

Viera East Community Development District

Combined Balance Sheet
March 31, 2015

	<u>Governmental Fund Types</u>			<i>Totals</i>	
	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<i>(memorandum only) 2015</i>
Assets					
Operating Account	\$604,362			\$308,989	\$913,351
Accounts Receivable				\$5,259	\$5,259
Assessment Receivable					\$0
Due From Golf Course	\$14,481				\$14,481
Due From General Fund				\$16,260	\$16,260
Due From Capital Reserve	\$1,400			\$14	\$1,414
Inventory - Restaurant				\$9,496	\$9,496
Inventory - Pro Shop				\$30,996	\$30,996
Investments:					
Custody Account		\$733,899			\$733,899
Benefit Assessment- Series 2012				\$469,189	\$469,189
Reserve - Series 2012				\$280,366	\$280,366
Bond Service 2006			\$2,326,963		\$2,326,963
Improvements (Net of Depreciation)				\$1,268,855	\$1,268,855
Prepaid Expenses- Debt					\$0
Prepaid Expenses- Operations	\$13,953			\$80,262	\$94,215
Total Assets	\$634,196	\$733,899	\$2,326,963	\$2,469,687	\$6,164,745
Liabilities					
Accounts Payable	\$21,155			\$22,264	\$43,419
Accrued Expenses				\$300	\$300
Deferred Revenue- Season Advance				\$81,625	\$81,625
Deferred Revenue- Special Assessments				\$255,210	\$255,210
Deferred Revenue- Season Advance (Rest.)				\$5,495	\$5,495
Deferred Revenue-Golf Clinic					\$0
Due to General Fund		\$1,400		\$14,481	\$15,881
Accrued Interest Payable				\$88,056	\$88,056
Accrued Principal Payable				\$172,500	\$172,500
Golf Cart Lease Payable				\$63,008	\$63,008
Sales Tax Payable				\$11,053	\$11,053
Due to Golf Course	\$16,260				\$16,260
Due to Debt Service					\$0
Accrued Payroll Payable	\$4,981			\$13,701	\$18,682
Bonds Payable - Series 2012				\$5,145,000	\$5,145,000
Bond Discount				(\$29,180)	(\$29,180)
Deferred Loss				(\$289,439)	(\$289,439)
Fund Equity					
Net Assets					
Fund Balances				(\$3,084,387)	(\$3,084,387)
Assigned - First Quarter	\$176,000				\$176,000
Assigned - Prepaid Expenses	\$13,953				\$13,953
Unassigned	\$401,848	\$732,499			\$1,134,347
Restricted for Debt Service			\$2,326,963		\$2,326,963
Total Liabilities, Fund Equity, Other	\$634,196	\$733,899	\$2,326,963	\$2,469,687	\$6,164,745

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2015

	Adopted Budget	Prorated Budget 3/31/15	Actual 3/31/15	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$759,573	\$759,573	\$0
Golf Course Administrative Services	\$56,280	\$28,140	\$28,140	\$0
Interest Income	\$100	\$50	\$0	(\$50)
Total Revenues	\$864,536	\$787,763	\$787,713	(\$50)

Administrative Expenditures

Supervisors Fees	\$29,587	\$14,794	\$15,591	(\$798)
Engineering Fees	\$5,000	\$2,500	\$0	\$2,500
Attorney's Fees	\$10,000	\$5,000	\$378	\$4,622
Dissemination	\$1,000	\$500	\$500	(\$0)
Trustee Fees	\$5,600	\$2,800	\$2,800	(\$0)
Annual Audit	\$6,500	\$3,250	\$3,250	(\$0)
Collection Agent	\$2,500	\$1,250	\$1,250	(\$0)
Management Fees	\$108,515	\$54,258	\$56,257	(\$1,999)
Computer Services	\$1,000	\$500	\$500	\$0
Records Storage	\$1,700	\$850	\$0	\$850
Telephone	\$2,160	\$1,080	\$16	\$1,064
Postage	\$3,000	\$1,500	\$736	\$764
Printing & Binding	\$3,000	\$1,500	\$965	\$535
Insurance	\$5,019	\$2,510	\$3,758	(\$1,249)
Legal Advertising	\$3,000	\$1,500	\$0	\$1,500
Other Current Charges	\$1,500	\$750	\$585	\$165
Office Supplies	\$3,500	\$1,750	\$231	\$1,519
Dues & Licenses	\$175	\$88	\$88	(\$0)
Website Maintenance	\$2,400	\$1,200	\$1,200	\$0
Total Administrative	\$195,156	\$97,578	\$88,106	\$9,472

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2015

	Adopted Budget	Prorated Budget 3/31/15	Actual 3/31/15	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$113,570	\$56,785	\$37,209	\$19,576
Administrative Fee	\$1,216	\$608	\$264	\$344
FICA Expense	\$8,688	\$4,344	\$2,811	\$1,533
Employee Insurance	\$6,006	\$3,003	\$2,451	\$552
Workers Compensation	\$3,028	\$1,514	\$742	\$772
Unemployment	\$2,750	\$1,375	\$870	\$505
Other Contractual	\$5,100	\$2,550	\$2,153	\$397
Training	\$1,000	\$500	\$138	\$362
Dues, Licenses	\$100	\$50	\$0	\$50
Uniforms	\$500	\$250	\$275	(\$25)
Total Operating	\$141,958	\$70,979	\$46,911	\$24,068

Maintenance Expenditures

Canal Maintenance	\$7,500	\$3,750	\$1,889	\$1,861
Lake Bank Restoration	\$40,000	\$39,175	\$39,175	\$0
Environmental Services	\$54,000	\$27,000	\$9,568	\$17,432
Water Management System	\$99,000	\$49,500	\$48,209	\$1,291
Control Burns	\$15,000	\$14,408	\$14,408	\$0
Contingencies	\$10,000	\$5,000	\$1,205	\$3,795
Fire Line Maintenance	\$5,000	\$2,500	\$0	\$2,500
Basin Repair	\$5,000	\$2,500	\$3,734	(\$1,234)
Total Maintenance	\$235,500	\$143,832	\$118,188	\$25,644

