

Viera East
Community Development District
 Combined Balance Sheet
 March 31, 2012

	Governmental Fund Types				Account Groups		Totals (memorandum only) 2012
	General	Impact Fee	Debt Service	Golf Course/Recreation	General Fixed Assets	General Long- Term Debt	
Assets							
Operating Account	\$860,575			\$305,068			\$1,165,643
Accounts Receivable				\$4,557			\$4,557
Assessment Receivable				\$0			\$0
Due From Other Funds	\$3,832			\$12,359			\$16,190
Inventory - Restaurant				\$10,987			\$10,987
Inventory - Pro Shop				\$33,438			\$33,438
Investments:							
Custody Account	\$14,176	\$2					\$14,177
Reserve							\$0
Bond Service 1996							\$0
Recreation Fees 1996							\$0
Benefit Assessment- Series 2012				\$4			\$4
Reserve - Series 2012				\$280,125			\$280,125
Cost of Issuance - Series 2012				\$6,283			\$6,283
Temporary Interest - Series 2012				\$149,723			\$149,723
Bond Service 2003				\$0			\$0
Bond Service 2006			\$1,113,314				\$1,113,314
Improvements (Net of Depreciation)			\$801,345				\$801,345
Prepaid Expenses	\$34,092			\$1,649,086	\$4,992,618		\$6,641,704
Cost of Issuance				\$17,855			\$17,855
Cost of Issuance - Series 2012				\$90,871			\$90,871
Amount Available in Debt Service				\$329,331			\$329,331
Amount to be Provided/Long Term Debt						\$1,914,659	\$1,914,659
Total Assets	\$912,674	\$2	\$1,914,659	\$2,889,487	\$4,992,618	\$18,545,000	\$29,254,440
Liabilities							
Accounts Payable	\$4,555			\$18,597			\$23,151
Accrued Expenses	\$0			\$37,844			\$37,844
Deferred Revenue- Season Advance				\$130,137			\$130,137
Deferred Revenue- Assessments				\$236,061			\$236,061
Accrued Interest Payable				\$0			\$0
Accrued Principal Payable				\$115,000			\$115,000
Sales Tax Payable				\$10,007			\$10,007
Due to General Fund				\$3,832			\$3,832
Due to Golf Course	\$12,359						\$12,359
Bonds Payable - Series 2012				\$5,805,000		\$18,545,000	\$24,350,000
Bond Discount				(\$451,141)			(\$451,141)
Fund Equity, Other Credits							
Retained Earnings							
Fund Balances							
Unreserved	\$895,761	\$2		(\$3,015,849)			(\$3,015,849)
Reserved for Debt Service			\$1,914,659				\$895,762
Investments in General Fixed Assets					\$4,992,618		\$1,914,659
Total Liabilities, Fund Equity, Other	\$912,674	\$2	\$1,914,659	\$2,889,487	\$4,992,618	\$18,545,000	\$29,254,440

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2012

	Amended Budget	Prorated Budget 3/31/12	Actual 3/31/12	Variance
<i>Revenues</i>				
Maintenance Assessments	\$826,157	\$741,845	\$741,891	\$46
Golf Course Administrative Services	\$68,200	\$34,100	\$34,100	(\$0)
Interest Income	\$750	\$375	\$0	(\$375)
Misc. Income	\$30,000	\$30,000	\$30,000	\$0
Total Revenues	\$925,107	\$806,320	\$805,991	(\$329)

Administrative Expenditures

Supervisors Fees	\$26,797	\$13,399	\$11,349	\$2,049
Engineering Fees	\$5,000	\$2,500	\$2,420	\$80
Attorney's Fees	\$10,000	\$5,000	\$2,510	\$2,490
Arbitrage	\$1,200	\$0	\$0	\$0
Dissemination	\$2,000	\$2,000	\$2,000	\$0
Collection Agent	\$2,500	\$2,500	\$2,500	\$0
Trustee Fees	\$10,500	\$4,578	\$4,578	\$0
Annual Audit	\$10,250	\$10,250	\$10,000	\$250
Tax Collector	\$4,298	\$4,298	\$17,756	(\$13,458)
Management Fees	\$82,857	\$41,429	\$41,429	\$0
Computer Services	\$1,000	\$500	\$500	\$0
Records Storage	\$1,500	\$750	\$840	(\$90)
Telephone	\$2,750	\$1,375	\$1,077	\$298
Postage	\$3,000	\$1,500	\$819	\$681
Printing & Binding	\$4,000	\$2,000	\$1,871	\$129
Insurance	\$4,000	\$4,000	\$4,148	(\$148)
Legal Advertising	\$3,000	\$1,500	\$782	\$718
Office Supplies	\$2,500	\$1,250	\$2,149	(\$899)
Dues & Licenses	\$175	\$175	\$175	\$0
Other Current Charges	\$1,000	\$500	\$554	(\$54)
Website Maintenance	\$2,400	\$1,200	\$1,200	\$0
Total Administrative	\$180,727	\$100,703	\$108,657	(\$7,954)

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2012

	Amended Budget	Prorated Budget 3/31/12	Actual 3/31/12	Variance
<i>Operating Expenditures</i>				
Salaries	\$138,814	\$69,407	\$70,159	(\$752)
Administrative Fee	\$3,049	\$2,020	\$2,366	(\$346)
FICA Expense	\$10,810	\$5,405	\$5,355	\$50
Employee Insurance	\$10,256	\$5,128	\$2,784	\$2,344
Workers Compensation	\$2,105	\$1,053	\$1,142	(\$90)
Unemployment	\$760	\$380	\$1,136	(\$756)
Retirement	\$1,200	\$1,200	\$998	\$202
Other Contractual	\$4,500	\$2,250	\$1,807	\$443
Total Operating	\$171,493	\$86,842	\$85,748	\$1,095

Maintenance Expenditures

Canal Maintenance	\$25,000	\$6,846	\$6,846	(\$0)
Lake Bank Restoration	\$70,000	\$57,656	\$57,656	\$0
Environmental Services	\$74,000	\$37,000	\$13,106	\$23,894
Water Management System	\$105,000	\$52,500	\$50,800	\$1,700
Contingencies	\$15,000	\$7,500	\$263	\$7,238
Fire Line Maintenance	\$20,000	\$10,000	\$9,690	\$310
Basin Repair	\$9,000	\$4,500	\$0	\$4,500
Total Maintenance	\$318,000	\$176,002	\$138,360	\$37,642

Grounds Maintenance Expenditures

Salaries	\$126,111	\$63,056	\$60,595	\$2,461
Administrative Fees	\$3,063	\$1,867	\$2,154	(\$287)
FICA	\$11,135	\$5,568	\$4,375	\$1,193
Health Insurance	\$23,105	\$11,553	\$10,877	\$675

