

Viera East
Community Development District
 Combined Balance Sheet
 March 31, 2013

	Governmental Fund Types			Account Groups		Totals (Memorandum and) 2013
	General	Capital Reserve	Debt Service	General Fixed Assets	General Long- Term Debt	
Assets						
Operating Account	\$587,737					\$1,121,197
Accounts Receivable						\$7,007
Assessment Receivable						\$0
Due From Golf Course	\$158					\$158
Due From General Fund			\$19,705			\$23,965
Inventory - Restaurant						\$9,098
Inventory - Pro Shop						\$35,806
Investments						
Custody Account	\$14,176	\$450,189				\$464,365
Benefit Assessment-Series 2012						\$300,001
Reserve - Series 2012						\$280,287
Temporary Interest - Series 2012						\$5,273
Bond Service 2003						\$1,179,050
Bond Service 2006						\$811,663
Improvements (Net of Depreciation)				\$4,992,618		\$811,663
Prepaid Expenses						\$61,469
Cost of Issuance						\$79,357
Cost of Issuance - Series 2012						\$288,851
Amount Available in Debt Service					\$2,010,418	\$2,010,418
Amount to be Provided/Long Term Debt					\$15,394,582	\$15,394,582
Total Assets	\$602,070	\$450,189	\$2,010,418	\$4,992,618	\$17,405,000	\$28,622,966
Liabilities						
Accounts Payable	\$22,921					\$33,758
Accrued Expenses						\$5,973
Deferred Revenue- Season Advance						\$111,704
Deferred Revenue- Special Assessments						\$272,332
Deferred Revenue- Season Advance (Rest.)						\$0
Due to General Fund						\$158
Accrued Interest Payable						\$98,500
Accrued Principal Payable						\$162,500
Golf Cart Lease Payable						\$157,148
Sales Tax Payable						\$15,928
Due to Golf Course	\$4,260					\$4,260
Due to Debt Service						\$0
Bonds Payable - Series 2012					\$17,405,000	\$23,210,000
Bond Discount						(\$370,526)
Fund Equity, Other Credits						
Retained Earnings						(\$3,106,885)
Fund Balances						\$1,025,078
Unreserved	\$574,889	\$450,189				\$2,010,418
Reserved for Debt Service			\$2,010,418			\$4,992,618
Investments in General Fixed Assets				\$4,992,618		\$4,992,618
Total Liabilities, Fund Equity, Other	\$602,070	\$450,189	\$2,010,418	\$4,992,618	\$17,405,000	\$28,622,966

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2013

	Adopted Budget	Prorated Budget 3/31/13	Actual 3/31/13	Variance
<i>Revenues</i>				
Maintenance Assessments	\$826,157	\$793,062	\$793,062	\$0
Golf Course Administrative Services	\$56,280	\$28,140	\$28,140	\$0
Interest Income	\$100	\$50	\$0	(\$50)
Miscellaneous Income	\$0	\$0	\$158	\$158
Total Revenues	\$882,537	\$821,252	\$821,360	\$108

Administrative Expenditures

Supervisors Fees	\$26,797	\$13,399	\$13,596	(\$197)
Engineering Fees	\$5,000	\$2,500	\$0	\$2,500
Attorney's Fees	\$10,000	\$5,000	\$90	\$4,910
Arbitrage	\$1,200	\$600	\$0	\$600
Dissemination	\$2,000	\$2,000	\$2,000	\$0
Trustee Fees	\$10,500	\$5,250	\$4,578	\$672
Annual Audit	\$10,250	\$10,500	\$10,500	\$0
Collection Agent	\$2,500	\$2,500	\$2,500	\$0
Tax Collector	\$17,756	\$17,756	\$17,773	(\$17)
Management Fees	\$84,514	\$42,257	\$44,417	(\$2,160)
Computer Services	\$1,000	\$500	\$500	\$0
Records Storage	\$1,700	\$850	\$0	\$850
Telephone	\$2,160	\$1,080	\$0	\$1,080
Postage	\$3,000	\$1,500	\$1,001	\$499
Printing & Binding	\$4,000	\$2,000	\$779	\$1,221
Insurance	\$4,563	\$4,563	\$4,563	\$0
Legal Advertising	\$3,000	\$1,500	\$369	\$1,131
Other Current Charges	\$1,500	\$750	\$740	\$10
Office Supplies	\$4,500	\$2,250	\$270	\$1,980
Dues & Licenses	\$175	\$175	\$175	\$0
Website Maintenance	\$2,400	\$1,200	\$1,200	\$0
Total Administrative	\$198,515	\$118,130	\$105,049	\$13,080

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2013

	Adopted Budget	Prorated Budget 3/31/13	Actual 3/31/13	Variance
<i>Operating Expenditures</i>				
Salaries	\$134,965	\$67,483	\$54,806	\$12,677
Administrative Fee	\$2,006	\$1,003	\$771	\$232
FICA Expense	\$10,325	\$5,163	\$4,042	\$1,120
Employee Insurance	\$10,637	\$5,319	\$2,557	\$2,761
Workers Compensation	\$3,158	\$1,579	\$914	\$665
Unemployment	\$2,600	\$1,300	\$979	\$321
Other Contractual	\$3,690	\$1,845	\$2,263	(\$418)
Training	\$0	\$0	\$1,080	(\$1,080)
Uniforms	\$0	\$0	\$15	(\$15)
Total Operating	\$167,381	\$83,691	\$67,426	\$16,264

Maintenance Expenditures

Canal Maintenance	\$15,000	\$2,631	\$2,631	\$0
Lake Bank Restoration	\$40,000	\$40,000	\$41,975	(\$1,975)
Environmental Services	\$74,000	\$37,000	\$9,110	\$27,890
Water Management System	\$99,000	\$49,500	\$50,961	(\$1,461)
Contingencies	\$10,000	\$5,000	\$7,964	(\$2,964)
Fire Line Maintenance	\$6,000	\$1,615	\$1,615	\$0
Basin Repair	\$5,000	\$0	\$0	\$0
Total Maintenance	\$249,000	\$135,746	\$114,256	\$21,490

Grounds Maintenance Expenditures

Salaries	\$123,272	\$61,636	\$60,877	\$759
Administrative Fees	\$2,753	\$1,377	\$1,379	(\$3)
FICA	\$9,430	\$4,715	\$4,381	\$334
Health Insurance	\$24,634	\$12,317	\$10,067	\$2,250