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2015

	Adopted Budget	Prorated Budget 3/31/15	Actual 3/31/15	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$148,503	\$74,252	\$64,404	\$9,847
Administrative Fees	\$3,336	\$1,668	\$1,426	\$242
FICA	\$11,360	\$5,680	\$4,601	\$1,079
Health Insurance	\$23,996	\$11,998	\$10,841	\$1,157
Workers Compensation	\$3,475	\$1,738	\$1,282	\$456
Unemployment	\$3,600	\$1,800	\$1,698	\$102
Contract Labor	\$3,000	\$1,500	\$0	\$1,500
Telephone	\$2,200	\$1,100	\$700	\$400
Utilities	\$0	\$0	\$2,447	(\$2,447)
Insurance	\$2,578	\$1,289	\$517	\$772
Repairs	\$15,000	\$7,500	\$4,401	\$3,099
Fuel	\$23,000	\$11,500	\$8,795	\$2,705
Park Maintenance	\$3,000	\$1,500	\$902	\$598
Chemicals	\$5,000	\$2,500	\$2,252	\$248
Contingencies	\$500	\$250	\$673	(\$423)
Refuse	\$7,000	\$3,500	\$2,580	\$920
Office Supplies	\$250	\$125	\$146	(\$21)
Uniforms	\$2,500	\$1,250	\$1,390	(\$140)
Operating Reserve	\$3,169	\$1,585	\$0	\$1,585
Maintenance Reserve - Transfer Out	\$30,455	\$15,228	\$15,228	(\$0)
Total Grounds Maintenance	\$291,922	\$145,961	\$124,284	\$21,677
Total Expenditures	\$864,536	\$458,350	\$377,489	\$80,861
Excess Revenue/(Expenditures)	\$0	\$329,413	\$410,224	\$80,811
Beginning Fund Balance	\$0	\$0	\$181,577	\$181,577
Ending Fund Balance	\$0	\$329,413	\$591,801	\$262,388

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2015

	Adopted Budget	Prorated Budget 3/31/15	Actual 3/31/15	Variance
<u>Revenues</u>				
Interest Income	\$250	\$125	\$631	\$506
Reserve Funding - Transfer In (General)	\$30,455	\$15,228	\$15,228	\$0
Reserve Funding - Transfer In (Golf)	\$33,190	\$16,595	\$15,470	(\$1,126)
Total Revenues	\$63,895	\$31,948	\$31,328	(\$619)
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$30,077	(\$30,077)
Total Expenditures	\$0	\$0	\$30,077	(\$30,077)
Excess Revenues/(Expenditures)	\$63,895		\$1,251	
Beginning Fund Balance	\$783,179		\$731,248	
Ending Fund Balance	\$847,074		\$732,499	

Viera East
Community Development District
Debt Service Fund
Statement of Revenues & Expenditures
For Period Ending March 31, 2015

	Adopted Budget	Prorated Budget 3/31/15	Actual 3/31/15	Variance
<u>Revenues</u>				
Special Assessments	\$2,376,297	\$2,233,442	\$2,233,442	\$0
Interest Income	\$100	\$50	\$59	\$9
Total Revenues	\$2,376,397	\$2,233,492	\$2,233,500	\$9
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$431,250	\$431,250	\$431,250	\$0
Interest-5/1	\$431,250	\$0	\$0	\$0
Principal-5/1	\$1,525,000	\$0	\$0	\$0
Other Debt Service Costs	\$0	\$0	\$140	(\$140)
Total Expenditures	\$2,387,500	\$431,250	\$431,390	(\$140)
Excess Revenues/(Expenditures)	(\$11,103)		\$1,802,110	
Beginning Fund Balance	\$524,908		\$524,853	
Ending Fund Balance	\$513,805		\$2,326,963	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending March 31, 2015

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Variance	Actuals	Budget	Actuals	Budget
<i>Number of Rounds</i>						
Public	32,000		4,561	3,078	18,771	17,565
Prepaid Rounds	-		1,045	-	5,163	-
Prepaid Members	60		-	-	60	-
Revenue per Round						
Public	\$31		\$33	\$31	\$31	\$31
<i>Revenues</i>						
Greens Fees/Cart Fees	\$992,000	\$148,787	\$128,960	\$19,827	\$579,759	\$544,509
Greens Cards - Sales	\$100,000	\$6,204	\$13,000	(\$6,796)	\$36,042	\$54,890
Greens Cards - Usage	(\$100,000)	(\$15,611)	(\$13,000)	(\$2,611)	(\$83,636)	(\$54,890)
Season Advance/Trail Fees	\$216,667	\$23,523	\$28,167	(\$4,644)	\$114,202	\$118,929
Season Advance/Trail Fees Surcharge	\$4,000	\$120	\$520	(\$400)	\$930	\$2,196
Driving Range	\$53,000	\$5,690	\$6,890	(\$1,200)	\$24,715	\$29,092
Golf Lessons	\$12,000	\$530	\$1,560	(\$1,030)	\$2,695	\$6,587
Merchandise Sales	\$90,000	\$12,336	\$11,700	\$636	\$46,035	\$49,401
Restaurant	\$255,000	\$30,473	\$33,150	(\$2,677)	\$125,231	\$139,970
Special Assessments - Operations	\$21,821	\$1,818	\$1,818	\$0	\$10,910	\$10,910
Miscellaneous Income	\$15,000	\$4,195	\$1,950	\$2,245	\$9,619	\$8,234
Total Revenues	\$1,659,488	\$218,066	\$214,715	\$3,351	\$866,702	\$909,825
<i>Golf Course Expenditures</i>						
Other Contractual Services	\$16,230	\$1,222	\$1,352	\$130	\$8,617	\$8,112
Travel & Per Diem	\$500	\$0	\$42	\$42	\$15	\$250
Telephone/Internet	\$10,000	\$924	\$833	(\$91)	\$5,496	\$4,998
Postage	\$1,000	\$34	\$83	\$49	\$328	\$500
Printing & Binding	\$1,000	\$720	\$83	(\$637)	\$720	\$500
Utilities	\$5,000	\$383	\$417	\$33	\$2,472	\$2,489
Repairs & Maintenance	\$6,000	\$324	\$500	\$176	\$2,409	\$2,999
Pest Control	\$1,000	\$0	\$83	\$83	\$0	\$500
Advertising	\$15,000	\$692	\$1,250	\$557	\$3,873	\$7,497
Bank Charges	\$25,000	\$2,705	\$2,083	(\$622)	\$11,790	\$12,495
Office Supplies	\$3,000	\$134	\$250	\$116	\$617	\$1,499
Operating Supplies	\$5,000	\$641	\$417	(\$225)	\$4,051	\$2,499
Meals	\$200	\$0	\$17	\$17	\$0	\$100
Dues, Licenses & Subscriptions	\$1,000	\$325	\$83	(\$242)	\$585	\$500
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$35	\$250
Training, Education & Employee Relations	\$1,000	\$0	\$83	\$83	\$1,126	\$500
Contractual Security	\$3,500	\$363	\$292	(\$71)	\$1,514	\$1,749
IT Services	\$1,900	\$300	\$158	(\$142)	\$650	\$950
Total Golf Course Expenditures	\$96,830	\$8,768	\$8,066	(\$702)	\$44,296	\$48,396