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2012

	Amended Budget	Prorated Budget 3/31/12	Actual 3/31/12	Variance
Grounds Maintenance (continued)				
Workers Compensation	\$2,170	\$1,085	\$875	\$210
Unemployment	\$1,520	\$760	\$1,008	(\$248)
Telephone	\$4,000	\$2,000	\$1,738	\$262
Equipment Rental	\$1,500	\$750	\$0	\$750
Insurance	\$3,410	\$3,410	\$3,533	(\$123)
Repairs	\$10,200	\$5,100	\$4,024	\$1,076
Fuel	\$17,500	\$8,750	\$9,981	(\$1,231)
Drainage Repairs	\$5,000	\$2,500	\$0	\$2,500
Park Maintenance	\$5,000	\$2,500	\$916	\$1,584
Chemicals	\$3,500	\$1,750	\$3,376	(\$1,626)
Contingencies	\$2,500	\$1,250	\$358	\$892
Refuse	\$11,000	\$5,500	\$4,300	\$1,200
Uniforms	\$2,600	\$1,300	\$1,449	(\$149)
Renewal & Replacement	\$14,500	\$7,250	\$0	\$7,250
Operating Reserves	\$47,073	\$23,537	\$0	\$23,537
Total Grounds Maintenance	\$294,887	\$149,484	\$109,559	\$39,926
Total Expenditures	\$965,107	\$513,032	\$442,323	\$70,709
Excess Revenue/(Expenditures)	(\$40,000)	\$293,288	\$363,668	\$70,380
Beginning Fund Balance	\$40,000	\$40,000	\$532,093	\$492,093
Ending Fund Balance	\$0	\$333,288	\$895,761	\$562,472

Viera East
Community Development District
Special Revenue Fund
Statement of Revenues & Expenditures
For Period Ending March 31, 2012

	Adopted Budget	Prorated Budget 3/31/12	Actual 3/31/12	Variance
<u>Revenues</u>				
Interest Income	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
Transfer Out-General For Debt	\$0	\$0	\$0	\$0
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Excess Revenues/(Expenditures)	\$0		\$0	
Beginning Fund Balance			\$2	
Ending Fund Balance			\$2	

Community Development District

Debt Service Fund

Statement of Revenues & Expenditures

For Period Ending March 31, 2012

	Adopted Budget	Prorated Budget 3/31/12	Actual 3/31/12	Variance
<u>Revenues</u>				
Special Assessments	\$2,125,604	\$1,908,949	\$1,909,069	\$120
Interest Income	\$500	\$208	\$160	(\$48)
Total Revenues	\$2,126,104	\$1,909,157	\$1,909,229	\$72
<u>Expenditures</u>				
<u>Series 2003A</u>				
Interest-11/1	\$64,454	\$64,454	\$64,454	(\$0)
Interest-5/1	\$64,454	\$0	\$0	\$0
Principal-5/1	\$1,140,000	\$0	\$0	\$0
<u>Series 2006</u>				
Interest-11/1	\$431,250	\$431,250	\$431,250	\$0
Interest-5/1	\$431,250	\$0	\$0	\$0
Other Debt Service Cost	\$16,000	\$16,000	\$42,768	(\$26,768)
Total Expenditures	\$2,147,408	\$511,704	\$538,472	(\$26,769)
Excess Revenues/(Expenditures)	(\$21,304)		\$1,370,757	
Beginning Fund Balance	\$527,534		\$543,902	
Ending Fund Balance	\$506,230		\$1,914,659	

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2012

	Amended Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Public	33,500	4,734	4,355	379	20,925	18,388	2,537
Prepaid Rounds	-	1,501	-	-	7,485	-	-
Prepaid Members	100	1	-	1	94	100	(6)
<i>Revenue per Round</i>							
Public	\$31	\$27	\$31	(\$4)	\$26	\$31	(\$5)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,038,500	\$125,973	\$135,005	(\$9,032)	\$543,795	\$570,033	(\$26,238)
Greens Cards	\$85,000	\$7,404	\$11,050	(\$3,646)	\$62,010	\$46,657	\$15,353
Season Advance/Trail Fees	\$320,000	\$39,416	\$41,600	(\$2,184)	\$172,220	\$175,648	(\$3,428)
Season Advance/Trail Fees Surcharge	\$10,000	\$630	\$1,300	(\$670)	\$3,585	\$5,489	(\$1,904)
Driving Range	\$55,000	\$6,396	\$7,150	(\$754)	\$30,098	\$30,190	(\$92)
Golf Lessons	\$5,000	\$880	\$650	\$230	\$2,875	\$2,745	\$131
Merchandise Sales	\$107,000	\$13,868	\$13,910	(\$42)	\$75,387	\$58,732	\$16,655
Restaurant	\$280,659	\$27,429	\$36,486	(\$9,057)	\$128,851	\$154,054	(\$25,203)
Miscellaneous Income	\$20,000	\$2,307	\$2,600	(\$293)	\$7,222	\$10,978	(\$3,756)
Total Revenues	\$1,921,159	\$224,303	\$249,751	(\$25,448)	\$1,026,042	\$1,054,524	(\$28,482)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$17,000	\$1,610	\$1,416	(\$193)	\$8,130	\$8,497	\$367
Travel & Per Diem	\$600	\$99	\$50	(\$49)	\$338	\$300	(\$38)
Telephone	\$7,000	\$312	\$583	\$271	\$2,646	\$3,499	\$853
Postage	\$1,500	\$223	\$125	(\$98)	\$851	\$750	(\$102)
Printing & Binding	\$3,000	\$0	\$250	\$250	\$581	\$1,499	\$918
Utilities	\$6,535	\$294	\$544	\$251	\$2,712	\$3,266	\$555
Repairs & Maintenance	\$4,000	\$699	\$333	(\$366)	\$2,243	\$1,999	(\$244)
Advertising	\$20,000	\$1,368	\$1,666	\$298	\$12,674	\$9,996	(\$2,678)
Bank Charges	\$26,000	\$3,275	\$2,166	(\$1,109)	\$14,634	\$12,995	(\$1,639)
Office Supplies	\$4,000	\$486	\$333	(\$153)	\$1,968	\$1,999	\$31
Operating Supplies	\$6,000	\$538	\$500	(\$38)	\$3,703	\$2,999	(\$704)
Dues, Licenses & Subscriptions	\$1,000	\$150	\$83	(\$67)	\$250	\$500	\$250
Training, Education & Employee Relations	\$150	\$0	\$12	\$12	\$0	\$75	\$75
Office Equipment	\$1,300	\$0	\$108	\$108	\$0	\$650	\$650
Contractual Security	\$3,500	\$162	\$292	\$129	\$1,110	\$1,749	\$639
Total Golf Course Expenditures	\$101,585	\$9,217	\$8,462	(\$755)	\$51,839	\$50,772	(\$1,067)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending March 31, 2012

	Amended	Current Month			Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$96,175	\$10,218	\$11,097	\$879	\$46,246	\$48,083	\$1,837
Administrative Fees	\$3,753	\$474	\$301	(\$173)	\$2,398	\$1,946	(\$452)
FICA Expense	\$8,186	\$948	\$945	(\$3)	\$4,130	\$4,093	(\$37)
Health Insurance	\$11,580	\$837	\$965	\$128	\$4,623	\$5,790	\$1,167
Workers Compensation	\$2,000	\$158	\$231	\$73	\$738	\$1,000	\$262
Unemployment	\$1,900	\$358	\$219	(\$139)	\$1,207	\$950	(\$257)
Employee Meals	\$0	\$189	\$0	(\$189)	\$299	\$0	(\$299)
Utilities	\$13,265	\$911	\$1,724	\$813	\$5,466	\$7,281	\$1,815
Gas	\$1,500	\$98	\$195	\$97	\$483	\$823	\$340
Repairs & Maintenance	\$4,500	\$89	\$585	\$496	\$950	\$2,470	\$1,520
Operating Supplies	\$14,000	\$1,494	\$1,820	\$326	\$7,583	\$7,685	\$102
Training, Education & Employee Relations	\$1,000	\$143	\$130	(\$13)	\$429	\$549	\$120
Food Cost	\$64,000	\$4,663	\$8,320	\$3,657	\$29,912	\$35,130	\$5,217
Beer Cost	\$22,000	\$2,370	\$2,860	\$490	\$11,389	\$12,076	\$687
Beverage Cost	\$22,000	\$1,897	\$2,860	\$963	\$10,072	\$12,076	\$2,004
Wine Cost	\$1,000	\$61	\$130	\$69	\$275	\$549	\$274
Liquor Cost	\$4,500	\$97	\$585	\$488	\$1,302	\$2,470	\$1,168
Uniforms	\$800	\$0	\$104	\$104	\$316	\$439	\$123
Due, Licenses & Subscriptions	\$2,500	\$187	\$208	\$21	\$1,122	\$1,250	\$128
Capital Outlay/R&R	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Restaurant Expenditures	\$274,659	\$25,193	\$33,279	\$8,087	\$128,940	\$144,659	\$15,719