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2013

	Adopted Budget	Prorated Budget 3/31/13	Actual 3/31/13	Variance
Grounds Maintenance (continued)				
Workers Compensation	\$2,885	\$1,443	\$1,065	\$377
Unemployment	\$3,000	\$1,500	\$1,550	(\$50)
Contract Labor	\$10,000	\$5,000	\$0	\$5,000
Telephone	\$3,600	\$1,800	\$1,272	\$528
Equipment Rental	\$2,000	\$1,000	\$0	\$1,000
Insurance	\$3,887	\$3,887	\$2,343	\$1,544
Repairs	\$9,000	\$4,500	\$5,537	(\$1,037)
Fuel	\$20,000	\$10,000	\$9,779	\$221
Drainage Repairs	\$2,500	\$1,250	\$0	\$1,250
Park Maintenance	\$1,500	\$750	\$981	(\$231)
Chemicals	\$5,000	\$2,500	\$2,134	\$366
Contingencies	\$2,000	\$1,000	\$150	\$850
Refuse	\$9,000	\$4,500	\$3,989	\$511
Uniforms	\$3,000	\$1,500	\$988	\$512
Renewal & Replacement	\$30,000	\$15,000	\$179	\$14,821
Operating Reserves	\$180	\$90	\$0	\$90
Maintenance Reserve- Transfer Out	\$0	\$0	\$450,000	(\$450,000)
Total Grounds Maintenance	\$267,641	\$135,764	\$556,673	(\$420,909)
Total Expenditures	\$882,537	\$473,330	\$843,405	(\$370,074)
Excess Revenue/(Expenditures)	\$0	\$347,922	(\$22,044)	(\$369,966)
Beginning Fund Balance	\$0	\$0	\$596,934	\$596,934
Ending Fund Balance	\$0	\$347,922	\$574,889	\$226,967

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending March 31, 2013

	Adopted Budget	Prorated Budget 3/31/13	Actual 3/31/13	Variance
<u>Revenues</u>				
Interest Income	\$0	\$0	\$188	\$188
Maintenance Reserve Funding-Transfer In	\$0	\$0	\$450,000	\$450,000
Total Revenues	\$0	\$0	\$450,188	\$450,188
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Excess Revenues/(Expenditures)	\$0		\$450,188	
Beginning Fund Balance	\$0		\$2	
Ending Fund Balance	\$0		\$450,189	

Community Development District

Debt Service Fund

Statement of Revenues & Expenditures

For Period Ending March 31, 2013

	Adopted Budget	Prorated Budget 3/31/13	Actual 3/31/13	Variance
<u>Revenues</u>				
Special Assessments	\$2,185,319	\$2,025,450	\$2,025,450	\$0
Interest Income	\$250	\$104	\$121	\$17
Total Revenues	\$2,185,569	\$2,025,554	\$2,025,571	\$17
<u>Expenditures</u>				
<u>Series 2003A</u>				
Interest-11/1	\$44,504	\$44,504	\$44,504	\$0
Interest-5/1	\$44,504	\$0	\$0	\$0
Principal-5/1	\$1,180,000	\$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	\$42,768	\$42,616	\$42,616	\$0
Total Expenditures	\$2,174,276	\$518,370	\$518,370	\$0
Excess Revenues/(Expenditures)	\$11,293		\$1,507,201	
Beginning Fund Balance	\$502,275		\$503,217	
Ending Fund Balance	\$513,568		\$2,010,418	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending March 31, 2013

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Public	36,500	4,120	4,745	(625)	17,218	20,035	(2,817)
Prepaid Rounds	-	1,021	-	-	6,906	-	-
Prepaid Members	75	1	-	-	81	75	6
<i>Revenue per Round</i>							
Public	\$27	\$30	\$27	\$3	\$29	\$27	\$2
<i>Revenues</i>							
Greens Fees/Cart Fees	\$985,500	\$125,587	\$128,115	(\$2,528)	\$499,984	\$540,941	(\$40,957)
Greens Cards	\$100,000	\$10,517	\$13,000	(\$2,483)	\$52,927	\$54,890	(\$1,963)
Season Advance/Trail Fees	\$240,000	\$38,363	\$31,200	\$7,163	\$152,299	\$131,736	\$20,563
Season Advance/Trail Fees Surcharge	\$5,500	\$195	\$715	(\$520)	\$2,099	\$3,019	(\$920)
Driving Range	\$62,000	\$6,854	\$8,060	(\$1,206)	\$30,427	\$34,032	(\$3,605)
Golf Lessons	\$12,000	\$308	\$1,560	(\$1,252)	\$3,482	\$6,587	(\$3,105)
Merchandise Sales	\$149,000	\$11,123	\$19,370	(\$8,247)	\$54,519	\$81,786	(\$27,267)
Restaurant	\$265,404	\$37,028	\$34,503	\$2,526	\$146,718	\$145,680	\$1,038
Special Assessments - Operations	\$21,822	\$1,818	\$1,818	(\$0)	\$10,910	\$10,911	(\$0)
Miscellaneous Income	\$18,000	\$331	\$2,340	(\$2,009)	\$32,606	\$9,880	\$22,725
Total Revenues	\$1,859,226	\$232,125	\$240,681	(\$8,556)	\$985,971	\$1,019,462	(\$33,490)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$16,480	\$972	\$1,373	\$400	\$8,202	\$8,237	\$34
Travel & Per Diem	\$750	\$39	\$62	\$23	\$73	\$375	\$302
Telephone	\$5,600	\$869	\$466	(\$402)	\$3,622	\$2,799	(\$823)
Postage	\$1,750	\$92	\$146	\$54	\$454	\$875	\$421
Printing & Binding	\$1,500	\$0	\$125	\$125	\$37	\$750	\$713
Utilities	\$5,800	\$56	\$483	\$427	\$2,390	\$2,899	\$509
Repairs & Maintenance	\$5,000	\$0	\$417	\$417	\$2,518	\$2,499	(\$19)
Advertising	\$24,000	\$1,370	\$1,999	\$629	\$6,573	\$11,995	\$5,422
Bank Charges	\$30,000	\$2,844	\$2,499	(\$345)	\$12,191	\$14,994	\$2,803
Office Supplies	\$4,000	\$112	\$333	\$221	\$859	\$1,999	\$1,140
Operating Supplies	\$6,000	\$420	\$500	\$80	\$2,011	\$2,999	\$988
Dues, Licenses & Subscriptions	\$1,000	\$0	\$83	\$83	\$0	\$500	\$500
Training, Education & Employee Relations	\$500	\$25	\$42	\$17	\$222	\$250	\$28
Office Equipment	\$750	\$0	\$62	\$62	\$0	\$375	\$375
Contractual Security	\$2,400	\$162	\$200	\$38	\$1,734	\$1,200	(\$535)
IT Services	\$0	\$263	\$0	(\$263)	\$263	\$0	(\$263)
Total Golf Course Expenditures	\$105,530	\$7,225	\$8,791	\$1,566	\$41,149	\$52,744	\$11,595