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending March 31, 2015

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
<i>Restaurant Expenditures</i>						
Salaries	\$90,091	\$9,608	\$7,507	(\$2,101)	\$44,536	\$45,044
Administrative Fees	\$4,600	\$413	\$383	(\$29)	\$2,005	\$2,300
FICA Expense	\$7,200	\$744	\$600	(\$144)	\$3,777	\$3,600
Health Insurance	\$3,405	\$226	\$284	\$58	\$1,407	\$1,702
Workers Compensation	\$1,766	\$187	\$147	(\$40)	\$879	\$883
Unemployment	\$3,500	\$549	\$292	(\$257)	\$2,300	\$1,750
Drug Testing	\$300	\$152	\$39	(\$113)	\$327	\$165
Utilities	\$11,000	\$973	\$1,430	\$457	\$5,805	\$6,038
Gas	\$1,000	\$99	\$130	\$31	\$449	\$549
Repairs & Maintenance	\$7,500	\$309	\$975	\$667	\$4,019	\$4,117
Pest Control	\$1,800	\$136	\$234	\$98	\$817	\$988
Kitchen Equipment/Supplies	\$750	\$0	\$98	\$98	\$504	\$412
Paper & Plastic Supplies	\$6,000	\$831	\$780	(\$51)	\$3,852	\$3,293
Operating Supplies	\$7,500	\$571	\$975	\$404	\$2,681	\$4,117
Training, Education & Employee Relations	\$1,000	\$172	\$130	(\$42)	\$804	\$549
Food Cost	\$58,000	\$6,813	\$7,540	\$727	\$33,341	\$31,836
Beer Cost	\$20,000	\$2,887	\$2,600	(\$287)	\$12,587	\$10,978
Beverage Cost	\$14,000	\$1,541	\$1,820	\$279	\$7,489	\$7,685
Wine Cost	\$1,200	\$254	\$156	(\$98)	\$725	\$659
Liquor Cost	\$3,500	\$129	\$455	\$326	\$2,179	\$1,921
Employee Meals	\$3,800	\$396	\$494	\$98	\$2,020	\$2,086
Dues, Licenses & Subscriptions	\$2,500	\$170	\$208	\$38	\$1,173	\$1,250
Uniforms	\$1,000	\$0	\$130	\$130	\$24	\$549
Equipment Lease	\$1,750	\$140	\$146	\$6	\$840	\$875
Total Restaurant Expenditures	\$253,162	\$27,299	\$27,553	\$254	\$134,541	\$133,344
<i>Pro Shop Expenditures</i>						
Salaries	\$93,679	\$8,331	\$7,806	(\$524)	\$36,940	\$46,838
Administrative Fee	\$2,566	\$201	\$214	\$13	\$1,205	\$1,283
FICA Expense	\$7,166	\$637	\$597	(\$40)	\$2,826	\$3,583
Health Insurance	\$683	\$27	\$57	\$30	\$156	\$341
Workers Compensation	\$1,783	\$166	\$149	(\$17)	\$736	\$891
Unemployment	\$2,500	\$309	\$208	(\$100)	\$1,353	\$1,250
Golf Printing	\$500	\$0	\$42	\$42	\$139	\$250
Utilities	\$7,500	\$627	\$625	(\$2)	\$3,839	\$3,750
Repairs	\$250	\$0	\$21	\$21	\$174	\$125
Pest Control	\$1,800	\$136	\$150	\$14	\$817	\$900
Supplies	\$2,500	\$321	\$208	(\$112)	\$1,116	\$1,250
Uniforms	\$750	\$0	\$63	\$63	\$65	\$375
Dues, Licenses & Subscriptions	\$600	\$0	\$50	\$50	\$0	\$300
Training, Education & Employee Relations	\$500	\$0	\$42	\$42	\$150	\$250
Driving Range	\$500	\$0	\$42	\$42	\$0	\$250
Veterans Program	\$500	\$0	\$42	\$42	\$294	\$250
Total Pro Shop Expenditures	\$123,777	\$10,754	\$10,314	(\$440)	\$49,808	\$61,886
						\$12,078

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending March 31, 2015

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Cart Facility</i>							
Salaries	\$55,588	\$6,134	\$4,632	(\$1,502)	\$27,655	\$27,793	\$138
Administrative Fee	\$5,039	\$435	\$420	(\$16)	\$2,433	\$2,519	\$86
FICA Expense	\$4,355	\$363	\$363	(\$106)	\$2,116	\$2,177	\$62
Workers Compensation	\$1,058	\$122	\$88	(\$34)	\$551	\$529	(\$22)
Unemployment	\$2,833	\$340	\$236	(\$104)	\$1,499	\$1,416	(\$82)
Utilities	\$12,000	\$1,114	\$1,000	(\$114)	\$6,044	\$6,000	(\$44)
Fuel	\$500	\$74	\$42	(\$32)	\$267	\$250	(\$17)
Cart Lease	\$52,000	\$4,320	\$4,333	\$13	\$25,920	\$26,000	\$80
Cart Maintenance	\$2,500	\$120	\$208	\$88	\$1,750	\$1,250	(\$500)
Cart & Facilities Supplies	\$1,000	\$67	\$83	\$16	\$278	\$500	\$222
Driving Range	\$750	\$0	\$63	\$63	\$308	\$375	\$67
Uniforms	\$1,000	\$0	\$83	\$83	\$118	\$500	\$382
Total Cart Facility	\$138,623	\$13,196	\$11,552	(\$1,645)	\$68,939	\$69,310	\$371
<i>Starter Marshals</i>							
Salaries	\$27,533	\$3,628	\$2,294	(\$1,333)	\$15,345	\$13,766	(\$1,579)
Administrative Fee	\$2,800	\$224	\$233	\$10	\$1,238	\$1,400	\$162
FICA Expense	\$2,045	\$278	\$170	(\$107)	\$1,174	\$1,022	(\$151)
Workers Compensation	\$750	\$72	\$62	(\$10)	\$306	\$375	\$69
Unemployment	\$1,500	\$201	\$125	(\$76)	\$838	\$750	(\$88)
Uniforms	\$750	\$0	\$63	\$63	\$0	\$375	\$375
Total Starter Marshals	\$35,378	\$4,402	\$2,948	(\$1,454)	\$18,900	\$17,688	(\$1,212)
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$183	\$4,725	\$4,542	\$26,869	\$28,350	\$1,481
Total Merchandise Sales	\$56,700	\$183	\$4,725	\$4,542	\$26,869	\$28,350	\$1,481
<i>Golf Course Maintenance</i>							
Salaries	\$288,000	\$24,326	\$24,000	(\$326)	\$142,857	\$144,000	\$1,143
Administrative Fees	\$6,000	\$547	\$500	(\$47)	\$3,071	\$3,000	(\$71)
FICA Expense	\$24,000	\$1,794	\$2,000	\$206	\$10,332	\$12,000	\$1,668
Employee Insurance	\$45,600	\$4,374	\$3,800	(\$574)	\$15,824	\$22,800	\$6,976
Workers Compensation	\$6,000	\$480	\$500	\$20	\$2,750	\$3,000	\$250
Unemployment	\$6,000	\$715	\$500	(\$215)	\$4,025	\$3,000	(\$1,025)
Drug Testing	\$420	\$73	\$35	(\$38)	\$143	\$210	\$67
Consulting Fees	\$6,000	\$500	\$500	\$0	\$3,000	\$3,000	\$0
Telephone/Internet	\$2,700	\$264	\$225	(\$39)	\$1,304	\$1,350	\$46
Utilities/Water	\$35,000	\$1,808	\$2,917	\$1,109	\$11,211	\$17,500	\$6,289
Repairs	\$28,000	\$3,487	\$2,333	(\$1,154)	\$13,321	\$14,000	\$679
Fuel & Oil	\$45,000	\$4,013	\$3,750	(\$263)	\$19,214	\$22,500	\$3,286
Pest Control	\$0	\$111	\$0	(\$111)	\$665	\$0	(\$665)
Irrigation/Drainage	\$18,000	\$3,004	\$1,500	(\$1,504)	\$10,804	\$9,000	(\$1,804)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending March 31, 2015

