828	\$ 180,896	\$ 189,327	\$ 216,767	\$ 171,971	\$ 141,556	\$ 130,976	\$ 107,834	\$ 119,240	\$ 85,355	\$ 1,770,458
Course Operations	\$ 718,047	\$ 148,513	\$ 128,060	\$ 159,934	\$ 188,193	\$ 215,467	\$ 170,942	\$ 140,711	\$ 130,195	\$ 107,193	\$ 118,530	\$ 84,850	\$ 1,710,534
Restaurant	\$ 464	\$ 685	\$ 768	\$ 962	\$ 1,134	\$ 1,300	\$ 1,029	\$ 845	\$ 781	\$ 641	\$ 710	\$ 505	\$ 9,823
Transfer In	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total All Cash	\$ 233,594	\$ 271,867	\$ 266,313	\$ 287,576	\$ 337,257	\$ 414,271	\$ 446,282	\$ 447,694	\$ 438,348	\$ 406,151	\$ 385,681	\$ 331,255	\$ 1,770,458
Expenses													
Golf Course	\$ 110,925	\$ 134,382	\$ 139,633	\$ 139,647	\$ 139,753	\$ 139,960	\$ 140,144	\$ 140,322	\$ 140,032	\$ 139,710	\$ 139,780	\$ 139,630	\$ 1,643,917
Course Operations	\$ 109,951	\$ 133,389	\$ 136,931	\$ 138,931	\$ 139,931	\$ 138,931	\$ 138,931	\$ 138,931	\$ 138,931	\$ 138,806	\$ 138,944	\$ 138,944	\$ 1,632,550
Restaurant	\$ 974	\$ 993	\$ 702	\$ 716	\$ 822	\$ 1,029	\$ 1,213	\$ 1,391	\$ 1,101	\$ 904	\$ 836	\$ 686	\$ 11,367
Cash Less Expenses	\$ 122,670	\$ 137,486	\$ 126,680	\$ 147,929	\$ 197,504	\$ 274,311	\$ 306,138	\$ 307,372	\$ 298,316	\$ 266,441	\$ 245,901	\$ 191,625	

Projected Revenues FY 2017 \$ 1,770,458
 Projected Expenses FY 2017 \$ 1,643,917
 Projected Surplus(Deficit) FY 2017 \$ 126,541

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

	<u>Rounds of Golf</u>			
	<u>Monthly</u>		<u>Year-to-Date</u>	
Rounds of Golf - Public	3,770	%	6,944	%
Rounds of Golf - CDD Resident	937	20%	1,572	18%
Rounds of Golf - Public	2,160	47%	4,226	50%
Rounds of Golf - Member	855	18%	1,575	18%
Rounds of Golf - Staff/Comp	338	7%	541	6%
Rounds of Golf - GolfNow Trade	335	7%	605	7%
Total Rounds	4,625	100%	8,519	100%

<u>Revenues</u>			
Greens Fees	\$ 100,103		\$ 182,082
Adjusted Greens Fee Revenue (Net)	\$ 100,103		\$ 182,082
Revenues CDD Residents	\$ 26,241		\$ 43,982
Revenues Public	\$ 73,862		\$ 138,100
Revenues Prepaid	\$ 26,932		\$ 46,814
	\$ 127,035		\$ 228,896

<u>Average Revenue Per Round</u>			
Revenue Per Round CDD Residents	\$ 28.01		\$ 27.98
Revenue Per Round Public	\$ 34.20		\$ 32.68
Revenue Per Round Prepaid	\$ 31.50		\$ 29.72