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending March 31, 2013

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$93,507	\$10,623	\$10,789	\$167	\$44,094	\$46,749	\$2,655
Administrative Fees	\$4,362	\$503	\$503	(\$0)	\$2,213	\$2,181	(\$33)
FICA Expense	\$7,153	\$944	\$825	(\$118)	\$3,856	\$3,576	(\$280)
Health Insurance	\$5,168	\$330	\$431	\$100	\$2,280	\$2,584	\$304
Workers Compensation	\$1,870	\$182	\$216	\$34	\$770	\$935	\$165
Unemployment	\$2,900	\$605	\$335	(\$270)	\$1,809	\$1,450	(\$359)
Drug Testing	\$0	\$0	\$0	\$0	\$150	\$0	(\$150)
Utilities	\$11,110	\$953	\$1,444	\$491	\$5,399	\$6,098	\$699
Gas	\$3,000	\$114	\$390	\$276	\$426	\$1,647	\$1,221
Repairs & Maintenance	\$3,000	\$1,142	\$390	(\$752)	\$5,040	\$1,647	(\$3,393)
Paper & Plastic Supplies	\$0	\$320	\$0	(\$320)	\$320	\$0	(\$320)
Operating Supplies	\$15,000	\$782	\$1,950	\$1,168	\$6,641	\$8,234	\$1,592
Training, Education & Employee Relations	\$1,000	\$84	\$130	\$46	\$761	\$549	(\$212)
Food Cost	\$57,000	\$6,723	\$7,410	\$687	\$30,878	\$31,287	\$409
Beer Cost	\$22,000	\$2,568	\$2,860	\$292	\$10,314	\$12,076	\$1,762
Beverage Cost	\$20,000	\$799	\$2,600	\$1,801	\$4,529	\$10,978	\$6,449
Wine Cost	\$600	\$100	\$78	(\$22)	\$627	\$329	(\$298)
Liquor Cost	\$2,500	\$495	\$325	(\$170)	\$1,585	\$1,372	(\$213)
Employee Meals	\$2,400	\$276	\$312	\$36	\$1,465	\$1,317	(\$147)
Due, Licenses & Subscriptions	\$2,500	\$187	\$208	\$21	\$1,122	\$1,250	\$128
Uniforms	\$1,000	\$13	\$130	\$117	\$486	\$549	\$62
Total Restaurant Expenditures	\$256,070	\$27,744	\$31,327	\$3,583	\$124,763	\$134,808	\$10,045
<i>Pro Shop Expenditures</i>							
Salaries	\$116,703	\$10,454	\$13,466	\$3,011	\$45,147	\$58,346	\$13,199
Administrative Fee	\$3,009	\$231	\$347	\$116	\$1,003	\$1,504	\$501
FICA Expense	\$8,928	\$800	\$1,030	\$230	\$3,454	\$4,464	\$1,010
Health Insurance	\$1,755	\$46	\$146	\$101	\$321	\$877	\$557
Workers Compensation	\$1,751	\$183	\$135	(\$49)	\$792	\$808	\$16
Unemployment	\$2,500	\$359	\$192	(\$167)	\$1,154	\$1,154	(\$0)
Golf Printing	\$1,500	\$30	\$125	\$95	\$486	\$750	\$264
Utilities	\$8,500	\$614	\$708	\$94	\$3,651	\$4,250	\$599
Supplies	\$2,000	\$380	\$167	(\$213)	\$1,069	\$1,000	(\$69)
Uniforms	\$1,000	\$34	\$83	\$50	\$492	\$500	\$8
Dues, Licenses & Subscriptions	\$750	\$0	\$63	\$63	\$110	\$375	\$265
Training, Education & Employee Relations	\$1,500	\$0	\$125	\$125	\$255	\$750	\$495
Veterans Program	\$750	\$0	\$63	\$63	\$0	\$375	\$375
Total Pro Shop Expenditures	\$150,646	\$13,132	\$16,650	\$3,518	\$57,934	\$75,153	\$17,219
<i>Cart Facility</i>							
Salaries	\$70,663	\$5,797	\$8,153	\$2,356	\$22,064	\$35,328	\$13,264
Administrative Fee	\$4,619	\$485	\$533	\$48	\$1,938	\$2,309	\$371
FICA Expense	\$5,406	\$443	\$624	\$180	\$1,688	\$2,703	\$1,015
Workers Compensation	\$950	\$102	\$110	\$8	\$387	\$475	\$88
Unemployment	\$2,500	\$296	\$288	(\$7)	\$1,002	\$1,250	\$248
Utilities	\$12,500	\$1,359	\$1,042	(\$317)	\$5,802	\$6,250	\$448
Fuel	\$750	\$0	\$63	\$63	\$35	\$375	\$340
Cart Lease	\$51,840	\$4,320	\$4,320	\$0	\$26,070	\$25,920	(\$150)
Cart Maintenance	\$5,000	\$672	\$417	(\$256)	\$1,658	\$2,500	\$842
Cart & Facilities Supplies	\$2,000	\$0	\$167	\$167	\$32	\$1,000	\$968
Driving Range	\$1,500	\$0	\$125	\$125	\$526	\$750	\$224
Uniforms	\$1,000	\$0	\$83	\$83	\$0	\$500	\$500
Total Cart Facility	\$158,728	\$13,474	\$15,924	\$2,450	\$61,204	\$79,360	\$18,156
<i>Starter Marshals</i>							
Salaries	\$55,567	\$5,886	\$6,412	\$525	\$19,739	\$27,781	\$8,042
Administrative Fee	\$3,359	\$420	\$388	(\$32)	\$1,793	\$1,679	(\$113)
FICA Expense	\$4,251	\$450	\$491	\$40	\$1,510	\$2,125	\$615
Workers Compensation	\$750	\$103	\$87	(\$16)	\$346	\$375	\$29
Unemployment	\$1,700	\$300	\$196	(\$104)	\$947	\$850	(\$97)
Uniforms	\$750	\$0	\$63	\$63	\$0	\$375	\$375
Total Starter Marshals	\$66,377	\$7,159	\$7,635	\$476	\$24,334	\$33,185	\$8,852

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
For Period Ending March 31, 2013