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
Sand and Topsoil	\$18,000	\$0	\$1,500	\$1,500	\$2,519	\$9,000	\$6,481
Flower/Mulch	\$5,000	\$0	\$417	\$417	\$1,226	\$2,500	\$1,274
Chemicals	\$48,000	\$6,904	\$4,000	(\$2,904)	\$23,515	\$24,000	\$485
Fertilizer	\$42,000	\$2,924	\$3,500	\$576	\$13,718	\$21,000	\$7,282
Seed/Sod	\$9,000	\$701	\$750	\$49	\$3,507	\$4,500	\$993
Trash Removal	\$3,000	\$133	\$250	\$117	\$795	\$1,500	\$705
Contingency	\$20,000	\$60	\$1,667	\$1,607	\$5,366	\$10,000	\$4,635
First Aid	\$600	\$0	\$50	\$50	\$242	\$300	\$58
Leased Labor	\$0	\$0	\$0	\$0	\$125	\$0	(\$125)
Office Supplies	\$7,500	\$0	\$625	\$625	\$64	\$3,750	\$3,686
Operating Supplies	\$0	\$80	\$0	(\$80)	\$3,612	\$0	(\$3,612)
Janitorial Supplies	\$3,000	\$0	\$250	\$250	\$0	\$1,500	\$1,500
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$174	\$600	\$426
Uniforms	\$6,000	\$788	\$500	(\$288)	\$3,467	\$3,000	(\$467)
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$3,000	\$3,000
Equipment Lease	\$71,412	\$5,951	\$5,951	\$0	\$35,879	\$35,706	(\$173)
Small Tools	\$1,200	\$0	\$100	\$100	\$0	\$600	\$600
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$300	\$300
IT Services	\$600	\$0	\$50	\$50	\$0	\$300	\$300
Total Golf Course Maintenance	\$753,832	\$63,038	\$62,819	(\$218)	\$332,729	\$376,916	\$44,187

Administrative Expenditures

Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$750	\$750
Arbitrage	\$600	\$50	\$50	\$0	\$300	\$300	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$500	\$500	(\$0)
Trustee Fees	\$3,750	\$313	\$313	\$0	\$1,875	\$1,875	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$750	\$750	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$28,140	\$28,140	\$0
Insurance	\$74,000	\$4,762	\$6,167	\$1,404	\$31,406	\$37,000	\$5,594
Property Taxes	\$5,000	\$477	\$417	(\$60)	\$2,732	\$2,500	(\$232)
Total Administrative Expenditures	\$143,630	\$10,500	\$11,969	\$1,469	\$65,703	\$71,815	\$6,112

Renewal & Replacement

Operating Reserves	\$33,190	\$3,213	\$2,766	(\$448)	\$15,470	\$16,595	\$1,126
	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total Reserves

	\$33,190	\$3,213	\$2,766	(\$448)	\$15,470	\$16,595	\$1,126
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Total Revenues

	\$1,659,488	\$218,066	\$214,715	\$3,351	\$866,702	\$909,825	(\$43,123)
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Total Expenditures

	\$1,635,122	\$141,353	\$142,712	\$1,360	\$757,255	\$824,301	\$67,046
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Operating Income (Loss)

	\$24,366	\$76,713	\$72,003	\$4,710	\$109,448	\$85,525	\$23,923
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Viera East
 Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2015

	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	\$279,178	\$279,178	\$0
Interest Income	\$300	\$3	\$25	(\$22)	\$25	\$150	(\$125)
Interest Expense	(\$213,893)	(\$17,824)	(\$17,824)	(\$0)	(\$106,947)	(\$106,947)	(\$0)
Principal Expense	(\$345,000)	(\$28,750)	(\$28,750)	\$0	(\$172,500)	(\$172,500)	\$0
Total Non Operating Revenues/(Expenditures)	(\$236)	(\$41)	(\$20)	(\$22)	(\$244)	(\$119)	(\$125)
Change in Net Assets	\$24,128	\$76,672	---	---	\$109,204	---	---
Beginning Net Assets	\$0	---	---	---	(\$3,193,591)	---	---
Ending Net Assets	\$24,128	---	---	---	(\$3,084,387)	---	---

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$0	\$127,349	\$588,172	\$13,446	\$18,590	\$12,015	\$0	\$0	\$0	\$0	\$0	\$0	\$759,573
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$28,140
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,690	\$132,039	\$592,862	\$18,136	\$23,280	\$16,705	\$0	\$0	\$0	\$0	\$0	\$0	\$787,713
Administrative Expenditures													
Supervisors Fees	\$2,466	\$2,466	\$2,466	\$2,557	\$3,394	\$2,242	\$0	\$0	\$0	\$0	\$0	\$0	\$15,591
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$378
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$3,250
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$11,043	\$0	\$0	\$0	\$0	\$0	\$0	\$56,257
Computer Services	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Records Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16
Postage	\$57	\$86	\$30	\$106	\$108	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$736
Printing & Binding	\$107	\$355	\$108	\$187	\$109	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$965
Insurance	\$418	\$418	\$418	\$834	\$834	\$834	\$0	\$0	\$0	\$0	\$0	\$0	\$3,758
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$217	\$69	\$138	\$17	\$19	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$585
Office Supplies	\$78	\$24	\$23	\$61	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$231
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$88
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
Total Administrative	\$13,985	\$14,438	\$13,824	\$14,402	\$15,128	\$16,330	\$0	\$0	\$0	\$0	\$0	\$0	\$88,106
Operating Expenditures													
Salaries	\$7,102	\$7,239	\$6,538	\$8,164	(\$969)	\$9,135	\$0	\$0	\$0	\$0	\$0	\$0	\$37,209
Administrative Fees	\$50	\$52	\$47	\$57	\$0	\$58	\$0	\$0	\$0	\$0	\$0	\$0	\$264
FICA Expense	\$533	\$544	\$491	\$616	(\$73)	\$699	\$0	\$0	\$0	\$0	\$0	\$0	\$2,811
Employee Insurance	\$417	\$417	\$440	\$414	\$450	\$312	\$0	\$0	\$0	\$0	\$0	\$0	\$2,451
Workers Compensation	\$141	\$144	\$130	\$163	(\$19)	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$742
Unemployment	\$0	\$0	\$0	\$396	(\$7)	\$481	\$0	\$0	\$0	\$0	\$0	\$0	\$870
Other Contractual	\$328	\$400	\$387	\$363	\$387	\$289	\$0	\$0	\$0	\$0	\$0	\$0	\$2,153
Training	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138
Dues, Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$275
Total Operating	\$8,710	\$8,796	\$8,034	\$10,173	(\$232)	\$11,430	\$0	\$0	\$0	\$0	\$0	\$0	\$46,911

