

Viera East

Community Development District

Combined Balance Sheet
December 31, 2014

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals</u> <i>(memorandum only) 2015</i>
Assets					
Operating Account	\$2,885,956			\$223,041	\$3,108,998
Accounts Receivable				\$606	\$606
Assessment Receivable					\$0
Due From Golf Course					\$0
Due From General Fund			\$1,729,456	\$427,568	\$2,157,024
Due From Capital Reserve	\$1,400			\$1,199	\$2,599
Inventory - Restaurant				\$7,911	\$7,911
Inventory - Pro Shop				\$32,456	\$32,456
<u>Investments:</u>					
Custody Account	\$14,176	\$734,983			\$749,159
Benefit Assessment- Series 2012				\$13	\$13
Reserve - Series 2012				\$280,355	\$280,355
Bond Service 2006			\$468,075		\$468,075
Improvements (Net of Depreciation)				\$1,260,926	\$1,260,926
Prepaid Expenses- Debt					\$0
Prepaid Expenses- Operations	\$14,855			\$79,865	\$94,719
Total Assets	\$2,916,387	\$734,983	\$2,197,531	\$2,313,940	\$8,162,842
Liabilities					
Accounts Payable	\$9,932			\$6,455	\$16,388
Accrued Expenses	\$4,530			\$3,821	\$8,350
Deferred Revenue- Season Advance				\$143,074	\$143,074
Deferred Revenue- Special Assessments				\$368,629	\$368,629
Deferred Revenue- Season Advance (Rest.)				\$9,286	\$9,286
Deferred Revenue-Golf Clinic					\$0
Due to General Fund		\$1,400			\$1,400
Accrued Interest Payable				\$34,583	\$34,583
Accrued Principal Payable				\$86,250	\$86,250
Golf Cart Lease Payable				\$111,072	\$111,072
Sales Tax Payable				\$4,299	\$4,299
Due to Golf Course	\$427,568				\$427,568
Due to Debt Service	\$1,729,456				\$1,729,456
Accrued Payroll Payable	\$7,783			\$19,259	\$27,041
Bonds Payable - Series 2012				\$5,145,000	\$5,145,000
Bond Discount				(\$31,717)	(\$31,717)
Deferred Loss				(\$314,608)	(\$314,608)
Fund Equity					
Net Assets				(\$3,271,462)	(\$3,271,462)
Fund Balances					
Assigned - First Quarter	\$176,000				\$176,000
Assigned - Prepaid Expenses	\$14,855				\$14,855
Unassigned	\$546,263	\$733,583			\$1,279,847
Restricted for Debt Service			\$2,197,531		\$2,197,531
Total Liabilities, Fund Equity, Other	\$2,916,387	\$734,983	\$2,197,531	\$2,313,940	\$8,162,842

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending December 31, 2014

	Adopted Budget	Prorated Budget 12/31/14	Actual 12/31/14	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$715,522	\$715,522	\$0
Golf Course Administrative Services	\$56,280	\$14,070	\$14,070	\$0
Interest Income	\$100	\$25	\$0	(\$25)
Total Revenues	\$864,536	\$729,617	\$729,592	(\$25)

Administrative Expenditures

Supervisors Fees	\$29,587	\$7,397	\$7,399	(\$2)
Engineering Fees	\$5,000	\$1,250	\$0	\$1,250
Attorney's Fees	\$10,000	\$2,500	\$378	\$2,122
Dissemination	\$1,000	\$250	\$250	(\$0)
Trustee Fees	\$5,600	\$1,400	\$1,400	(\$0)
Annual Audit	\$6,500	\$1,625	\$1,625	(\$0)
Collection Agent	\$2,500	\$625	\$625	(\$0)
Management Fees	\$108,515	\$27,129	\$27,128	\$0
Computer Services	\$1,000	\$250	\$250	\$0
Records Storage	\$1,700	\$425	\$0	\$425
Telephone	\$2,160	\$540	\$0	\$540
Postage	\$3,000	\$750	\$174	\$576
Printing & Binding	\$3,000	\$750	\$570	\$180
Insurance	\$5,019	\$1,255	\$1,255	\$0
Legal Advertising	\$3,000	\$750	\$0	\$750
Other Current Charges	\$1,500	\$375	\$425	(\$50)
Office Supplies	\$3,500	\$875	\$124	\$751
Dues & Licenses	\$175	\$44	\$44	(\$0)
Website Maintenance	\$2,400	\$600	\$600	\$0
Total Administrative	\$195,156	\$48,789	\$42,247	\$6,542