	Adopted	Current Month			Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$89,400	\$5,391	\$7,450	\$2,059	\$32,215	\$44,700	\$12,485
Total Merchandise Sales	\$89,400	\$5,391	\$7,450	\$2,059	\$32,215	\$44,700	\$12,485
<i>Golf Course Maintenance</i>							
Salaries	\$331,570	\$0	\$38,258	\$38,258	\$0	\$165,770	\$165,770
Administrative Fee	\$7,092	\$0	\$818	\$818	\$0	\$3,546	\$3,546
FICA Expense	\$25,365	\$0	\$2,927	\$2,927	\$0	\$12,681	\$12,681
Health Insurance	\$47,220	\$0	\$3,935	\$3,935	\$0	\$23,609	\$23,609
Workers Compensation	\$5,400	\$0	\$623	\$623	\$0	\$2,700	\$2,700
Unemployment	\$7,700	\$0	\$888	\$888	\$0	\$3,850	\$3,850
Drug Testing	\$150	\$0	\$13	\$13	\$0	\$75	\$75
Consulting Fees	\$6,000	\$0	\$500	\$500	\$0	\$3,000	\$3,000
Telephone	\$4,000	\$214	\$333	\$119	\$1,228	\$2,000	\$772
Utilities/Water	\$28,000	\$2,728	\$2,333	(\$394)	\$15,090	\$14,000	(\$1,090)
Equipment Repairs	\$26,000	\$0	\$2,167	\$2,167	\$0	\$13,000	\$13,000
Fuel & Oil	\$45,000	\$5,504	\$3,750	(\$1,754)	\$19,102	\$22,500	\$3,398
Irrigation/Drainage	\$15,000	\$0	\$1,250	\$1,250	\$0	\$7,500	\$7,500
Sand/Topsoil	\$15,000	\$0	\$1,250	\$1,250	\$0	\$7,500	\$7,500
Flowers/Mulch	\$5,000	\$0	\$417	\$417	\$0	\$2,500	\$2,500
Chemicals	\$58,000	\$0	\$4,833	\$4,833	\$0	\$29,000	\$29,000
Fertilizer	\$45,000	\$0	\$3,750	\$3,750	\$0	\$22,500	\$22,500
Seed/Sod	\$9,000	\$0	\$750	\$750	\$0	\$4,500	\$4,500
Contingency	\$2,500	\$0	\$208	\$208	\$0	\$1,250	\$1,250
Trash Removal	\$2,500	\$0	\$208	\$208	\$0	\$1,250	\$1,250
Superintendent Expenses	\$1,000	\$0	\$83	\$83	\$0	\$500	\$500
Course Supplies	\$7,500	\$0	\$625	\$625	\$0	\$3,750	\$3,750
Janitorial Supplies	\$1,200	\$0	\$100	\$100	\$0	\$600	\$600
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$0	\$600	\$600
First Aid	\$300	\$0	\$25	\$25	\$0	\$150	\$150
Uniforms	\$4,200	\$0	\$350	\$350	\$0	\$2,100	\$2,100
Equipment Rental	\$1,500	\$0	\$125	\$125	\$0	\$750	\$750
Equipment Lease	\$85,000	\$5,951	\$7,083	\$1,133	\$14,862	\$42,500	\$27,638
Golf Course Maintenance Company	\$0	\$52,268	\$0	(\$52,268)	\$311,872	\$0	(\$311,872)
Small Tools	\$1,000	\$0	\$83	\$83	\$0	\$500	\$500
Truck Maintenance	\$750	\$0	\$63	\$63	\$0	\$375	\$375
Total Golf Course Maintenance	\$789,147	\$66,664	\$77,849	\$11,186	\$362,154	\$394,555	\$32,401
<i>Administrative Expenditures</i>							
Legal Fees	\$3,000	\$0	\$250	\$250	\$150	\$1,500	\$1,350
Arbitrage	\$1,200	\$50	\$100	\$50	\$300	\$600	\$300
Dissemination	\$1,000	\$83	\$83	\$0	\$500	\$500	\$0
Trustee Fees	\$3,200	\$267	\$267	(\$0)	\$1,600	\$1,600	(\$0)
Annual Audit	\$3,500	\$292	\$292	(\$0)	\$1,750	\$1,750	(\$0)
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$28,140	\$28,140	\$0
Insurance	\$81,967	\$5,120	\$6,831	\$1,711	\$39,273	\$40,984	\$1,711
Property Taxes	\$5,500	\$389	\$458	\$69	\$2,334	\$2,750	\$416
Total Administrative Expenditures	\$155,647	\$10,890	\$12,971	\$2,080	\$74,046	\$77,824	\$3,777
Renewal & Replacement	\$62,200	\$658	\$5,183	\$4,525	\$34,033	\$31,100	(\$2,933)
Operating Reserves	\$25,781	\$0	\$2,148	\$2,148	\$0	\$12,891	\$12,891
Total Reserves	\$87,981	\$658	\$7,332	\$6,673	\$34,033	\$43,991	\$9,958
Total Revenues	\$1,859,226	\$232,125	\$240,681	(\$8,556)	\$985,971	\$1,019,462	(\$33,490)
Total Expenditures	\$1,859,526	\$152,337	\$185,928	\$33,590	\$811,833	\$936,320	\$124,487
Operating Income (Loss)	(\$300)	\$79,787	\$54,753	\$25,034	\$174,139	\$83,142	\$90,997
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$570,281	\$47,523	\$47,523	\$0	\$285,141	\$285,141	\$0
Interest Income	\$300	\$5	\$25	(\$20)	\$82	\$150	(\$68)
Tax Collector	(\$12,938)	(\$966)	(\$1,078)	\$113	(\$6,131)	(\$6,469)	\$338
Interest Expense	(\$232,343)	(\$19,700)	(\$19,362)	(\$338)	(\$118,200)	(\$116,172)	(\$2,028)
Principal Expense	(\$325,000)	(\$27,083)	(\$27,083)	\$0	(\$162,500)	(\$162,500)	\$0
Total Non Operating Revenues/(Expenditures)	\$300	(\$221)	\$25	(\$246)	(\$1,608)	\$150	(\$1,758)
Change in Net Assets	\$0	\$79,567	---	---	\$172,530	---	---
Beginning Net Assets	\$0	---	---	---	(\$3,279,415)	---	---
Ending Net Assets	\$0	---	---	---	(\$3,106,885)	---	---

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$0	\$98,816	\$600,003	\$32,449	\$54,078	\$7,715	\$0	\$0	\$0	\$0	\$0	\$0	\$793,062
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
Misc. Income	\$0	\$0	\$0	\$0	\$0	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$158
Total Revenues	\$4,690	\$103,506	\$604,693	\$37,139	\$58,768	\$12,564	\$0	\$0	\$0	\$0	\$0	\$0	\$821,360
Administrative Expenditures													
Supervisors Fees	\$2,218	\$1,958	\$1,958	\$3,677	\$1,332	\$2,452	\$0	\$0	\$0	\$0	\$0	\$0	\$13,596
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Trustee Fees	\$0	\$0	\$0	\$0	\$4,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,578
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$10,500	\$0	\$0	\$0	\$0	\$0	\$0	\$10,500
Collection Agent	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500
Tax Collector	\$0	\$1,135	\$0	\$16,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,773
Management Fees	\$7,043	\$7,043	\$8,003	\$7,443	\$7,643	\$7,243	\$0	\$0	\$0	\$0	\$0	\$0	\$44,417
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Postage	\$152	\$67	\$291	\$162	\$134	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$1,001
Printing & Binding	\$226	\$216	\$53	\$88	\$110	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$4,563
Insurance	\$138	\$0	\$0	\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$369
Legal Advertising	\$247	\$67	\$74	\$23	\$143	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$740
Other Current Charges	\$23	\$93	\$37	\$69	\$23	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$270
Office Supplies	\$0	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Dues & Licenses	\$0	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200
Total Administrative	\$17,483	\$11,038	\$10,700	\$30,384	\$14,476	\$20,969	\$0	\$0	\$0	\$0	\$0	\$0	\$105,049
Operating Expenditures													
Salaries	\$9,673	\$9,423	\$8,045	\$6,995	\$7,379	\$13,291	\$0	\$0	\$0	\$0	\$0	\$0	\$54,806
Administrative Fees	\$122	\$122	\$122	\$122	\$100	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$771
FICA Expense	\$701	\$682	\$577	\$513	\$560	\$1,009	\$0	\$0	\$0	\$0	\$0	\$0	\$4,042
Employee Insurance	\$989	\$568	\$504	(\$351)	\$499	\$348	\$0	\$0	\$0	\$0	\$0	\$0	\$2,557
Workers Compensation	\$161	\$159	\$134	\$115	\$123	\$223	\$0	\$0	\$0	\$0	\$0	\$0	\$914
Unemployment	\$106	\$83	\$16	\$325	\$90	\$358	\$0	\$0	\$0	\$0	\$0	\$0	\$979
Other Contractual	\$287	\$339	\$681	\$287	\$483	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$2,263
Training	\$0	\$0	\$0	\$0	\$0	\$1,080	\$0	\$0	\$0	\$0	\$0	\$0	\$1,080
Uniforms	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Total Operating	\$12,054	\$11,376	\$10,079	\$8,006	\$9,234	\$16,677	\$0	\$0	\$0	\$0	\$0	\$0	\$67,426