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	\$1,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,889
Lake Bank Restoration	\$0	\$0	\$12,753	\$0	\$26,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,175
Environmental Services	\$0	\$4,374	\$0	\$0	\$5,060	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$9,568
Water Management System	\$7,565	\$7,765	\$8,677	\$7,565	\$7,763	\$8,875	\$0	\$0	\$0	\$0	\$0	\$0	\$48,208
Control Burns	\$0	\$3,652	\$0	\$10,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,408
Contingencies	\$0	\$0	\$365	\$840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,205
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$230	\$0	\$1,346	\$0	\$0	\$2,158	\$0	\$0	\$0	\$0	\$0	\$0	\$3,734
Total Maintenance	\$7,795	\$15,790	\$23,141	\$19,161	\$41,134	\$11,167	\$0	\$0	\$0	\$0	\$0	\$0	\$118,188

Grounds Maintenance Expenditures

Salaries	\$10,446	\$10,924	\$9,827	\$12,034	\$10,055	\$11,119	\$0	\$0	\$0	\$0	\$0	\$0	\$64,404
Administrative Fees	\$228	\$244	\$221	\$268	\$221	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$1,426
FICA	\$740	\$775	\$697	\$865	\$723	\$801	\$0	\$0	\$0	\$0	\$0	\$0	\$4,601
Health Insurance	\$1,818	\$1,818	\$1,814	\$1,758	\$1,774	\$1,860	\$0	\$0	\$0	\$0	\$0	\$0	\$10,841
Workers Compensation	\$208	\$218	\$196	\$239	\$200	\$222	\$0	\$0	\$0	\$0	\$0	\$0	\$1,282
Unemployment	\$17	\$17	\$16	\$337	\$454	\$357	\$0	\$0	\$0	\$0	\$0	\$0	\$1,698
Contract Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$114	\$114	\$114	\$114	\$127	\$117	\$0	\$0	\$0	\$0	\$0	\$0	\$700
Utilities	\$450	\$500	\$390	\$349	\$374	\$384	\$0	\$0	\$0	\$0	\$0	\$0	\$2,447
Insurance	\$86	\$86	\$86	\$86	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$517
Repairs	\$488	\$248	\$1,195	\$1,087	\$250	\$1,133	\$0	\$0	\$0	\$0	\$0	\$0	\$4,401
Fuel	\$1,626	\$1,366	\$1,198	\$1,787	\$1,037	\$1,781	\$0	\$0	\$0	\$0	\$0	\$0	\$8,795
Park Maintenance	\$144	\$137	\$172	\$152	\$145	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$902
Chemicals	\$462	\$215	\$388	\$344	\$278	\$566	\$0	\$0	\$0	\$0	\$0	\$0	\$2,252
Contingencies	\$0	\$673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673
Refuse	\$215	\$215	\$215	\$215	\$860	\$860	\$0	\$0	\$0	\$0	\$0	\$0	\$2,580
Office Supplies	\$35	\$0	\$0	\$0	\$77	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$146
Uniforms	\$338	\$191	\$239	\$191	\$191	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$1,390
Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance Reserve - Transfer Out	\$2,538	\$2,538	\$2,538	\$2,538	\$2,538	\$2,538	\$0	\$0	\$0	\$0	\$0	\$0	\$15,228
Total Grounds Maintenance	\$19,954	\$20,278	\$19,304	\$22,865	\$19,389	\$22,494	\$0	\$0	\$0	\$0	\$0	\$0	\$124,284

Total Expenditures

Total Expenditures	\$50,443	\$59,302	\$64,303	\$66,600	\$75,420	\$61,421	\$0	\$0	\$0	\$0	\$0	\$0	\$377,489
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Excess Revenue/(Expenditures)

Excess Revenue/(Expenditures)	(\$45,753)	\$2,737	\$528,559	(\$48,464)	(\$52,140)	(\$44,716)	\$0	\$0	\$0	\$0	\$0	\$0	\$410,224
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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>													
Public	2,829	2,415	2,214	3,416	3,337	4,561	0	0	0	0	0	0	18,771
Prepaid	904	729	797	941	747	1,045	0	0	0	0	0	0	5,163
<i>Revenue per Round</i>													
Public	\$24	\$30	\$31	\$33	\$33	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$31
<i>Revenues:</i>													
Greens Fees	\$68,365	\$71,398	\$67,746	\$112,790	\$110,673	\$148,787	\$0	\$0	\$0	\$0	\$0	\$0	\$579,759
Greens Cards - Sales	\$7,483	\$4,096	\$1,483	\$9,494	\$7,282	\$6,204	\$0	\$0	\$0	\$0	\$0	\$0	\$36,042
Greens Cards - Usage	(\$19,272)	(\$10,854)	(\$9,319)	(\$15,849)	(\$12,730)	(\$15,611)	\$0	\$0	\$0	\$0	\$0	\$0	(\$83,636)
Season Advances/Trail Fees	\$11,870	\$15,163	\$18,454	\$21,453	\$23,739	\$23,523	\$0	\$0	\$0	\$0	\$0	\$0	\$114,202
Season Advance/Trail Fees Surcharge	\$210	\$240	\$120	\$135	\$105	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$930
Driving Range	\$3,896	\$3,145	\$3,509	\$4,425	\$4,051	\$5,690	\$0	\$0	\$0	\$0	\$0	\$0	\$24,715
Golf Lessons	\$1,175	\$85	\$125	\$535	\$245	\$530	\$0	\$0	\$0	\$0	\$0	\$0	\$2,695
Merchandise Sales	\$5,824	\$5,808	\$6,993	\$9,569	\$5,505	\$12,336	\$0	\$0	\$0	\$0	\$0	\$0	\$48,035
Restaurant	\$19,570	\$16,281	\$16,342	\$22,627	\$19,938	\$30,473	\$0	\$0	\$0	\$0	\$0	\$0	\$125,231
Special Assessments - Operations	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$0	\$0	\$0	\$0	\$0	\$0	\$10,910
Miscellaneous Income	(\$78)	\$158	\$1,997	\$3,504	\$43	\$4,195	\$0	\$0	\$0	\$0	\$0	\$0	\$9,819
Total Revenues	\$100,860	\$107,338	\$109,267	\$170,502	\$160,670	\$218,066	\$0	\$0	\$0	\$0	\$0	\$0	\$866,702
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,329	\$1,229	\$2,326	\$1,294	\$1,216	\$1,222	\$0	\$0	\$0	\$0	\$0	\$0	\$8,617
Travel & Per Diem	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Telephone	\$923	\$56	\$1,765	\$898	\$929	\$924	\$0	\$0	\$0	\$0	\$0	\$0	\$5,496
Postage	\$196	\$49	\$0	\$49	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$328
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$720
Utilities	\$415	\$396	\$370	\$491	\$417	\$383	\$0	\$0	\$0	\$0	\$0	\$0	\$2,472
Repairs & Maintenance	\$1,180	\$73	\$395	\$185	\$252	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$2,409
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advertising	\$480	\$883	\$1,216	\$32	\$510	\$632	\$0	\$0	\$0	\$0	\$0	\$0	\$3,873
Bank Charges	\$1,635	\$1,684	\$1,479	\$1,920	\$2,368	\$2,705	\$0	\$0	\$0	\$0	\$0	\$0	\$11,790
Office Supplies	\$148	\$117	\$108	\$36	\$75	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$617
Operating Supplies	\$663	\$390	\$671	\$1,136	\$550	\$641	\$0	\$0	\$0	\$0	\$0	\$0	\$4,051
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$150	\$110	\$0	\$0	\$0	\$325	\$0	\$0	\$0	\$0	\$0	\$0	\$585
Drug Testing - All Departments	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
Training, Education, & Employee Relations	\$0	\$0	\$1,126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,126
Contractual Security	\$0	\$263	\$263	\$263	\$363	\$363	\$0	\$0	\$0	\$0	\$0	\$0	\$1,514
IT Services	\$0	\$0	\$0	\$150	\$200	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$650
Total Golf Course Expenditures	\$7,119	\$5,250	\$9,733	\$6,548	\$6,879	\$8,768	\$0	\$0	\$0	\$0	\$0	\$0	\$44,296