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending December 31, 2014

	Adopted Budget	Prorated Budget 12/31/14	Actual 12/31/14	Variance
<i><u>Operating Expenditures</u></i>				
Salaries	\$113,570	\$28,393	\$20,879	\$7,513
Administrative Fee	\$1,216	\$304	\$149	\$155
FICA Expense	\$8,688	\$2,172	\$1,568	\$604
Employee Insurance	\$6,006	\$1,502	\$1,275	\$227
Workers Compensation	\$3,028	\$757	\$416	\$341
Unemployment	\$2,750	\$688	\$0	\$688
Other Contractual	\$5,100	\$1,275	\$1,115	\$160
Training	\$1,000	\$250	\$138	\$112
Dues, Licenses	\$100	\$25	\$0	\$25
Uniforms	\$500	\$125	\$0	\$125
Total Operating	\$141,958	\$35,490	\$25,539	\$9,950

<i><u>Maintenance Expenditures</u></i>				
Canal Maintenance	\$7,500	\$1,875	\$0	\$1,875
Lake Bank Restoration	\$40,000	\$12,753	\$12,753	\$0
Environmental Services	\$54,000	\$13,500	\$4,374	\$9,127
Water Management System	\$99,000	\$24,750	\$24,007	\$743
Control Burns	\$15,000	\$3,750	\$3,652	\$98
Contingencies	\$10,000	\$2,500	\$365	\$2,135
Fire Line Maintenance	\$5,000	\$1,250	\$0	\$1,250
Basin Repair	\$5,000	\$1,250	\$1,576	(\$326)
Total Maintenance	\$235,500	\$61,628	\$46,726	\$14,902

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending December 31, 2014

	Adopted Budget	Prorated Budget 12/31/14	Actual 12/31/14	Variance
<i>Grounds Maintenance Expenditures</i>				
Salaries	\$148,503	\$37,126	\$31,197	\$5,929
Administrative Fees	\$3,336	\$834	\$693	\$141
FICA	\$11,360	\$2,840	\$2,212	\$628
Health Insurance	\$23,996	\$5,999	\$5,449	\$550
Workers Compensation	\$3,475	\$869	\$621	\$247
Unemployment	\$3,600	\$900	\$50	\$850
Contract Labor	\$3,000	\$750	\$0	\$750
Telephone	\$2,200	\$550	\$341	\$209
Utilities	\$0	\$0	\$1,340	(\$1,340)
Insurance	\$2,578	\$645	\$258	\$386
Repairs	\$15,000	\$3,750	\$1,931	\$1,819
Fuel	\$23,000	\$5,750	\$4,190	\$1,560
Park Maintenance	\$3,000	\$750	\$453	\$297
Chemicals	\$5,000	\$1,250	\$1,065	\$185
Contingencies	\$500	\$125	\$673	(\$548)
Refuse	\$7,000	\$1,750	\$645	\$1,105
Office Supplies	\$250	\$63	\$35	\$27
Uniforms	\$2,500	\$625	\$768	(\$143)
Operating Reserve	\$3,169	\$792	\$0	\$792
Maintenance Reserve - Transfer Out	\$30,455	\$7,614	\$7,614	(\$0)
Total Grounds Maintenance	\$291,922	\$72,981	\$59,536	\$13,444
Total Expenditures	\$864,536	\$218,887	\$174,048	\$44,839
Excess Revenue/(Expenditures)	\$0	\$510,730	\$555,543	\$44,814
Beginning Fund Balance	\$0	\$0	\$181,575	\$181,575
Ending Fund Balance	\$0	\$510,730	\$737,118	\$226,389