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	\$2,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,631
Lake Bank Restoration	\$0	\$9,936	\$32,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,975
Environmental Services	\$3,805	\$438	\$281	\$250	\$2,868	\$1,469	\$0	\$0	\$0	\$0	\$0	\$0	\$9,110
Water Management System	\$8,385	\$8,135	\$9,085	\$8,135	\$7,885	\$9,335	\$0	\$0	\$0	\$0	\$0	\$0	\$50,961
Contingencies	\$338	\$1,473	\$1,330	\$0	\$4,823	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,964
Fire Line Maintenance	\$1,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,615
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$14,143	\$19,982	\$42,735	\$11,016	\$10,753	\$15,627	\$0	\$0	\$0	\$0	\$0	\$0	\$114,256

Grounds Maintenance Expenditures

Salaries	\$9,446	\$9,292	\$9,150	\$9,279	\$9,523	\$14,187	\$0	\$0	\$0	\$0	\$0	\$0	\$60,877
Administrative Fees	\$214	\$212	\$212	\$212	\$212	\$318	\$0	\$0	\$0	\$0	\$0	\$0	\$1,379
FICA	\$671	\$669	\$659	\$670	\$691	\$1,021	\$0	\$0	\$0	\$0	\$0	\$0	\$4,381
Health Insurance	\$2,376	\$1,890	\$1,957	\$983	\$1,498	\$1,362	\$0	\$0	\$0	\$0	\$0	\$0	\$10,067
Workers Compensation	\$163	\$163	\$161	\$163	\$167	\$249	\$0	\$0	\$0	\$0	\$0	\$0	\$1,065
Unemployment	\$48	\$9	\$9	\$447	\$483	\$555	\$0	\$0	\$0	\$0	\$0	\$0	\$1,550
Contract Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$153	\$153	\$154	\$509	\$151	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$1,272
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	\$2,343	\$0	\$0	\$362	\$533	\$1,502	\$0	\$0	\$0	\$0	\$0	\$0	\$2,343
Repairs	\$1,451	\$1,501	\$189	\$362	\$533	\$1,502	\$0	\$0	\$0	\$0	\$0	\$0	\$5,537
Fuel	\$1,297	\$1,836	\$1,268	\$1,262	\$1,575	\$2,540	\$0	\$0	\$0	\$0	\$0	\$0	\$9,779
Drainage Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Park Maintenance	\$194	\$148	\$143	\$133	\$149	\$194	\$0	\$0	\$0	\$0	\$0	\$0	\$981
Chemicals	\$194	\$0	\$0	\$675	\$436	\$829	\$0	\$0	\$0	\$0	\$0	\$0	\$2,134
Contingencies	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Refuse	\$215	\$645	\$860	\$645	\$764	\$860	\$0	\$0	\$0	\$0	\$0	\$0	\$3,989
Uniforms	\$194	\$155	\$116	\$194	\$155	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$988
Renewal & Replacement	\$0	\$0	\$0	\$179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$179
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance Reserve- Transfer Out	\$0	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
Total Grounds Maintenance	\$18,959	\$16,673	\$464,877	\$15,882	\$16,337	\$23,945	\$0	\$0	\$0	\$0	\$0	\$0	\$556,673

Total Expenditures	\$62,639	\$59,069	\$528,391	\$65,288	\$50,800	\$77,217	\$0	\$0	\$0	\$0	\$0	\$0	\$843,405
Excess Revenue/(Expenditures)	(\$57,949)	\$44,437	\$76,303	(\$28,149)	\$7,968	(\$64,654)	\$0	\$0	\$0	\$0	\$0	\$0	(\$22,044)

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	1,763	2,480	2,421	2,845	3,589	4,120	0	0	0	0	0	0	17,218
Prepaid	1,121	1,218	1,039	1,394	1,113	1,021	0	0	0	0	0	0	6,906
<i>Revenue per Round</i>													
Public	\$23	\$28	\$27	\$29	\$33	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$29
<i>Revenues:</i>													
Greens Fees	\$41,295	\$68,637	\$64,306	\$82,584	\$117,575	\$125,587	\$0	\$0	\$0	\$0	\$0	\$0	\$499,984
Greens Cards	\$18,475	\$6,915	\$7,553	\$7,205	\$2,261	\$10,517	\$0	\$0	\$0	\$0	\$0	\$0	\$52,927
Season Advance/Trail Fees	\$16,160	\$23,988	\$18,919	\$25,956	\$29,014	\$38,363	\$0	\$0	\$0	\$0	\$0	\$0	\$152,299
Season Advance/Trail Fees Surcharge	\$300	\$659	\$255	\$375	\$315	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$2,099
Driving Range	\$3,164	\$4,498	\$3,782	\$5,614	\$6,514	\$6,854	\$0	\$0	\$0	\$0	\$0	\$0	\$30,427
Golf Lessons	\$360	\$410	\$970	\$370	\$1,064	\$308	\$0	\$0	\$0	\$0	\$0	\$0	\$3,482
Merchandise Sales	\$7,464	\$7,643	\$10,335	\$10,069	\$7,885	\$11,123	\$0	\$0	\$0	\$0	\$0	\$0	\$54,519
Restaurant	\$16,201	\$21,699	\$19,147	\$22,367	\$30,276	\$37,028	\$0	\$0	\$0	\$0	\$0	\$0	\$146,718
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	\$39	\$21,295	\$74	\$3,280	\$7,587	\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$32,606
Total Revenues	\$105,276	\$157,563	\$127,160	\$159,538	\$204,309	\$232,125	\$0	\$0	\$0	\$0	\$0	\$0	\$885,971