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Salaries	\$7,008	\$6,188	\$6,723	\$8,564	\$6,445	\$9,608	\$0	\$0	\$0	\$0	\$0	\$0	\$44,536
Administrative Fees	\$267	\$307	\$362	\$331	\$326	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$2,005
FICA Expense	\$495	\$576	\$574	\$784	\$604	\$744	\$0	\$0	\$0	\$0	\$0	\$0	\$3,777
Health Insurance	\$258	\$260	\$260	\$180	\$226	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$1,407
Workers Compensation	\$139	\$123	\$134	\$167	\$129	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$879
Unemployment	\$249	\$245	\$145	\$674	\$438	\$549	\$0	\$0	\$0	\$0	\$0	\$0	\$2,300
Drug Testing	\$0	\$70	\$0	\$105	\$0	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$327
Utilities	\$952	\$992	\$905	\$1,025	\$957	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$5,805
Gas	\$74	\$64	\$65	\$91	\$57	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$449
Repairs & Maintenance	\$1,761	\$617	\$344	\$544	\$446	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$4,019
Pest Control	\$136	\$136	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$817
Kitchen Equipment/Supplies	\$0	\$143	\$176	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Paper and Plastic Supplies	\$762	\$324	\$593	\$599	\$744	\$831	\$0	\$0	\$0	\$0	\$0	\$0	\$3,852
Operating Supplies	\$806	\$172	\$295	\$478	\$358	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$2,681
Training, Education & Employee Relations	\$72	\$72	\$122	\$296	\$296	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$804
Food Cost	\$6,771	\$4,735	\$5,106	\$4,789	\$5,128	\$6,813	\$0	\$0	\$0	\$0	\$0	\$0	\$33,341
Beer Cost	\$1,636	\$1,909	\$1,455	\$2,180	\$2,520	\$2,887	\$0	\$0	\$0	\$0	\$0	\$0	\$12,587
Beverage Cost	\$1,110	\$981	\$1,717	\$1,055	\$1,084	\$1,541	\$0	\$0	\$0	\$0	\$0	\$0	\$7,489
Wine Cost	\$45	\$69	\$114	\$120	\$124	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$725
Liquor Cost	\$71	\$283	\$422	\$462	\$812	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$2,179
Employee Meals	\$389	\$324	\$346	\$321	\$244	\$396	\$0	\$0	\$0	\$0	\$0	\$0	\$2,020
Dues, Licenses & Subscriptions	\$208	\$208	\$208	\$208	\$170	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$1,173
Uniforms	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
Equipment Lease	\$140	\$140	\$140	\$140	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$840
Total Restaurant Expenditures	\$23,349	\$18,934	\$20,342	\$23,234	\$21,383	\$27,299	\$0	\$0	\$0	\$0	\$0	\$0	\$134,541
Proshop:													
Salaries	\$6,137	\$5,724	\$4,841	\$6,685	\$5,222	\$8,331	\$0	\$0	\$0	\$0	\$0	\$0	\$36,940
Administrative Fees	\$231	\$190	\$181	\$220	\$181	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$1,205
FICA	\$469	\$438	\$370	\$511	\$400	\$637	\$0	\$0	\$0	\$0	\$0	\$0	\$2,826
Health Insurance	\$27	\$27	\$27	\$19	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$156
Workers Compensation	\$122	\$114	\$96	\$133	\$104	\$166	\$0	\$0	\$0	\$0	\$0	\$0	\$736
Unemployment	\$134	\$113	\$39	\$469	\$290	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$1,353
Golf Printing	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139
Utilities	\$637	\$699	\$610	\$629	\$636	\$627	\$0	\$0	\$0	\$0	\$0	\$0	\$3,839
Repairs	\$0	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Pest Control	\$136	\$136	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$817
Supplies	\$207	\$221	\$105	\$158	\$105	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$1,116
Uniforms	\$0	\$46	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294
Total Pro Shop Expenditures	\$8,239	\$8,003	\$6,576	\$9,134	\$7,102	\$10,754	\$0	\$0	\$0	\$0	\$0	\$0	\$49,808
Merchandise Sales:													
Cost of Goods Sold	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$26,869
Total Merchandise Sales	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$26,869

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Cart Facility:													
Salaries	\$4,227	\$4,267	\$3,425	\$5,005	\$4,597	\$6,134	\$0	\$0	\$0	\$0	\$0	\$0	\$27,655
Administrative Fees	\$597	\$410	\$370	\$450	\$370	\$435	\$0	\$0	\$0	\$0	\$0	\$0	\$2,433
FICA Expense	\$323	\$326	\$262	\$383	\$352	\$469	\$0	\$0	\$0	\$0	\$0	\$0	\$2,116
Workers Compensation	\$84	\$85	\$68	\$100	\$92	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$551
Unemployment	\$222	\$220	\$177	\$284	\$255	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$1,499
Utilities	\$760	\$1,023	\$1,013	\$1,038	\$1,096	\$1,114	\$0	\$0	\$0	\$0	\$0	\$0	\$6,044
Fuel	\$48	\$32	\$32	\$53	\$28	\$74	\$0	\$0	\$0	\$0	\$0	\$0	\$267
Golf Cart Lease	\$4,320	\$4,320	\$4,320	\$4,320	\$4,320	\$4,320	\$0	\$0	\$0	\$0	\$0	\$0	\$25,920
Cart Maintenance	\$38	\$385	\$611	\$217	\$379	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$1,750
Cart & Facilities Supplies	\$45	\$47	\$53	\$66	\$0	\$67	\$0	\$0	\$0	\$0	\$0	\$0	\$278
Driving Range	\$217	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$508
Uniforms	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118
Total Cart Facility	\$10,800	\$11,207	\$10,332	\$11,916	\$11,488	\$13,196	\$0	\$0	\$0	\$0	\$0	\$0	\$68,939