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending December 31, 2014

	Adopted Budget	Prorated Budget 12/31/14	Actual 12/31/14	Variance
<u>Revenues</u>				
Interest Income	\$250	\$63	\$300	\$238
Reserve Funding - Transfer In (General)	\$30,455	\$7,614	\$7,614	\$0
Reserve Funding - Transfer In (Golf)	\$33,190	\$8,298	\$6,661	(\$1,637)
Total Revenues	\$63,895	\$15,974	\$14,575	(\$1,399)
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$25,841	(\$25,841)
Total Expenditures	\$0	\$0	\$25,841	(\$25,841)
Excess Revenues/(Expenditures)	\$63,895		(\$11,267)	
Beginning Fund Balance			\$744,850	
Ending Fund Balance			\$733,583	

Viera East
Community Development District
 Debt Service Fund
 Statement of Revenues & Expenditures
 For Period Ending December 31, 2014

	Adopted Budget	Prorated Budget 12/31/14	Actual 12/31/14	Variance
<u>Revenues</u>				
Special Assessments	\$2,376,297	\$2,103,913	\$2,103,913	\$0
Interest Income	\$100	\$25	\$16	(\$9)
Total Revenues	\$2,376,397	\$2,103,938	\$2,103,929	(\$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
Total Expenditures	\$2,387,500	\$431,250	\$431,250	\$0
Excess Revenues/(Expenditures)	(\$11,103)		\$1,672,679	
Beginning Fund Balance	\$524,908		\$524,853	
Ending Fund Balance	\$513,805		\$2,197,531	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending December 31, 2014