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,771	\$817	\$1,701	\$1,575	\$1,366	\$972	\$0	\$0	\$0	\$0	\$0	\$0	\$8,202
Travel & Per Diem	\$18	\$15	\$0	\$0	\$0	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$73
Telephone	\$153	\$958	\$723	\$868	\$868	\$869	\$0	\$0	\$0	\$0	\$0	\$0	\$3,622
Postage	\$20	\$32	\$23	\$87	\$87	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$454
Printing & Binding	\$0	\$37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37
Utilities	\$373	\$296	\$633	\$567	\$465	\$56	\$0	\$0	\$0	\$0	\$0	\$0	\$2,390
Repairs & Maintenance	\$617	\$440	\$508	\$486	\$468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,518
Advertising	\$989	\$776	\$1,338	\$1,296	\$804	\$1,370	\$0	\$0	\$0	\$0	\$0	\$0	\$6,573
Bank Charges	\$1,611	\$1,689	\$1,810	\$1,941	\$2,296	\$2,844	\$0	\$0	\$0	\$0	\$0	\$0	\$12,191
Office Supplies	\$311	\$64	\$39	\$218	\$116	\$112	\$0	\$0	\$0	\$0	\$0	\$0	\$859
Operating Supplies	\$746	\$276	\$137	\$285	\$147	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$2,011
Dues, Licenses, & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$222
Training, Education, & Employee Relations	\$37	\$0	\$120	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222
Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contractual Security	\$420	\$175	\$185	\$608	\$185	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$1,734
IT Services	\$0	\$0	\$0	\$0	\$0	\$263	\$0	\$0	\$0	\$0	\$0	\$0	\$263
Total Golf Course Expenditures	\$7,065	\$4,768	\$7,327	\$7,963	\$6,801	\$7,225	\$0	\$0	\$0	\$0	\$0	\$0	\$41,149

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Salaries	\$6,103	\$6,673	\$6,749	\$6,597	\$7,349	\$10,623	\$0	\$0	\$0	\$0	\$0	\$0	\$44,094
Administrative Fees	\$303	\$336	\$352	\$352	\$368	\$503	\$0	\$0	\$0	\$0	\$0	\$0	\$2,213
FICA Expense	\$554	\$612	\$612	\$599	\$535	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$3,956
Health Insurance	\$443	\$470	\$470	\$193	\$374	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$2,280
Workers Compensation	\$107	\$121	\$118	\$115	\$126	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$770
Unemployment	\$113	\$76	\$96	\$400	\$519	\$605	\$0	\$0	\$0	\$0	\$0	\$0	\$1,809
Drug Testing	\$957	\$814	\$855	\$920	\$899	\$953	\$0	\$0	\$0	\$0	\$0	\$0	\$5,999
Utilities	\$43	\$64	\$50	\$73	\$81	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$426
Repairs & Maintenance	\$443	\$1,218	\$18	\$1,956	\$262	\$1,142	\$0	\$0	\$0	\$0	\$0	\$0	\$5,040
Paper & Plastic Supplies	\$0	\$0	\$0	\$0	\$0	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$320
Operating Supplies	\$1,233	\$1,289	\$978	\$810	\$1,550	\$782	\$0	\$0	\$0	\$0	\$0	\$0	\$6,641
Training, Education & Employee Relations	\$276	\$72	\$257	\$72	\$50	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$761
Food Cost	\$4,164	\$5,398	\$4,211	\$5,326	\$5,056	\$6,723	\$0	\$0	\$0	\$0	\$0	\$0	\$30,878
Beer Cost	\$1,522	\$1,573	\$1,119	\$1,544	\$1,987	\$2,568	\$0	\$0	\$0	\$0	\$0	\$0	\$10,314
Beverage Cost	(\$18)	\$669	\$242	\$918	\$1,720	\$799	\$0	\$0	\$0	\$0	\$0	\$0	\$4,529
Wine Cost	(\$21)	\$39	\$396	\$98	\$14	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$627
Liquor Cost	\$52	\$347	\$330	\$445	(\$84)	\$495	\$0	\$0	\$0	\$0	\$0	\$0	\$1,585
Employee Meals	\$216	\$231	\$206	\$268	\$268	\$276	\$0	\$0	\$0	\$0	\$0	\$0	\$1,465
Due, Licenses & Subscriptions	\$187	\$187	\$187	\$187	\$187	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$1,122
Uniforms	\$15	\$9	\$16	\$434	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$486
Total Restaurant Expenditures	\$16,743	\$20,472	\$17,262	\$21,307	\$21,236	\$27,744	\$0	\$0	\$0	\$0	\$0	\$0	\$124,763
Proshop:													
Salaries	\$6,689	\$6,896	\$6,977	\$7,120	\$7,010	\$10,454	\$0	\$0	\$0	\$0	\$0	\$0	\$45,147
Administrative Fees	\$154	\$154	\$154	\$154	\$154	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$1,003
FICA	\$512	\$528	\$534	\$545	\$536	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$3,454
Health Insurance	\$1	\$55	\$55	\$109	\$55	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$321
Workers Compensation	\$17	\$121	\$122	\$125	\$123	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$792
Unemployment	\$45	\$17	\$20	\$63	\$350	\$359	\$0	\$0	\$0	\$0	\$0	\$0	\$1,154
Golf Printing	\$0	\$0	\$0	\$456	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$486
Utilities	\$664	\$585	\$575	\$613	\$601	\$614	\$0	\$0	\$0	\$0	\$0	\$0	\$3,651
Supplies	\$137	\$88	\$47	\$355	\$62	\$380	\$0	\$0	\$0	\$0	\$0	\$0	\$1,089
Uniforms	\$67	\$57	\$29	\$118	\$187	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$492
Due, Licenses & Subscriptions	\$0	\$0	\$0	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
Training/Education	\$0	\$0	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$255
Veterans Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Pro Shop Expenditures	\$8,587	\$8,500	\$8,769	\$10,068	\$9,079	\$13,132	\$0	\$0	\$0	\$0	\$0	\$0	\$57,934
Merchandise Sales:													
Cost of Goods Sold	\$6,641	\$4,531	\$5,224	\$6,321	\$6,107	\$5,391	\$0	\$0	\$0	\$0	\$0	\$0	\$32,215
Total Merchandise Sales	\$6,641	\$4,531	\$5,224	\$6,321	\$6,107	\$5,391	\$0	\$0	\$0	\$0	\$0	\$0	\$32,215
Cart Facility:													
Salaries	\$3,456	\$3,351	\$2,877	\$2,917	\$3,665	\$5,797	\$0	\$0	\$0	\$0	\$0	\$0	\$22,064
Administrative Fees	\$323	\$291	\$258	\$258	\$323	\$485	\$0	\$0	\$0	\$0	\$0	\$0	\$1,938
FICA Expense	\$264	\$256	\$220	\$223	\$280	\$443	\$0	\$0	\$0	\$0	\$0	\$0	\$1,688
Workers Compensation	\$61	\$59	\$50	\$51	\$64	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$387
Unemployment	\$170	\$91	\$70	\$149	\$228	\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$1,002
Utilities	\$792	\$674	\$892	\$932	\$1,153	\$1,359	\$0	\$0	\$0	\$0	\$0	\$0	\$5,802
Fuel	\$19	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
Golf Cart Lease	\$4,320	\$4,320	\$4,320	\$4,470	\$4,320	\$4,320	\$0	\$0	\$0	\$0	\$0	\$0	\$26,070
Cart Maintenance	\$46	\$0	\$33	\$853	\$54	\$672	\$0	\$0	\$0	\$0	\$0	\$0	\$1,658
Cart & Facilities Supplies	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32
Driving Range	\$0	\$0	\$187	\$0	\$339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$526
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cart Facility	\$9,483	\$9,058	\$6,908	\$9,853	\$10,426	\$13,474	\$0	\$0	\$0	\$0	\$0	\$0	\$61,204