Starter Marshals:

Salaries	\$1,560	\$2,210	\$1,637	\$3,025	\$3,286	\$3,628	\$0	\$0	\$0	\$0	\$0	\$0	\$15,345
Administrative Fees	\$180	\$186	\$200	\$245	\$202	\$224	\$0	\$0	\$0	\$0	\$0	\$0	\$1,238
FICA Expense	\$119	\$169	\$125	\$231	\$251	\$278	\$0	\$0	\$0	\$0	\$0	\$0	\$1,174
Workers Compensation	\$31	\$44	\$33	\$60	\$65	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$306
Unemployment	\$82	\$116	\$86	\$170	\$182	\$201	\$0	\$0	\$0	\$0	\$0	\$0	\$838
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Starter Marshals	\$1,973	\$2,726	\$2,080	\$3,732	\$3,987	\$4,402	\$0	\$0	\$0	\$0	\$0	\$0	\$18,900

Golf Course Maintenance:

Salaries	\$23,769	\$23,101	\$25,804	\$25,209	\$20,648	\$24,326	\$0	\$0	\$0	\$0	\$0	\$0	\$142,857
Administrative Fees	\$554	\$532	\$1,636	\$522	\$441	\$547	\$0	\$0	\$0	\$0	\$0	\$0	\$3,071
FICA Expense	\$1,786	\$1,726	\$1,636	\$1,873	\$1,516	\$1,794	\$0	\$0	\$0	\$0	\$0	\$0	\$10,332
Employee Insurance	\$2,896	\$1,850	\$2,054	\$1,728	\$2,923	\$4,374	\$0	\$0	\$0	\$0	\$0	\$0	\$15,824
Workers Compensation	\$473	\$458	\$428	\$409	\$409	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$2,750
Unemployment	\$420	\$221	\$144	\$1,763	\$761	\$715	\$0	\$0	\$0	\$0	\$0	\$0	\$4,025
Drug Testing	\$500	\$35	\$0	\$35	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$143
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Telephone/Internet	\$0	\$233	\$264	\$280	\$264	\$264	\$0	\$0	\$0	\$0	\$0	\$0	\$1,304
Utilities/Water	\$2,055	\$2,196	\$1,899	\$1,507	\$1,745	\$1,808	\$0	\$0	\$0	\$0	\$0	\$0	\$11,211
Repairs	\$1,278	\$1,359	\$1,772	\$3,558	\$1,866	\$3,487	\$0	\$0	\$0	\$0	\$0	\$0	\$13,321
Fuel & Oil	\$3,569	\$2,834	\$2,629	\$3,890	\$2,277	\$4,013	\$0	\$0	\$0	\$0	\$0	\$0	\$19,214
Pest Control	\$111	\$111	\$111	\$111	\$111	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$665
Irrigation/Drainage	\$1,972	\$1,721	\$29	\$2,278	\$1,799	\$3,004	\$0	\$0	\$0	\$0	\$0	\$0	\$10,804
Sand and Topsoil	\$0	\$546	\$270	\$1,432	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,519
Flower/Mulch	\$537	\$199	\$0	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,226
Chemicals	\$5,096	\$2,704	\$4,557	\$2,037	\$2,217	\$6,904	\$0	\$0	\$0	\$0	\$0	\$0	\$23,515
Fertilizer	\$0	\$1,934	\$2,571	\$3,075	\$3,213	\$2,924	\$0	\$0	\$0	\$0	\$0	\$0	\$13,718
Seed/Sod	\$133	\$701	\$133	\$133	\$701	\$701	\$0	\$0	\$0	\$0	\$0	\$0	\$3,507
Trash Removal	\$100	\$0	\$0	\$92	\$0	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$795
Contingency	\$64	\$64	\$64	\$64	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$5,366
First Aid	\$64	\$64	\$64	\$64	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$242
Leased Labor	\$64	\$64	\$64	\$64	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Office Supplies	\$679	\$623	\$1,281	\$0	\$949	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$64
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$80	\$0	\$0	\$0	\$0	\$0	\$0	\$3,612
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soil & Water Testing	\$523	\$480	\$645	\$516	\$516	\$788	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,467
Equipment Rental	\$5,973	\$6,080	\$5,951	\$5,974	\$5,951	\$5,951	\$0	\$0	\$0	\$0	\$0	\$0	\$35,879
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Truck Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$52,488	\$53,548	\$55,939	\$58,504	\$49,211	\$63,038	\$0	\$0	\$0	\$0	\$0	\$0	\$352,729

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$300
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$1,875
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$750
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$28,140
Insurance	\$6,167	\$6,167	\$6,167	\$3,381	\$4,762	\$4,762	\$0	\$0	\$0	\$0	\$0	\$0	\$31,406
Property Taxes	\$413	\$413	\$476	\$476	\$476	\$477	\$0	\$0	\$0	\$0	\$0	\$0	\$2,732
Total Administrative Expenditures	\$11,840	\$11,840	\$11,904	\$9,118	\$10,500	\$10,500	\$0	\$0	\$0	\$0	\$0	\$0	\$65,703
<i>Reserves:</i>													
Renewal & Replacement	\$2,497	\$2,017	\$2,147	\$2,185	\$3,410	\$3,213	\$0	\$0	\$0	\$0	\$0	\$0	\$15,470
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$2,497	\$2,017	\$2,147	\$2,185	\$3,410	\$3,213	\$0	\$0	\$0	\$0	\$0	\$0	\$15,470
Total Revenues	\$100,860	\$107,338	\$109,267	\$170,502	\$160,670	\$218,066	\$0	\$0	\$0	\$0	\$0	\$0	\$866,702
Total Expenditures	\$123,248	\$116,089	\$127,588	\$131,644	\$117,332	\$141,353	\$0	\$0	\$0	\$0	\$0	\$0	\$757,255
Operating Income (Loss)	(\$22,388)	(\$8,751)	(\$18,321)	\$38,858	\$43,337	\$76,713	\$0	\$0	\$0	\$0	\$0	\$0	\$109,448
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$279,178
Interest Income	\$5	\$5	\$4	\$4	\$4	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$25
Interest Expense	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	\$0	\$0	\$0	\$0	\$0	\$0	(\$106,947)
Principal Expense	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	\$0	\$0	\$0	\$0	\$0	\$0	(\$172,500)
Total Non Operating Revenues/(Expenditures)	(\$40)	(\$40)	(\$41)	(\$41)	(\$41)	(\$41)	\$0	\$0	\$0	\$0	\$0	\$0	(\$244)
Net Non Operating Income / (Loss)	(\$22,428)	(\$8,791)	(\$18,362)	\$38,817	\$43,296	\$76,672	\$0	\$0	\$0	\$0	\$0	\$0	\$109,204