Pro Shop Expenditures

Salaries	\$113,317	\$13,551	\$13,075	(\$476)	\$56,551	\$56,653	\$102
Administrative Fee	\$3,221	\$299	\$221	(\$77)	\$2,069	\$1,671	(\$398)
FICA Expense	\$8,860	\$1,037	\$1,022	(\$14)	\$4,323	\$4,430	\$106
Health Insurance	\$6,030	\$73	\$502	\$430	\$1,072	\$3,015	\$1,942
Workers Compensation	\$1,730	\$209	\$200	(\$10)	\$842	\$865	\$22
Unemployment	\$1,520	\$348	\$175	(\$172)	\$1,018	\$760	(\$258)
Golf Printing	\$500	\$0	\$42	\$42	\$55	\$250	\$195
Utilities	\$9,404	\$651	\$784	\$133	\$3,959	\$4,702	\$743
Supplies	\$4,000	\$210	\$333	\$123	\$1,116	\$2,000	\$884
Uniforms	\$500	\$0	\$42	\$42	\$165	\$250	\$85
Dues, Licenses & Subscriptions	\$524	\$0	\$44	\$44	\$110	\$262	\$152
Training, Education & Employee Relations	\$500	\$0	\$42	\$42	\$30	\$250	\$220
Capital Outlay/R&R	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
Vet. Program	\$1,500	\$80	\$125	\$46	\$80	\$750	\$671
Total Pro Shop Expenditures	\$154,606	\$16,456	\$16,607	\$151	\$71,391	\$75,858	\$4,466

Cart Facility

Salaries	\$72,186	\$7,192	\$8,329	\$1,137	\$29,160	\$36,090	\$6,929
Administrative Fee	\$4,013	\$485	\$359	(\$126)	\$1,837	\$1,501	(\$336)
FICA Expense	\$5,540	\$550	\$639	\$89	\$2,282	\$2,770	\$488
Workers Compensation	\$1,080	\$111	\$125	\$14	\$436	\$540	\$104
Unemployment	\$3,040	\$209	\$351	\$142	\$952	\$1,520	\$568
Utilities	\$11,746	\$1,093	\$979	(\$114)	\$5,678	\$5,873	\$195
Fuel	\$2,000	\$49	\$167	\$117	\$250	\$1,000	\$750
Cart Maintenance	\$17,120	\$305	\$1,427	\$1,122	\$4,725	\$8,560	\$3,835
Cart Lease	\$38,880	\$4,320	\$4,320	(\$0)	\$12,960	\$12,960	(\$0)
Cart & Facilities Supplies	\$3,000	\$168	\$250	\$82	\$855	\$1,500	\$645
Driving Range	\$1,500	(\$50)	\$125	\$175	\$1,036	\$750	(\$286)
Uniforms	\$500	\$0	\$42	\$42	\$61	\$250	\$189
Total Cart Facility	\$160,605	\$14,430	\$17,111	\$2,681	\$60,233	\$73,313	\$13,080

Starter Marshals

Salaries	\$58,124	\$6,754	\$6,707	(\$47)	\$24,129	\$29,059	\$4,930
Administrative Fee	\$2,813	\$420	\$251	(\$169)	\$1,400	\$1,054	(\$346)
FICA Expense	\$3,485	\$517	\$402	(\$115)	\$1,845	\$1,742	(\$102)
Workers Compensation	\$680	\$104	\$78	(\$26)	\$362	\$340	(\$22)
Unemployment	\$1,630	\$196	\$188	(\$8)	\$832	\$815	(\$17)
Uniforms	\$500	\$0	\$42	\$42	\$0	\$250	\$250
Total Starter Marshals	\$67,232	\$7,991	\$7,668	(\$323)	\$28,568	\$33,261	\$4,693

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
For Period Ending March 31, 2012