Viera East Golf Course
Month to Month

Starter Marshals:	October	November	December	January	February	March	April	May	June	July	August	September	Total
Salaries	\$1,865	\$2,345	\$3,016	\$3,038	\$3,588	\$5,886	\$0	\$0	\$0	\$0	\$0	\$0	\$19,739
Administrative Fees	\$275	\$291	\$291	\$291	\$226	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$1,793
FICA Expense	\$143	\$179	\$231	\$232	\$274	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$1,510
Workers Compensation	\$33	\$41	\$53	\$53	\$63	\$103	\$0	\$0	\$0	\$0	\$0	\$0	\$346
Unemployment	\$118	\$68	\$87	\$155	\$219	\$300	\$0	\$0	\$0	\$0	\$0	\$0	\$947
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Starter Marshals	\$2,433	\$2,924	\$3,678	\$3,769	\$4,370	\$7,159	\$0	\$0	\$0	\$0	\$0	\$0	\$24,334
Golf Course Maintenance:													
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Drug Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$367	\$219	\$214	\$214	\$214	\$214	\$0	\$0	\$0	\$0	\$0	\$0	\$1,228
Utilities/Water	\$2,328	\$2,493	\$2,635	\$2,203	\$2,702	\$2,728	\$0	\$0	\$0	\$0	\$0	\$0	\$15,090
Equipment Repairs	\$24	(\$24)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel & Oil	\$2,747	\$3,923	\$2,274	\$1,209	\$3,445	\$5,504	\$0	\$0	\$0	\$0	\$0	\$0	\$19,102
Irrigation/Drainage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sand/Topsoil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Flowers/Mulch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fertilizer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seed/Sod	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trash Removal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Superintendent Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Course Supplies	\$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
First Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$751	\$737	\$737	\$737	\$5,951	\$5,951	\$0	\$0	\$0	\$0	\$0	\$0	\$14,862
Golf Course Maintenance Company	\$52,268	\$51,130	\$52,986	\$52,659	\$50,563	\$52,268	\$0	\$0	\$0	\$0	\$0	\$0	\$311,872
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
Total Golf Course Maintenance	\$58,484	\$58,478	\$58,847	\$56,807	\$62,875	\$66,664	\$0	\$0	\$0	\$0	\$0	\$0	\$362,154

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	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
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	\$267	\$267	\$267	\$267	\$267	\$267	\$0	\$0	\$0	\$0	\$0	\$0	\$1,600
Annual Audit	\$292	\$292	\$292	\$292	\$292	\$292	\$0	\$0	\$0	\$0	\$0	\$0	\$1,750
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	\$6,831	\$6,831	\$6,831	\$6,831	\$6,831	\$5,120	\$0	\$0	\$0	\$0	\$0	\$0	\$39,273
Property Taxes	\$458	\$320	\$389	\$389	\$389	\$389	\$0	\$0	\$0	\$0	\$0	\$0	\$2,334
Total Administrative Expenditures	\$12,671	\$12,682	\$12,601	\$12,601	\$12,601	\$10,890	\$0	\$0	\$0	\$0	\$0	\$0	\$74,046
Reserves:													
Renewal & Replacement	\$0	\$0	\$4,000	\$6,675	\$22,699	\$658	\$0	\$0	\$0	\$0	\$0	\$0	\$34,033
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$0	\$0	\$4,000	\$6,675	\$22,699	\$658	\$0	\$0	\$0	\$0	\$0	\$0	\$34,033
Total Revenues	\$105,276	\$157,563	\$127,160	\$159,538	\$204,309	\$232,125	\$0	\$0	\$0	\$0	\$0	\$0	\$985,971
Total Expenditures	\$121,908	\$121,413	\$124,616	\$135,363	\$156,195	\$152,537	\$0	\$0	\$0	\$0	\$0	\$0	\$611,633
Operating Income (Loss)	(\$16,631)	\$36,149	\$2,544	\$24,175	\$48,114	\$79,787	\$0	\$0	\$0	\$0	\$0	\$0	\$174,139
Non-Operating Revenues/(Expenditures):													
Special Assessments - Debt Service	\$47,523	\$47,523	\$47,523	\$47,523	\$47,523	\$47,523	\$0	\$0	\$0	\$0	\$0	\$0	\$285,141
Interest Income	\$23	\$25	\$15	\$11	\$4	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$82
Tax Collector	(\$1,078)	(\$1,078)	(\$1,078)	(\$966)	(\$966)	(\$966)	\$0	\$0	\$0	\$0	\$0	\$0	(\$6,131)
Interest Expense	(\$19,700)	(\$19,700)	(\$19,700)	(\$19,700)	(\$19,700)	(\$19,700)	\$0	\$0	\$0	\$0	\$0	\$0	(\$118,200)
Principal Expense	(\$27,083)	(\$27,083)	(\$27,083)	(\$27,083)	(\$27,083)	(\$27,083)	\$0	\$0	\$0	\$0	\$0	\$0	(\$162,500)
Total Non-Operating Revenues/(Expenditures)	(\$316)	(\$314)	(\$325)	(\$214)	(\$221)	(\$221)	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,608)
Net Non Operating Income / (Loss)	(\$16,947)	\$35,836	\$2,221	\$25,960	\$47,893	\$79,567	\$0	\$0	\$0	\$0	\$0	\$0	\$172,530

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	\$7,464	\$7,643	\$10,335	\$10,069	\$7,885	\$11,123	\$0	\$0	\$0	\$0	\$0	\$0	\$54,519
Total Revenues	\$7,464	\$7,643	\$10,335	\$10,069	\$7,885	\$11,123	\$0	\$0	\$0	\$0	\$0	\$0	\$54,519
<i>Expenditures</i>													
Cost of Goods Sold	\$6,641	\$4,531	\$3,224	\$6,321	\$6,107	\$5,391	\$0	\$0	\$0	\$0	\$0	\$0	\$32,215
Total Expenditures	\$6,641	\$4,531	\$3,224	\$6,321	\$6,107	\$5,391	\$0	\$0	\$0	\$0	\$0	\$0	\$32,215
Operating Income (Loss)	\$822	\$3,112	\$7,111	\$3,748	\$1,779	\$5,732	\$0	\$0	\$0	\$0	\$0	\$0	\$22,303