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	\$5,824	\$5,808	\$6,993	\$9,569	\$5,505	\$12,336	\$0	\$0	\$0	\$0	\$0	\$0	\$46,035
Total Revenues	\$5,824	\$5,808	\$6,993	\$9,569	\$5,505	\$12,336	\$0	\$0	\$0	\$0	\$0	\$0	\$46,035
<i>Expenditures</i>													
Cost of Goods Sold	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$26,869
Total Expenditures	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$26,869
Operating Income (Loss)	\$881	\$3,244	(\$1,543)	\$2,296	\$2,133	\$12,154	\$0	\$0	\$0	\$0	\$0	\$0	\$19,166

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	\$9,960	\$8,134	\$8,663	\$11,292	\$9,679	\$14,156	\$0	\$0	\$0	\$0	\$0	\$0	\$61,885
Wine Sales	\$109	\$187	\$120	\$393	\$333	\$503	\$0	\$0	\$0	\$0	\$0	\$0	\$1,645
Beer Sales	\$5,167	\$4,266	\$4,934	\$5,745	\$5,451	\$9,391	\$0	\$0	\$0	\$0	\$0	\$0	\$33,953
Beverage Sales	\$2,950	\$2,353	\$2,433	\$3,348	\$2,773	\$4,417	\$0	\$0	\$0	\$0	\$0	\$0	\$18,274
Liquor Sales	\$1,202	\$1,341	\$1,192	\$1,849	\$1,702	\$2,005	\$0	\$0	\$0	\$0	\$0	\$0	\$9,291
Gift Cards - Restaurant (Sales)	\$3,550	\$906	\$2,702	\$1,831	\$1,632	\$986	\$0	\$0	\$0	\$0	\$0	\$0	\$11,607
Gift Cards/Season Advance- Rest. (Usage)	(\$3,459)	(\$2,617)	(\$3,640)	(\$3,418)	(\$2,258)	(\$2,565)	\$0	\$0	\$0	\$0	\$0	\$0	(\$17,957)
Tournaments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Season Advance/Trail Fees (Rest)	\$91	\$1,712	\$938	\$1,586	625.91	\$1,578	\$0	\$0	\$0	\$0	\$0	\$0	\$6,532
Total Revenues	\$19,570	\$16,281	\$16,342	\$22,627	\$19,938	\$30,473	\$0	\$0	\$0	\$0	\$0	\$0	\$125,231
Expenditures													
Salaries	\$7,008	\$6,188	\$6,723	\$8,564	\$6,445	\$9,608	\$0	\$0	\$0	\$0	\$0	\$0	\$44,536
Administrative Fees	\$267	\$307	\$362	\$331	\$326	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$2,005
FICA Expense	\$495	\$576	\$574	\$784	\$604	\$744	\$0	\$0	\$0	\$0	\$0	\$0	\$3,777
Health Insurance	\$258	\$258	\$260	\$180	\$226	\$226	\$0	\$0	\$0	\$0	\$0	\$0	\$1,407
Workers Compensation	\$139	\$123	\$134	\$167	\$129	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$879
Unemployment	\$249	\$245	\$145	\$674	\$438	\$549	\$0	\$0	\$0	\$0	\$0	\$0	\$2,300
Drug Testing	\$0	\$70	\$0	\$105	\$0	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$327
Utilities	\$952	\$982	\$905	\$1,025	\$957	\$973	\$0	\$0	\$0	\$0	\$0	\$0	\$5,805
Gas	\$74	\$64	\$65	\$91	\$57	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$449
Repairs & Maintenance	\$1,761	\$617	\$344	\$544	\$446	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$4,019
Pest Control	\$136	\$136	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$817
Kitchen Equipment/Supplies	\$0	\$143	\$176	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Paper & Plastic Supplies	\$762	\$324	\$593	\$599	\$744	\$831	\$0	\$0	\$0	\$0	\$0	\$0	\$3,852
Operating Supplies	\$806	\$172	\$295	\$478	\$358	\$571	\$0	\$0	\$0	\$0	\$0	\$0	\$2,681
Training, Education & Employee Relations	\$72	\$72	\$122	\$72	\$296	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$804
Food Cost	\$6,771	\$4,735	\$5,106	\$4,789	\$5,128	\$6,813	\$0	\$0	\$0	\$0	\$0	\$0	\$33,341
Beer Cost	\$1,636	\$1,909	\$1,455	\$2,180	\$2,520	\$2,887	\$0	\$0	\$0	\$0	\$0	\$0	\$12,587
Beverage Cost	\$1,110	\$981	\$1,717	\$1,055	\$1,084	\$1,541	\$0	\$0	\$0	\$0	\$0	\$0	\$7,489
Wine Cost	\$45	\$69	\$114	\$120	\$124	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$725
Liquor Cost	\$71	\$283	\$422	\$462	\$812	\$129	\$0	\$0	\$0	\$0	\$0	\$0	\$2,179
Employee Meals	\$389	\$324	\$346	\$321	\$244	\$396	\$0	\$0	\$0	\$0	\$0	\$0	\$2,020
Due, Licenses & Subscriptions	\$208	\$208	\$208	\$208	\$170	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$1,173
Uniforms	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
Equipment Lease	\$140	\$140	\$140	\$140	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$840
Total Expenditures	\$23,349	\$18,934	\$20,342	\$23,234	\$21,383	\$27,299	\$0	\$0	\$0	\$0	\$0	\$0	\$134,541
Operating Income (Loss)	(\$3,779)	(\$2,653)	(\$4,000)	(\$607)	(\$1,445)	\$3,175	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,310)

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

Rounds of Golf

	<u>Monthly</u>	%	<u>Year-to-Date</u>	%
Rounds of Golf - Public	4,561	%	18,771	%
Rounds of Golf - Green Card Usage	437	8%	2,113	9%
Rounds of Golf - CDD Resident	487	9%	1,980	8%
Rounds of Golf - Public	3,637	65%	14,678	61%
Rounds of Golf - Prepaid	1,045	19%	5,163	22%
Total Rounds	5,606	100%	23,934	100%

Revenues

Greens Fees	\$ 148,787		\$ 579,759	
Green Card Usage	\$ (15,611)		\$ (83,636)	
Adjusted Greens Fee Revenue (Net)	\$ 133,176		\$ 496,123	
Revenues Green Card Usage	\$ (15,611)		\$ (83,636)	
Revenues CDD Residents	\$ 16,032		\$ 63,329	
Revenues Public	\$ 132,755		\$ 516,430	
Revenues Prepaid	\$ 23,643		\$ 115,132	
	\$ 156,819		\$ 611,255	

Average Revenue Per Round

Revenue Per Round Green Card Usage	\$ (35.72)		\$ (39.58)	
Revenue Per Round CDD Residents	\$ 32.92		\$ 31.98	
Revenue Per Round Public	\$ 36.50		\$ 35.18	
Revenue Per Round Prepaid	\$ 22.62		\$ 22.30	