	Amended Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$95,000	\$8,178	\$7,917	(\$262)	\$42,468	\$47,500	\$5,032
Total Merchandise Sales	\$95,000	\$8,178	\$7,917	(\$262)	\$42,468	\$47,500	\$5,032
<i>Golf Course Maintenance</i>							
Salaries	\$357,501	\$41,201	\$41,250	\$49	\$174,130	\$178,734	\$4,604
Administrative Fee	\$9,814	\$876	\$648	(\$228)	\$6,265	\$5,278	(\$987)
FICA Expense	\$26,730	\$2,980	\$3,084	\$104	\$13,053	\$13,364	\$311
Health Insurance	\$52,362	\$4,196	\$4,363	\$167	\$26,845	\$26,180	(\$665)
Workers Compensation	\$5,210	\$641	\$601	(\$40)	\$2,417	\$2,605	\$188
Unemployment	\$4,500	\$848	\$519	(\$329)	\$2,734	\$2,250	(\$484)
Drug Testing	\$200	\$0	\$17	\$17	\$0	\$100	\$100
Consulting Fees	\$4,800	\$205	\$400	\$195	\$3,498	\$2,400	(\$1,098)
Telephone/Cell Phones	\$5,000	\$344	\$417	\$73	\$1,931	\$2,500	\$569
Utilities/Water	\$31,857	\$1,865	\$2,655	\$790	\$11,328	\$15,929	\$4,600
Equipment Repairs	\$40,000	\$10,613	\$3,333	(\$7,280)	\$32,177	\$20,000	(\$12,177)
Fuel & Oil	\$43,439	\$3,810	\$3,620	(\$190)	\$22,051	\$21,720	(\$331)
Irrigation/Drainage	\$17,000	\$2,658	\$1,417	(\$1,242)	\$13,635	\$8,500	(\$5,135)
Sand/Topsoil	\$15,000	\$2,057	\$1,250	(\$807)	\$8,124	\$7,500	(\$623)
Flowers/Mulch	\$6,000	\$183	\$500	\$317	\$2,207	\$3,000	\$793
Chemicals	\$65,000	\$10,225	\$5,417	(\$4,808)	\$51,539	\$32,500	(\$19,039)
Fertilizer	\$52,000	\$4,831	\$4,333	(\$498)	\$17,700	\$26,000	\$8,300
Seed/Sod	\$6,200	\$0	\$517	\$517	\$7,796	\$3,100	(\$4,696)
Trash Removal	\$2,500	\$201	\$208	\$7	\$1,206	\$1,250	\$44
Superintendent Expenses	\$2,000	\$265	\$167	(\$98)	\$355	\$1,000	\$645
Course Supplies	\$7,500	\$769	\$625	(\$144)	\$6,458	\$3,750	(\$2,708)
Janitorial Supplies	\$4,000	\$36	\$333	\$297	\$523	\$2,000	\$1,477
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$500	\$500
First Aid	\$200	\$0	\$17	\$17	\$138	\$100	(\$38)
Uniforms	\$6,000	\$317	\$500	\$183	\$3,270	\$3,000	(\$270)
Equipment Rental	\$2,500	\$2,160	\$208	(\$1,952)	\$2,160	\$1,250	(\$910)
Total Golf Course Maintenance	\$768,313	\$91,280	\$76,482	(\$14,798)	\$411,540	\$384,509	(\$27,031)
<i>Administrative Expenditures</i>							
Legal Fees	\$3,000	\$1,507	\$250	(\$1,257)	\$1,665	\$1,500	(\$165)
Arbitrage	\$1,200	\$100	\$100	\$0	\$600	\$600	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$500	\$500	\$0
Trustee Fees	\$3,200	\$255	\$267	\$12	\$1,564	\$1,600	\$36
Annual Audit	\$3,500	\$292	\$292	(\$0)	\$1,750	\$1,750	(\$0)
Golf Course Administrative Services	\$68,200	\$5,683	\$5,683	\$0	\$34,100	\$34,100	\$0
Insurance	\$74,515	\$6,210	\$6,210	\$0	\$37,257	\$37,258	\$0
Property Taxes	\$5,500	\$399	\$458	\$59	\$2,573	\$2,750	\$177
Tax Collector	\$0	\$1,354	\$0	(\$1,354)	\$3,994	\$0	(\$3,994)
Total Administrative Expenditures	\$160,115	\$15,882	\$13,343	(\$2,540)	\$84,003	\$80,058	(\$3,946)
Renewal & Replacement	\$42,300	\$802	\$3,525	\$2,723	\$31,626	\$21,150	(\$10,476)
Operating Reserves	\$51,146	\$0	\$4,262	\$4,262	\$0	\$25,573	\$25,573
Total Reserves	\$93,446	\$802	\$7,787	\$6,985	\$31,626	\$46,723	\$15,097
Total Revenues	\$1,921,159	\$224,303	\$249,751	(\$25,448)	\$1,026,042	\$1,054,524	(\$28,482)
Total Expenditures	\$1,875,561	\$189,430	\$188,657	(\$773)	\$910,608	\$936,652	\$26,044
Operating income (Loss)	\$45,598	\$34,873	\$61,094	(\$26,221)	\$115,434	\$117,873	(\$2,438)
<i>Non Operating Revenues/(Expenditures)</i>							
Fund Carryforward	\$0	\$0	\$0	\$0	\$82,340	\$0.00	\$82,340
Special Assessments	\$592,102	\$49,342	\$49,342	(\$0)	\$295,951	\$296,051	(\$100)
Interest Income	\$400	\$47	\$33	\$14	\$158	\$200	(\$42)
Interest Expense	(\$408,100)	(\$68,017)	(\$68,017)	(\$0)	(\$239,011)	(\$239,011)	(\$0)
Principal Expense	(\$230,000)	(\$19,167)	(\$19,167)	(\$0)	(\$115,000)	(\$115,000)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$45,598)	(\$37,795)	(\$37,809)	\$13	\$24,438	(\$57,760)	\$82,198
Change in Net Assets	\$0	(\$2,922)	---	---	\$139,872	---	---
Beginning Net Assets	\$0	---	---	---	(\$3,155,721)	---	---
Ending Net Assets	\$0	---	---	---	(\$3,015,849)	---	---

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$0	\$144,928	\$521,468	\$47,850	\$14,511	\$15,107	\$0	\$0	\$0	\$0	\$0	\$0	\$741,845
Golf Course Administrative Services	\$5,683	\$5,683	\$5,683	\$5,683	\$5,683	\$5,683	\$0	\$0	\$0	\$0	\$0	\$0	\$34,100
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Income	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
Total Revenues	\$5,683	\$150,612	\$557,151	\$53,514	\$20,194	\$18,790	\$0	\$0	\$0	\$0	\$0	\$0	\$805,945
Administrative Expenditures													
Supervisors Fees	\$2,108	\$3,280	\$939	\$1,271	\$1,715	\$2,036	\$0	\$0	\$0	\$0	\$0	\$0	\$11,349
Engineering Fees	\$0	\$660	\$0	\$0	\$0	\$1,760	\$0	\$0	\$0	\$0	\$0	\$0	\$2,420
Attorney Fees	\$0	\$0	\$0	\$0	\$0	\$2,510	\$0	\$0	\$0	\$0	\$0	\$0	\$2,510
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Collection Agent	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$4,578	\$0	\$0	\$0	\$0	\$0	\$0	\$4,578
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Tax Collector	\$0	\$1,135	\$0	\$16,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,710
Management Fees	\$6,905	\$6,905	\$6,905	\$6,905	\$6,905	\$6,905	\$0	\$0	\$0	\$0	\$0	\$0	\$41,429
Computer Services	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Records Storage	\$0	\$660	\$0	\$0	\$135	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$840
Telephone	\$180	\$179	\$179	\$180	\$180	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$1,077
Postage	\$197	\$153	\$67	\$51	\$203	\$148	\$0	\$0	\$0	\$0	\$0	\$0	\$819
Printing & Binding	\$598	\$146	\$87	\$442	\$314	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$1,871
Insurance	\$4,148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,148
Legal Advertising	\$0	\$174	\$459	\$0	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$782
Office Supplies	\$396	\$270	\$292	\$206	\$313	\$673	\$0	\$0	\$0	\$0	\$0	\$0	\$2,149
Dues & Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$90	\$173	\$95	\$35	\$11	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$554
Total Administrative	\$17,405	\$14,193	\$9,307	\$25,947	\$12,207	\$29,552	\$0	\$0	\$0	\$0	\$0	\$0	\$108,610
Operating Expenditures													
Salaries	\$10,885	\$10,655	\$11,075	\$12,126	\$10,169	\$15,248	\$0	\$0	\$0	\$0	\$0	\$0	\$70,159
Administrative Fees	\$512	\$501	\$529	\$439	\$154	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$2,366
FICA Expense	\$852	\$814	\$859	\$924	\$770	\$1,155	\$0	\$0	\$0	\$0	\$0	\$0	\$5,355
Employee Insurance	\$467	\$467	\$467	\$459	\$501	\$423	\$0	\$0	\$0	\$0	\$0	\$0	\$2,784
Workers Compensation	\$201	\$191	\$199	\$178	\$149	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$1,142
Unemployment	\$42	\$42	\$137	\$398	\$293	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$1,136
Retirement	\$0	\$0	\$0	\$0	\$998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$998
Other Contractual	\$563	\$351	\$306	\$305	\$175	\$307	\$0	\$0	\$0	\$0	\$0	\$0	\$1,807
Total Operating	\$13,302	\$13,019	\$13,572	\$14,831	\$13,211	\$17,813	\$0	\$0	\$0	\$0	\$0	\$0	\$57,748

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Expenditures													
Canal Maintenance	\$0	\$0	\$6,620	\$0	\$0	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$6,846
Lake Bank Restoration	\$0	\$16,514	\$25,732	\$15,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,656
Environmental Services	\$2,956	\$0	\$1,360	\$2,455	\$508	\$5,827	\$0	\$0	\$0	\$0	\$0	\$0	\$13,156
Water Management System	\$9,674	\$7,885	\$7,885	\$9,335	\$8,135	\$7,885	\$0	\$0	\$0	\$0	\$0	\$0	\$50,800
Contingencies	\$0	\$0	\$0	\$263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$263
Fire Line Maintenance	\$1,615	\$1,615	\$1,615	\$1,615	\$1,615	\$1,615	\$0	\$0	\$0	\$0	\$0	\$0	\$9,690
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$14,245	\$26,014	\$43,212	\$29,078	\$10,258	\$15,554	\$0	\$0	\$0	\$0	\$0	\$0	\$138,360