	Adopted Budget		Current Month		Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Public	32,000	2,214	2,458	(244)	7,458	6,698	760
Prepaid Rounds	-	797	-	-	2,430	-	-
Prepaid Members	60	2	-	2	57	60	(3)
<i>Revenue per Round</i>							
Public	\$31	\$31	\$31	(\$0)	\$28	\$31	(\$3)
Revenues							
Greens Fees/Cart Fees	\$992,000	\$67,746	\$76,186	(\$8,439)	\$207,509	\$207,626	(\$116)
Greens Cards - Sales	\$100,000	\$1,483	\$7,680	(\$6,197)	\$13,062	\$20,930	(\$7,868)
Greens Cards - Usage	(\$100,000)	(\$9,319)	(\$7,680)	(\$1,639)	(\$39,445)	(\$20,930)	(\$18,515)
Season Advance/Trail Fees	\$216,667	\$18,454	\$16,640	\$1,813	\$45,487	\$45,348	\$138
Season Advance/Trail Fees Surcharge	\$4,000	\$120	\$307	(\$187)	\$570	\$837	(\$267)
Driving Range	\$53,000	\$3,509	\$4,070	(\$562)	\$10,549	\$11,093	(\$544)
Golf Lessons	\$12,000	\$125	\$922	(\$797)	\$1,385	\$2,512	(\$1,127)
Merchandise Sales	\$90,000	\$6,993	\$6,912	\$81	\$18,624	\$18,837	(\$213)
Restaurant	\$255,000	\$16,342	\$19,384	(\$3,042)	\$52,193	\$53,372	(\$1,179)
Special Assessments - Operations	\$21,821	\$1,818	\$1,818	\$0	\$5,455	\$5,455	\$0
Miscellaneous Income	\$15,000	\$1,997	\$1,152	\$845	\$2,077	\$3,140	(\$1,063)
Total Revenues	\$1,659,488	\$109,267	\$127,591	(\$18,324)	\$317,465	\$348,219	(\$30,753)
Golf Course Expenditures							
Other Contractual Services	\$16,230	\$2,326	\$1,352	(\$974)	\$4,884	\$4,056	(\$828)
Travel & Per Diem	\$500	\$15	\$42	\$27	\$15	\$125	\$110
Telephone/Internet	\$10,000	\$1,765	\$833	(\$932)	\$2,744	\$2,499	(\$245)
Postage	\$1,000	\$0	\$83	\$83	\$245	\$250	\$5
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$250	\$250
Utilities	\$5,000	\$370	\$417	\$46	\$1,180	\$1,250	\$69
Repairs & Maintenance	\$6,000	\$395	\$500	\$105	\$1,648	\$1,499	(\$149)
Pest Control	\$1,000	\$0	\$83	\$83	\$0	\$250	\$250
Advertising	\$15,000	\$1,216	\$1,250	\$34	\$2,579	\$3,749	\$1,169
Bank Charges	\$25,000	\$1,479	\$2,083	\$604	\$4,798	\$6,248	\$1,450
Office Supplies	\$3,000	\$108	\$250	\$142	\$373	\$750	\$377
Operating Supplies	\$5,000	\$671	\$417	(\$254)	\$1,724	\$1,250	(\$475)
Meals	\$200	\$0	\$17	\$17	\$0	\$50	\$50
Dues, Licenses & Subscriptions	\$1,000	\$0	\$83	\$83	\$260	\$250	(\$10)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$0	\$125	\$125
Training, Education & Employee Relations	\$1,000	\$1,126	\$83	(\$1,043)	\$1,126	\$250	(\$876)
Contractual Security	\$3,500	\$263	\$292	\$29	\$525	\$875	\$349
IT Services	\$1,900	\$0	\$158	\$158	\$0	\$475	\$475
Total Golf Course Expenditures	\$96,830	\$9,733	\$8,066	(\$1,667)	\$22,102	\$24,198	\$2,096