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	\$5,882	\$6,700	\$7,395	\$8,750	\$14,726	\$18,151	\$0	\$0	\$0	\$0	\$0	\$0	\$61,605
Wine Sales	\$111	\$152	\$181	\$226	\$210	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$1,188
Beer Sales	\$3,090	\$3,994	\$3,967	\$4,900	\$6,589	\$7,791	\$0	\$0	\$0	\$0	\$0	\$0	\$30,331
Beverage Sales	\$2,825	\$3,127	\$3,000	\$3,487	\$4,118	\$4,456	\$0	\$0	\$0	\$0	\$0	\$0	\$21,012
Liquor Sales	\$401	\$1,053	\$1,319	\$1,037	\$1,233	\$1,765	\$0	\$0	\$0	\$0	\$0	\$0	\$6,809
Tournaments	\$906	\$1,437	\$0	\$104	\$414	\$287	\$0	\$0	\$0	\$0	\$0	\$0	\$3,148
Green Cards (Rest)	\$0	\$1,925	\$300	\$875	\$0	\$1,275	\$0	\$0	\$0	\$0	\$0	\$0	\$4,375
Season Advance/Trail Fees (Rest)	\$2,986	\$3,311	\$2,986	\$2,986	\$2,986	\$2,993	\$0	\$0	\$0	\$0	\$0	\$0	\$18,250
Total Revenues	\$16,201	\$21,699	\$19,147	\$22,367	\$30,276	\$37,028	\$0	\$0	\$0	\$0	\$0	\$0	\$146,718
Expenditures													
Salaries	\$6,103	\$6,673	\$6,749	\$6,597	\$7,349	\$10,623	\$0	\$0	\$0	\$0	\$0	\$0	\$44,094
Administrative Fees	\$303	\$336	\$352	\$352	\$368	\$503	\$0	\$0	\$0	\$0	\$0	\$0	\$2,213
FICA Expense	\$554	\$612	\$599	\$535	\$535	\$944	\$0	\$0	\$0	\$0	\$0	\$0	\$3,856
Health Insurance	\$443	\$470	\$470	\$193	\$374	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$2,280
Workers Compensation	\$107	\$121	\$118	\$115	\$126	\$182	\$0	\$0	\$0	\$0	\$0	\$0	\$770
Unemployment	\$113	\$76	\$96	\$400	\$519	\$605	\$0	\$0	\$0	\$0	\$0	\$0	\$1,809
Drug Testing	\$50	\$75	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Employee Meals	\$216	\$231	\$206	\$268	\$268	\$276	\$0	\$0	\$0	\$0	\$0	\$0	\$1,465
Utilities	\$957	\$814	\$855	\$920	\$899	\$953	\$0	\$0	\$0	\$0	\$0	\$0	\$5,399
Gas	\$43	\$64	\$50	\$73	\$81	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$426
Repairs & Maintenance	\$443	\$1,218	\$18	\$1,956	\$262	\$1,142	\$0	\$0	\$0	\$0	\$0	\$0	\$5,040
Paper & Plastic Supplies	\$0	\$0	\$0	\$0	\$0	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$320
Operating Supplies	\$1,233	\$1,289	\$978	\$810	\$1,550	\$782	\$0	\$0	\$0	\$0	\$0	\$0	\$6,641
Training, Education & Employee Relations	\$276	\$72	\$257	\$72	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$761
Food Cost	\$4,164	\$5,398	\$4,211	\$5,326	\$5,056	\$6,723	\$0	\$0	\$0	\$0	\$0	\$0	\$30,878
Beer Cost	\$1,522	\$1,573	\$1,119	\$1,544	\$1,987	\$2,568	\$0	\$0	\$0	\$0	\$0	\$0	\$10,314
Beverage Cost	(\$18)	\$869	\$242	\$918	\$1,720	\$799	\$0	\$0	\$0	\$0	\$0	\$0	\$4,529
Wine Cost	(\$21)	\$39	\$396	\$98	\$14	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$627
Liquor Cost	\$52	\$347	\$330	\$445	(\$84)	\$495	\$0	\$0	\$0	\$0	\$0	\$0	\$1,585
Uniforms	\$15	\$9	\$16	\$434	\$0	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$486
Due, Licenses & Subscriptions	\$187	\$187	\$187	\$187	\$187	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$1,122
Total Expenditures	\$16,743	\$20,472	\$17,262	\$21,307	\$21,236	\$27,744	\$0	\$0	\$0	\$0	\$0	\$0	\$124,763
Operating Income (Loss)	(\$542)	\$1,227	\$1,885	\$1,060	\$9,039	\$9,285	\$0	\$0	\$0	\$0	\$0	\$0	\$21,955

Viera East Cash Flow Analysis FY 2013

I. Cash Flows:

Starting Funds
Carry Forward

Revenues

Golf Course
Course Operations
Restaurant
Season Advance Trail Fees
Season Advance - Rest.
Special Assessments

Total All Cash

Expenses

Golf Course
Course Operations
Restaurant

Cash Less Expenses

	Actuals												Projections												Totals
	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	
Starting Funds	\$45,193	\$274,259	\$290,945	\$271,584	\$263,180	\$280,373	\$325,188	\$347,016	\$333,201	\$309,003	\$264,382	\$229,827													
Carry Forward																									
Revenues																									
Golf Course	\$84,312	\$128,446	\$103,437	\$128,878	\$170,491	\$188,951	\$164,373	\$134,981	\$124,757	\$102,394	\$113,416	\$80,669													
Course Operations	\$71,097	\$170,058	\$67,276	\$109,497	\$142,360	\$154,916	\$137,063	\$112,554	\$104,029	\$85,381	\$94,572	\$67,266													
Restaurant	\$13,215	\$18,368	\$16,161	\$19,381	\$28,131	\$34,035	\$27,310	\$22,427	\$20,728	\$17,012	\$18,844	\$13,403													
Season Advance Trail Fees	\$246,919	\$7,510	\$0	\$2,188	\$1,079	\$6,363	\$0	\$0	\$0	\$0	\$0	\$0													
Season Advance - Rest.	\$17,925	\$325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0													
Special Assessments	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$9,868	\$1,046	\$0	\$0	\$0	\$0													
Total All Cash	\$396,167	\$412,358	\$396,200	\$404,438	\$436,568	\$477,505	\$499,408	\$483,043	\$457,958	\$411,397	\$377,798	\$310,496													
Expenses																									
Golf Course	\$121,908	\$121,413	\$124,616	\$141,258	\$156,195	\$152,337	\$152,392	\$149,842	\$148,955	\$147,014	\$147,971	\$176,923													
Course Operations	\$105,165	\$100,941	\$107,354	\$119,951	\$134,959	\$124,593	\$129,078	\$129,078	\$129,078	\$129,078	\$129,078	\$156,349													
Restaurant	\$16,743	\$20,472	\$17,262	\$21,307	\$21,236	\$27,744	\$23,314	\$20,764	\$19,877	\$17,936	\$18,893	\$20,475													
Cash Less Expenses	\$274,259	\$290,945	\$271,584	\$263,180	\$280,373	\$325,168	\$347,016	\$333,201	\$309,003	\$264,382	\$229,827	\$133,673													
Totals	\$1,525,104	\$1,276,069	\$249,035	\$264,029	\$18,250	\$21,822	\$1,829,204	\$1,740,725	\$246,023	Projected Revenues FY 2013	\$1,829,204	Projected Expenses FY 2013	\$1,740,725	Projected Surplus(Deficit) FY 2013	\$88,480										