Grounds Maintenance Expenditures

Salaries	\$9,390	\$9,061	\$9,298	\$9,292	\$9,508	\$14,045	\$0	\$0	\$0	\$0	\$0	\$0	\$60,595
Administrative Fees	\$429	\$443	\$424	\$360	\$199	\$299	\$0	\$0	\$0	\$0	\$0	\$0	\$2,154
FICA	\$697	\$672	\$690	\$669	\$665	\$982	\$0	\$0	\$0	\$0	\$0	\$0	\$4,375
Health Insurance	\$1,743	\$1,743	\$1,743	\$1,910	\$1,995	\$1,742	\$0	\$0	\$0	\$0	\$0	\$0	\$10,877
Workers Compensation	\$136	\$131	\$135	\$121	\$143	\$211	\$0	\$0	\$0	\$0	\$0	\$0	\$875
Unemployment	\$10	\$10	\$116	\$278	\$252	\$341	\$0	\$0	\$0	\$0	\$0	\$0	\$1,008
Telephone	\$318	\$308	\$307	\$315	\$180	\$312	\$0	\$0	\$0	\$0	\$0	\$0	\$1,738
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	\$3,533	\$0	\$0	\$274	\$0	\$2,631	\$0	\$0	\$0	\$0	\$0	\$0	\$3,533
Repairs	\$639	\$140	\$96	\$274	\$244	\$2,631	\$0	\$0	\$0	\$0	\$0	\$0	\$4,024
Fuel	\$1,713	\$790	\$2,379	\$1,360	\$2,011	\$1,729	\$0	\$0	\$0	\$0	\$0	\$0	\$9,981
Drainage Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Maintenance	\$136	\$149	\$28	\$307	\$159	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$916
Chemicals	\$0	\$2,981	\$0	\$0	\$0	\$395	\$0	\$0	\$0	\$0	\$0	\$0	\$3,376
Contingencies	\$0	\$0	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$358
Refuse	\$430	\$645	\$645	\$860	\$860	\$860	\$0	\$0	\$0	\$0	\$0	\$0	\$4,300
Uniforms	\$299	\$306	\$234	\$232	\$238	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$1,449
Renewal & Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Grounds Maintenance	\$19,474	\$17,378	\$16,454	\$15,977	\$16,453	\$23,823	\$0	\$0	\$0	\$0	\$0	\$0	\$109,559

Total Expenditures	\$64,425	\$70,604	\$62,545	\$85,833	\$52,128	\$86,741	\$0	\$0	\$0	\$0	\$0	\$0	\$442,276
Excess Revenue/(Expenditures)	(\$58,742)	\$80,007	\$474,607	(\$32,319)	(\$31,934)	(\$67,951)	\$0	\$0	\$0	\$0	\$0	\$0	\$363,668

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Number of Rounds													
Public	1,489	3,156	3,372	3,703	4,471	4,734	0	0	0	0	0	0	20,925
Prepaid	851	1,299	1,177	1,444	1,213	1,501	0	0	0	0	0	0	7,485
Revenue per Round													
Public	\$19	\$26	\$26	\$27	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$26
Revenues:													
Greens Fees	\$28,159	\$81,985	\$86,220	\$99,086	\$122,371	\$125,973	\$0	\$0	\$0	\$0	\$0	\$0	\$543,795
Greens Cards	\$14,438	\$10,575	\$7,154	\$12,158	\$10,281	\$7,404	\$0	\$0	\$0	\$0	\$0	\$0	\$62,010
Season Advances/Traill Fees	\$20,982	\$16,749	\$9,721	\$30,298	\$33,494	\$35,416	\$0	\$0	\$0	\$0	\$0	\$0	\$172,220
Season Advances/Traill Fees Surcharge	\$75	\$865	\$420	\$660	\$915	\$630	\$0	\$0	\$0	\$0	\$0	\$0	\$3,585
Driving Range	\$2,883	\$3,876	\$4,564	\$5,697	\$6,882	\$6,396	\$0	\$0	\$0	\$0	\$0	\$0	\$30,098
Golf Lessons	\$180	\$510	\$475	\$285	\$545	\$980	\$0	\$0	\$0	\$0	\$0	\$0	\$2,875
Merchandise Sales	\$5,732	\$11,219	\$19,938	\$11,876	\$12,754	\$13,868	\$0	\$0	\$0	\$0	\$0	\$0	\$75,387
Restaurant	\$13,981	\$17,928	\$21,521	\$21,750	\$26,242	\$27,429	\$0	\$0	\$0	\$0	\$0	\$0	\$128,851
Miscellaneous Income	\$0	\$227	\$1,639	\$3,847	(\$658)	\$2,307	\$0	\$0	\$0	\$0	\$0	\$0	\$7,222
Total Revenues	\$96,441	\$143,954	\$173,251	\$185,657	\$212,426	\$224,303	\$0	\$0	\$0	\$0	\$0	\$0	\$1,026,042
Golf Course Expenditures:													
Other Contractual Services	\$1,387	\$1,091	\$1,146	\$2,083	\$814	\$1,610	\$0	\$0	\$0	\$0	\$0	\$0	\$8,130
Travel & Per Diem	\$79	\$0	(\$11)	\$116	\$54	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$338
Telephone	\$488	\$734	\$617	\$315	\$180	\$312	\$0	\$0	\$0	\$0	\$0	\$0	\$2,646
Postage	\$117	\$167	\$103	\$124	\$118	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$851
Printing & Binding	\$581	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$581
Utilities	\$249	\$504	\$568	\$673	\$424	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$2,712
Repairs & Maintenance	\$447	\$165	\$826	\$10	\$76	\$699	\$0	\$0	\$0	\$0	\$0	\$0	\$2,243
Advertising	\$3,489	\$1,200	\$2,924	\$2,313	\$1,380	\$1,368	\$0	\$0	\$0	\$0	\$0	\$0	\$12,674
Bank Charges	\$2,113	\$1,292	\$2,323	\$2,880	\$3,244	\$3,275	\$0	\$0	\$0	\$0	\$0	\$0	\$14,634
Office Supplies	\$858	\$247	\$269	\$278	\$330	\$486	\$0	\$0	\$0	\$0	\$0	\$0	\$1,968
Operating Supplies	\$613	\$876	\$773	\$727	\$575	\$538	\$0	\$0	\$0	\$0	\$0	\$0	\$3,703
Dues, Licenses, & Subscriptions	\$0	\$100	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Training, Education, & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contractual Security	\$162	\$162	\$162	\$162	\$298	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$1,110
Total Golf Course Expenditures	\$10,085	\$6,558	\$9,306	\$9,180	\$7,492	\$9,217	\$0	\$0	\$0	\$0	\$0	\$0	\$51,839