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending December 31, 2014

	Adopted Budget		Current Month		Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$90,091	\$6,723	\$7,507	\$784	\$19,919	\$22,522	\$2,603
Administrative Fees	\$4,600	\$362	\$383	\$21	\$935	\$1,150	\$215
FICA Expense	\$7,200	\$574	\$600	\$26	\$1,645	\$1,800	\$155
Health Insurance	\$3,405	\$260	\$284	\$24	\$776	\$851	\$76
Workers Compensation	\$1,766	\$134	\$147	\$13	\$396	\$441	\$45
Unemployment	\$3,500	\$145	\$292	\$146	\$639	\$875	\$236
Drug Testing	\$300	\$0	\$23	\$23	\$70	\$63	(\$7)
Utilities	\$11,000	\$905	\$845	(\$60)	\$2,849	\$2,302	(\$547)
Gas	\$1,000	\$65	\$77	\$12	\$202	\$209	\$7
Repairs & Maintenance	\$7,500	\$344	\$576	\$232	\$2,722	\$1,570	(\$1,152)
Pest Control	\$1,800	\$136	\$138	\$2	\$408	\$377	(\$32)
Kitchen Equipment/Supplies	\$750	\$176	\$58	(\$118)	\$318	\$157	(\$161)
Paper & Plastic Supplies	\$6,000	\$593	\$461	(\$132)	\$1,679	\$1,256	(\$423)
Operating Supplies	\$7,500	\$295	\$576	\$281	\$1,273	\$1,570	\$297
Training, Education & Employee Relations	\$1,000	\$122	\$77	(\$46)	\$265	\$209	(\$56)
Food Cost	\$58,000	\$5,106	\$4,454	(\$651)	\$16,611	\$12,139	(\$4,472)
Beer Cost	\$20,000	\$1,455	\$1,536	\$81	\$5,000	\$4,186	(\$814)
Beverage Cost	\$14,000	\$1,717	\$1,075	(\$642)	\$3,808	\$2,930	(\$878)
Wine Cost	\$1,200	\$114	\$92	(\$22)	\$228	\$251	\$24
Liquor Cost	\$3,500	\$422	\$269	(\$153)	\$776	\$733	(\$44)
Employee Meals	\$3,800	\$346	\$292	(\$54)	\$1,059	\$795	(\$264)
Due, Licenses & Subscriptions	\$2,500	\$208	\$208	(\$0)	\$625	\$625	(\$0)
Uniforms	\$1,000	\$0	\$77	\$77	\$0	\$209	\$209
Equipment Lease	\$1,750	\$140	\$146	\$6	\$420	\$438	\$18
Total Restaurant Expenditures	\$253,162	\$20,342	\$20,193	(\$150)	\$62,625	\$57,659	(\$4,966)
<i>Pro Shop Expenditures</i>							
Salaries	\$93,679	\$4,841	\$7,806	\$2,965	\$16,702	\$23,419	\$6,717
Administrative Fee	\$2,566	\$181	\$214	\$32	\$602	\$641	\$39
FICA Expense	\$7,166	\$370	\$597	\$227	\$1,278	\$1,791	\$514
Health Insurance	\$683	\$27	\$57	\$30	\$82	\$171	\$89
Workers Compensation	\$1,783	\$96	\$149	\$52	\$333	\$446	\$113
Unemployment	\$2,500	\$39	\$208	\$169	\$286	\$625	\$339
Golf Printing	\$500	\$0	\$42	\$42	\$139	\$125	(\$14)
Utilities	\$7,500	\$610	\$625	\$15	\$1,947	\$1,875	(\$72)
Repairs	\$250	\$0	\$21	\$21	\$0	\$63	\$63
Pest Control	\$1,800	\$136	\$150	\$14	\$408	\$450	\$42
Supplies	\$2,500	\$105	\$208	\$103	\$533	\$625	\$92
Uniforms	\$750	\$19	\$63	\$43	\$65	\$188	\$123
Dues, Licenses & Subscriptions	\$600	\$0	\$50	\$50	\$0	\$150	\$150
Training, Education & Employee Relations	\$500	\$150	\$42	(\$108)	\$150	\$125	(\$25)
Driving Range	\$500	\$0	\$42	\$42	\$0	\$125	\$125
Veterans Program	\$500	\$0	\$42	\$42	\$294	\$125	(\$169)
Total Pro Shop Expenditures	\$123,777	\$6,576	\$10,314	\$3,738	\$22,818	\$30,943	\$8,125