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Salaries	\$6,758	\$7,412	\$7,291	\$7,636	\$6,830	\$10,218	\$0	\$0	\$0	\$0	\$0	\$0	\$46,246
Administrative Fees	\$357	\$389	\$395	\$468	\$316	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$2,398
FICA Expense	\$580	\$632	\$642	\$681	\$648	\$648	\$0	\$0	\$0	\$0	\$0	\$0	\$4,130
Health Insurance	\$452	\$452	\$452	\$493	\$937	\$837	\$0	\$0	\$0	\$0	\$0	\$0	\$4,623
Workers Compensation	\$113	\$123	\$125	\$112	\$107	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$738
Unemployment	\$68	\$51	\$206	\$283	\$246	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$1,207
Employee Meals	\$0	\$0	\$0	\$33	\$78	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$289
Utilities	\$965	\$972	\$765	\$1,114	\$739	\$911	\$0	\$0	\$0	\$0	\$0	\$0	\$5,466
Gas	\$82	\$33	\$101	\$521	\$72	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$483
Repairs & Maintenance	\$86	\$156	\$97	\$521	\$0	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$950
Operating Supplies	\$1,140	\$1,356	\$1,031	\$1,123	\$1,438	\$1,494	\$0	\$0	\$0	\$0	\$0	\$0	\$7,583
Training, Education & Employee Relations	\$72	\$72	\$72	\$0	\$72	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$428
Food Cost	\$2,156	\$7,505	\$5,695	\$4,861	\$5,033	\$4,663	\$0	\$0	\$0	\$0	\$0	\$0	\$29,912
Beer Cost	\$1,338	\$1,593	\$1,705	\$2,227	\$2,100	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$11,389
Beverage Cost	\$1,056	\$2,058	\$1,082	\$1,765	\$2,635	\$1,697	\$0	\$0	\$0	\$0	\$0	\$0	\$10,072
Wine Cost	\$87	\$22	(32)	\$12	\$95	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$275
Liquor Cost	\$163	\$842	(3229)	\$120	\$310	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$1,902
Uniforms	\$220	\$0	\$0	\$27	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$316
Dues, Licenses & Subscriptions	\$187	\$187	\$187	\$187	\$187	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$1,122
Capital Outlay/R&R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Restaurant Expenditures	\$15,928	\$23,854	\$19,535	\$22,735	\$21,695	\$25,193	\$0	\$0	\$0	\$0	\$0	\$0	\$128,940

Proshop:													
Salaries	\$5,443	\$6,275	\$9,284	\$6,539	\$6,479	\$13,551	\$0	\$0	\$0	\$0	\$0	\$0	\$56,551
Administrative Fees	\$357	\$389	\$395	\$468	\$316	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$2,069
FICA Expense	\$645	\$692	\$708	\$733	\$649	\$649	\$1,037	\$0	\$0	\$0	\$0	\$0	\$4,323
Health Insurance	\$473	\$473	\$473	\$553	\$473	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$1,072
Workers Compensation	\$126	\$123	\$138	\$115	\$131	\$209	\$0	\$0	\$0	\$0	\$0	\$0	\$842
Unemployment	\$18	\$18	\$118	\$270	\$246	\$343	\$0	\$0	\$0	\$0	\$0	\$0	\$1,018
Golf Printing	\$0	\$0	\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55
Utilities	\$715	\$595	\$617	\$749	\$632	\$651	\$0	\$0	\$0	\$0	\$0	\$0	\$3,959
Supplies	\$114	\$208	\$85	\$83	\$115	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$1,116
Uniforms	\$0	\$0	\$56	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
Training/Education	\$0	\$0	\$0	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90
Capital Outlay/R&R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$0	\$0	\$0	\$0	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$80
Total Pro Shop Expenditures	\$10,932	\$10,715	\$11,875	\$11,758	\$9,656	\$16,456	\$0	\$0	\$0	\$0	\$0	\$0	\$71,391

Cart Facility:													
Salaries	\$3,850	\$4,497	\$4,574	\$4,308	\$4,740	\$7,192	\$0	\$0	\$0	\$0	\$0	\$0	\$29,160
Administrative Fees	\$181	\$211	\$215	\$423	\$323	\$485	\$0	\$0	\$0	\$0	\$0	\$0	\$1,897
FICA Expense	\$294	\$336	\$349	\$329	\$363	\$550	\$0	\$0	\$0	\$0	\$0	\$0	\$2,282
Workers Compensation	\$57	\$67	\$68	\$60	\$73	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$436
Unemployment	\$87	\$45	\$397	\$137	\$137	\$209	\$0	\$0	\$0	\$0	\$0	\$0	\$952
Utilities	\$758	\$742	\$784	\$1,254	\$1,048	\$1,093	\$0	\$0	\$0	\$0	\$0	\$0	\$5,678
Fuel	\$41	\$16	\$59	\$36	\$48	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Cart Maintenance	\$1,293	\$1,897	\$779	\$168	\$284	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$4,725
Cart Lease	\$0	\$0	\$0	\$4,320	\$4,320	\$4,320	\$0	\$0	\$0	\$0	\$0	\$0	\$12,960
Cart & Facilities Supplies	\$333	\$119	\$102	\$82	\$52	\$168	\$0	\$0	\$0	\$0	\$0	\$0	\$855
Driving Range	\$671	\$150	\$0	\$0	\$265	(\$50)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,036
Uniforms	\$0	\$0	\$0	\$27	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61
Total Cart Facility	\$7,564	\$8,141	\$7,266	\$11,143	\$11,888	\$14,430	\$0	\$0	\$0	\$0	\$0	\$0	\$60,293

Viera East Golf Course
Month to Month

Starter Marshals:	October	November	December	January	February	March	April	May	June	July	August	September	Total
Salaries	\$2,997	\$3,096	\$3,724	\$3,660	\$4,498	\$6,754	\$0	\$0	\$0	\$0	\$0	\$0	\$24,129
Administrative Fees	\$113	\$146	\$175	\$289	\$258	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400
FICA Expense	\$183	\$237	\$285	\$280	\$344	\$517	\$0	\$0	\$0	\$0	\$0	\$0	\$1,845
Workers Compensation	\$36	\$46	\$55	\$52	\$69	\$104	\$0	\$0	\$0	\$0	\$0	\$0	\$362
Unemployment	\$68	\$78	\$243	\$117	\$130	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$832
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Starter Marshals	\$2,797	\$3,502	\$4,482	\$4,397	\$5,500	\$7,991	\$0	\$0	\$0	\$0	\$0	\$0	\$28,568

Merchandise Sales:

Cost of Goods Sold	\$2,907	\$10,436	\$7,275	\$9,508	\$4,163	\$8,178	\$0	\$0	\$0	\$0	\$0	\$0	\$42,468
Total Merchandise Sales	\$2,907	\$10,436	\$7,275	\$9,508	\$4,163	\$8,178	\$0	\$0	\$0	\$0	\$0	\$0	\$42,468

Golf Course Maintenance:

Salaries	\$26,664	\$26,051	\$26,660	\$27,016	\$26,339	\$41,201	\$0	\$0	\$0	\$0	\$0	\$0	\$174,130
Administrative Fees	\$1,275	\$1,237	\$1,266	\$1,054	\$558	\$876	\$0	\$0	\$0	\$0	\$0	\$0	\$6,265
FICA Expense	\$2,073	\$2,011	\$2,057	\$2,025	\$1,907	\$2,980	\$0	\$0	\$0	\$0	\$0	\$0	\$13,053
Health Insurance	\$3,723	\$3,928	\$3,716	\$6,212	\$5,070	\$4,196	\$0	\$0	\$0	\$0	\$0	\$0	\$26,845
Workers Compensation	\$404	\$193	\$401	\$367	\$411	\$641	\$0	\$0	\$0	\$0	\$0	\$0	\$2,417
Unemployment	\$46	\$13	\$275	\$842	\$709	\$648	\$0	\$0	\$0	\$0	\$0	\$0	\$2,734
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$205	\$673	\$205	\$205	\$2,005	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$3,498
Telephones/Cell Phones	\$349	\$340	\$338	\$346	\$214	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$1,931
Utilities/Water	\$1,823	\$1,741	\$1,801	\$1,948	\$2,151	\$1,865	\$0	\$0	\$0	\$0	\$0	\$0	\$11,328
Equipment Repairs	\$3,004	\$5,509	\$2,582	\$5,850	\$4,619	\$10,613	\$0	\$0	\$0	\$0	\$0	\$0	\$32,177
Fuel & Oil	\$3,728	\$1,940	\$5,154	\$3,041	\$4,378	\$3,810	\$0	\$0	\$0	\$0	\$0	\$0	\$22,051
Irrigator/Drainage	\$0	\$2,531	\$6,244	\$1,734	\$468	\$2,658	\$0	\$0	\$0	\$0	\$0	\$0	\$13,635
Sand/Topsoil	\$810	\$818	\$1,617	\$2,012	\$809	\$2,057	\$0	\$0	\$0	\$0	\$0	\$0	\$8,124
Flowers/Mulch	\$400	\$250	\$762	\$531	\$81	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$2,207
Chemicals	\$22,902	\$3,866	\$1,414	\$1,895	\$11,237	\$10,225	\$0	\$0	\$0	\$0	\$0	\$0	\$51,539
Fertilizer	\$4,001	\$2,068	\$1,274	\$4,866	\$1,140	\$4,831	\$0	\$0	\$0	\$0	\$0	\$0	\$17,700
Seed/Soil	\$7,245	\$425	\$0	\$0	\$126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,796
Trash Removal	\$201	\$201	\$201	\$402	\$0	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$1,206
Superintendent Expenses	\$0	\$0	\$0	\$0	\$90	\$265	\$0	\$0	\$0	\$0	\$0	\$0	\$355
Course Supplies	\$1,287	\$275	\$1,308	\$1,417	\$1,402	\$769	\$0	\$0	\$0	\$0	\$0	\$0	\$6,458
Janitorial Supplies	\$127	\$207	\$70	\$83	\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$523
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
First Aid	\$50	\$0	\$0	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$188
Uniforms	\$574	\$782	\$635	\$487	\$475	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$3,270
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$2,160	\$0	\$0	\$0	\$0	\$0	\$0	\$2,160
Total Golf Course Maintenance	\$81,093	\$55,059	\$57,978	\$61,940	\$64,189	\$91,280	\$0	\$0	\$0	\$0	\$0	\$0	\$411,540

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Administrative Expenditures:													
Legal Fees	\$0	\$0	\$158	\$0	\$0	\$1,507	\$0	\$0	\$0	\$0	\$0	\$0	\$1,665
Arbitrage	\$100	\$100	\$100	\$100	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$600
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Trustee Fees	\$267	\$267	\$267	\$255	\$255	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$1,564
Annual Audit	\$292	\$292	\$292	\$292	\$292	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$1,750
Golf Course Administrative Services	\$5,683	\$5,683	\$5,683	\$5,683	\$5,683	\$5,683	\$0	\$0	\$0	\$0	\$0	\$0	\$34,100
Insurance	\$6,210	\$6,210	\$6,210	\$6,210	\$6,210	\$6,210	\$0	\$0	\$0	\$0	\$0	\$0	\$37,257
Property Taxes	\$458	\$518	\$399	\$399	\$399	\$399	\$0	\$0	\$0	\$0	\$0	\$0	\$2,573
Tax Collector	\$0	\$0	\$0	\$1,520	\$1,520	\$1,554	\$0	\$0	\$0	\$0	\$0	\$0	\$3,994
Total Administrative Expenditures	\$13,093	\$13,153	\$13,192	\$14,342	\$14,342	\$15,882	\$0	\$0	\$0	\$0	\$0	\$0	\$84,003
Reserves:													
Renewal & Replacement	\$3,725	\$5,181	\$22,892	(\$975)	\$0	\$602	\$0	\$0	\$0	\$0	\$0	\$0	\$31,826
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$3,725	\$5,181	\$22,892	(\$975)	\$0	\$602	\$0	\$0	\$0	\$0	\$0	\$0	\$31,826
Total Revenues	\$86,441	\$143,954	\$173,261	\$185,657	\$212,426	\$224,303	\$0	\$0	\$0	\$0	\$0	\$0	\$1,026,042
Total Expenditures	\$148,124	\$136,699	\$153,801	\$144,029	\$138,525	\$189,430	\$0	\$0	\$0	\$0	\$0	\$0	\$910,608
Operating Income (Loss)	(\$61,683)	\$7,255	\$19,460	\$41,629	\$73,901	\$34,873	\$0	\$0	\$0	\$0	\$0	\$0	\$115,434
Non Operating Revenues/(Expenditures):													
Fund Carryforward	\$82,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,340
Special Assessments	\$49,342	\$49,342	\$49,342	\$49,342	\$49,342	\$49,342	\$0	\$0	\$0	\$0	\$0	\$0	\$295,951
Interest Income	\$18	\$23	\$23	\$17	\$30	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$158
Interest Expense	(\$34,961)	(\$34,008)	(\$34,008)	(\$34,008)	(\$34,008)	(\$34,017)	\$0	\$0	\$0	\$0	\$0	\$0	(\$239,011)
Principal Expense	(\$19,167)	(\$19,167)	(\$19,167)	(\$19,167)	(\$19,167)	(\$19,167)	\$0	\$0	\$0	\$0	\$0	\$0	(\$115,000)
Total Non Operating Revenues/(Expenditures)	\$77,572	(\$3,910)	(\$3,611)	(\$3,616)	(\$3,603)	(\$37,795)	\$0	\$0	\$0	\$0	\$0	\$0	\$24,438
Net Non Operating Income / (Loss)	\$15,888	\$3,345	\$15,849	\$37,813	\$70,098	(\$2,922)	\$0	\$0	\$0	\$0	\$0	\$0	\$139,872

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	\$5,732	\$11,219	\$19,938	\$11,876	\$12,754	\$13,868	\$0	\$0	\$0	\$0	\$0	\$0	\$75,387
Total Revenues	\$5,732	\$11,219	\$19,938	\$11,876	\$12,754	\$13,868	\$0	\$0	\$0	\$0	\$0	\$0	\$75,387
<i>Expenditures</i>													
Cost of Goods Sold	\$2,907	\$10,436	\$7,275	\$9,508	\$4,163	\$8,178	\$0	\$0	\$0	\$0	\$0	\$0	\$42,468
Total Expenditures	\$2,907	\$10,436	\$7,275	\$9,508	\$4,163	\$8,178	\$0	\$0	\$0	\$0	\$0	\$0	\$42,468
Operating Income (Loss)	\$2,825	\$783	\$12,663	\$2,369	\$8,590	\$5,689	\$0	\$0	\$0	\$0	\$0	\$0	\$32,919

Viera East Community Development District

Restaurant Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total	%
Revenues														
Food Sales	\$7,480	\$10,129	\$9,265	\$11,244	\$13,155	\$13,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64,875
Wine Sales	\$26	\$85	\$105	\$67	\$169	\$116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567
Beer Sales	\$1,986	\$3,211	\$4,802	\$5,249	\$6,406	\$7,421	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,075
Beverage Sales	\$2,175	\$3,433	\$3,602	\$4,116	\$4,391	\$5,115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,832
Liquor Sales	\$414	\$871	\$1,033	\$1,074	\$1,126	\$1,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,542
Tournaments	\$1,900	\$200	\$2,715	\$0	\$995	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,960
Total Revenues	\$13,981	\$17,928	\$21,521	\$21,750	\$26,242	\$27,429	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128,851 (1)
Expenditures														
Salaries	\$6,758	\$7,412	\$7,291	\$7,636	\$6,930	\$10,218	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,246
Administrative Fees	\$357	\$389	\$395	\$468	\$316	\$474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,398
FICA Expense	\$580	\$632	\$642	\$681	\$648	\$948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,130
Health Insurance	\$452	\$452	\$452	\$1,493	\$937	\$837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,623
Workers Compensation	\$113	\$123	\$125	\$112	\$107	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$738
Unemployment	\$63	\$51	\$206	\$283	\$246	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,207
Employee Meals	\$0	\$0	\$0	\$33	\$78	\$189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$299
Utilities	\$965	\$972	\$765	\$1,114	\$739	\$911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,466
Gas	\$82	\$33	\$101	\$123	\$97	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$483
Repairs & Maintenance	\$86	\$156	\$97	\$521	\$0	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$950
Operating Supplies	\$1,140	\$1,356	\$1,031	\$1,123	\$1,438	\$1,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,583
Training, Education & Employee Relations	\$72	\$72	\$72	\$0	\$72	\$143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$429
Food Cost	\$2,156	\$7,505	\$5,695	\$4,861	\$5,033	\$4,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,912 (1)
Beer Cost	\$1,393	\$1,593	\$1,705	\$2,227	\$2,100	\$2,370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,389 (1)
Beverage Cost	\$1,056	\$2,058	\$1,002	\$1,765	\$2,295	\$1,897	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,072 (1)
Wine Cost	\$87	\$22	(\$2)	\$12	\$95	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$275 (1)
Liquor Cost	\$163	\$842	(\$229)	\$120	\$310	\$97	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,302 (1)
Uniforms	\$220	\$0	\$0	\$27	\$69	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$316
Due, Licenses & Subscriptions	\$187	\$187	\$187	\$187	\$187	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,122
Capital Outlay/R&R	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$15,928	\$23,854	\$19,535	\$22,736	\$21,695	\$25,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128,940
Operating Income (Loss)	(\$1,947)	(\$5,925)	\$1,986	(\$986)	\$4,547	\$2,236	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$89)

(1) Amounts utilized to calculate the percentage of Cost of Good Sold.
(2) Budgeted Cost of Good is 40%

Viera East Community Development District

Inventory Restaurant For Period Ending March 31, 2012

Beginning Balance	\$	10,338
Add:		
Purchases & Adjustments	\$	9,738
Less:		
Ending Inventory	\$	10,987
Cost of Goods Sold Restaurant	\$	<u>9,088</u>

Inventory Pro Shop For Period Ending March 31, 2012

Beginning Balance	\$	34,579
Add:		
Purchases & Adjustments	\$	7,037
Less:		
Ending Inventory	\$	33,438
Cost of Goods Sold Pro Shop	\$	<u>8,178</u>

Viera East Cash Flow Analysis FY 2012

	Actuals												Projections					Totals
	October	November	December	January	February	March	April	May	June	July	August	September						
I. Cash Flows:																		
Starting Funds																		
Carry Forward																		
Revenues																		
Golf Course	\$65,449	\$127,205	\$141,990	\$155,359	\$178,932	\$184,987	\$164,759	\$135,298	\$125,051	\$102,834	\$113,682	\$80,859	\$1,576,105					
Course Operators	\$51,488	\$109,277	\$120,469	\$133,609	\$152,690	\$151,458	\$135,879	\$111,562	\$103,131	\$84,644	\$93,756	\$66,665	\$1,320,649					
Restaurant	\$13,961	\$17,928	\$21,521	\$21,750	\$26,242	\$21,429	\$28,880	\$23,716	\$21,919	\$17,990	\$19,927	\$14,173	\$255,456					
Season Advance	\$284,835	\$0	\$9,396	\$2,897	\$0	\$2,387	\$0	\$0	\$0	\$0	\$0	\$0	\$299,515					
Trail Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Recreation Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Special Assessments	\$0	\$104,073	\$973,819	\$84,288	\$10,402	\$9,428	\$43,219	\$0	\$16,949	\$0	\$0	\$0	\$592,160					
Interest Income	\$18	\$23	\$23	\$17	\$30	\$47	\$53	\$33	\$33	\$33	\$33	\$33	\$358					
Total All Cash	\$432,642	\$575,819	\$700,298	\$739,058	\$784,394	\$842,619	\$477,381	\$459,066	\$450,187	\$402,893	\$368,727	\$300,772	\$2,468,158					
Expenses																		
Golf Course	\$148,124	\$136,699	\$153,801	\$144,029	\$138,525	\$189,430	\$153,646	\$150,913	\$149,962	\$147,882	\$148,907	\$179,220	\$1,841,137					
Course Operations	\$132,196	\$112,845	\$134,266	\$121,293	\$116,830	\$164,237	\$128,143	\$128,143	\$128,143	\$128,143	\$128,143	\$156,746	\$1,579,129					
Restaurant	\$15,928	\$23,854	\$19,535	\$22,736	\$21,695	\$25,193	\$25,503	\$22,769	\$21,818	\$19,739	\$20,764	\$22,474	\$262,008					
Debt Service	\$0	\$0	\$0	\$0	\$0	\$230,000	\$0	\$0	\$0	\$0	\$0	\$0	\$230,000					
Principal	\$0	\$204,050	\$0	\$0	\$0	\$153,619	\$0	\$0	\$0	\$0	\$0	\$0	\$357,669					
Interest	\$148,124	\$340,749	\$153,801	\$144,029	\$138,525	\$573,249	\$153,646	\$150,913	\$149,962	\$147,882	\$148,907	\$179,220	\$2,429,006					
Total Monthly Expenses	\$284,518	\$175,070	\$546,497	\$595,029	\$645,869	\$269,370	\$323,735	\$308,154	\$300,225	\$255,071	\$219,820	\$121,492	\$2,468,158					
Cash Less Expenses	\$148,124	\$400,749	\$153,801	\$144,029	\$138,525	\$573,249	\$153,646	\$150,913	\$149,962	\$147,882	\$148,907	\$179,220	\$2,429,006					
Projected Revenues FY 2012																		
Projected Expenses FY 2012																		
Projected Surplus/Deficit FY 2012																		
II. Restaurant*																		
Revenues	\$13,961	\$17,928	\$21,521	\$21,750	\$26,242	\$27,429	\$28,880	\$23,716	\$21,919	\$17,990	\$19,927	\$14,173	\$255,456					
Expenses	\$15,928	\$23,854	\$19,535	\$22,736	\$21,695	\$25,193	\$25,503	\$22,769	\$21,818	\$19,739	\$20,764	\$22,474	\$282,006					
Surplus/(Deficit)	(\$1,967)	(\$5,926)	\$1,986	(\$996)	\$4,547	\$2,236	\$3,377	\$946	\$101	(\$1,748)	(\$837)	(\$8,300)	(\$6,551)					
* - Revenues and Expenses for the Restaurant are included in Section I above.																		