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending December 31, 2014

	Adopted Budget		Current Month		Year-to-Date		
	Budget	Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Cart Facility</i>							
Salaries	\$55,588	\$3,425	\$4,632	\$1,207	\$11,920	\$13,896	\$1,977
Administrative Fee	\$5,039	\$370	\$420	\$49	\$1,178	\$1,260	\$82
FICA Expense	\$4,355	\$262	\$363	\$101	\$912	\$1,089	\$177
Workers Compensation	\$1,058	\$68	\$88	\$20	\$238	\$264	\$27
Unemployment	\$2,833	\$177	\$236	\$59	\$619	\$708	\$89
Utilities	\$12,000	\$1,013	\$1,000	(\$13)	\$2,796	\$3,000	\$204
Fuel	\$500	\$32	\$42	\$9	\$112	\$125	\$13
Cart Lease	\$52,000	\$4,320	\$4,333	\$13	\$12,960	\$13,000	\$40
Cart Maintenance	\$2,500	\$611	\$208	(\$402)	\$1,033	\$625	(\$408)
Cart & Facilities Supplies	\$1,000	\$53	\$83	\$30	\$145	\$250	\$105
Driving Range	\$750	\$0	\$63	\$63	\$308	\$188	(\$121)
Uniforms	\$1,000	\$0	\$83	\$83	\$118	\$250	\$132
Total Cart Facility	\$138,623	\$10,332	\$11,552	\$1,220	\$32,339	\$34,655	\$2,317
<i>Starter Marshals</i>							
Salaries	\$27,533	\$1,637	\$2,294	\$658	\$5,407	\$6,883	\$1,476
Administrative Fee	\$2,800	\$200	\$233	\$34	\$567	\$700	\$133
FICA Expense	\$2,045	\$125	\$170	\$45	\$414	\$511	\$98
Workers Compensation	\$750	\$33	\$62	\$30	\$108	\$187	\$80
Unemployment	\$1,500	\$86	\$125	\$39	\$284	\$375	\$91
Uniforms	\$750	\$0	\$63	\$63	\$0	\$188	\$188
Total Starter Marshals	\$35,378	\$2,080	\$2,948	\$868	\$6,779	\$8,844	\$2,066
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$8,535	\$4,725	(\$3,810)	\$16,042	\$14,175	(\$1,867)
Total Merchandise Sales	\$56,700	\$8,535	\$4,725	(\$3,810)	\$16,042	\$14,175	(\$1,867)
<i>Golf Course Maintenance</i>							
Salaries	\$288,000	\$25,804	\$24,000	(\$1,804)	\$72,674	\$72,000	(\$674)
Administrative Fees	\$6,000	\$475	\$500	\$25	\$1,561	\$1,500	(\$61)
FICA Expense	\$24,000	\$1,636	\$2,000	\$364	\$5,149	\$6,000	\$851
Employee Insurance	\$45,600	\$2,054	\$3,800	\$1,746	\$6,799	\$11,400	\$4,601
Workers Compensation	\$6,000	\$428	\$500	\$72	\$1,359	\$1,500	\$141
Unemployment	\$6,000	\$144	\$500	\$356	\$786	\$1,500	\$714
Drug Testing	\$420	\$0	\$35	\$35	\$35	\$105	\$70
Consulting Fees	\$6,000	\$500	\$500	\$0	\$1,500	\$1,500	\$0
Telephone/Internet	\$2,700	\$264	\$225	(\$39)	\$497	\$675	\$178
Utilities/Water	\$35,000	\$1,899	\$2,917	\$1,017	\$6,150	\$8,750	\$2,600
Repairs	\$28,000	\$1,772	\$2,333	\$561	\$4,409	\$7,000	\$2,591
Fuel & Oil	\$45,000	\$2,629	\$3,750	\$1,121	\$9,033	\$11,250	\$2,217
Pest Control	\$0	\$111	\$0	(\$111)	\$333	\$0	(\$333)
Irrigation/Drainage	\$18,000	\$29	\$1,500	\$1,471	\$3,722	\$4,500	\$778

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending December 31, 2014

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Variance	Actuals	Budget	Actuals	Budget
Sand and Topsoil	\$18,000	\$1,230	\$270	\$1,500	\$816	\$4,500
Flower/Mulch	\$5,000	\$417	\$0	\$417	\$737	\$1,250
Chemicals	\$48,000	\$4,557	\$4,000	\$4,000	\$12,357	\$12,000
Fertilizer	\$42,000	\$2,571	\$3,500	\$3,500	\$4,505	\$10,500
Seed/Sod	\$9,000	\$701	\$750	\$750	\$1,403	\$2,250
Trash Removal	\$3,000	\$133	\$250	\$250	\$398	\$750
Contingency	\$20,000	\$2,083	\$1,667	\$1,667	\$5,306	\$5,000
First Aid	\$600	\$0	\$50	\$50	\$150	\$150
Office Supplies	\$7,500	\$0	\$625	\$625	\$64	\$1,875
Operating Supplies	\$0	\$1,281	\$0	\$0	\$2,583	\$0
Janitorial Supplies	\$3,000	\$0	\$250	\$250	\$0	\$750
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$0	\$300
Uniforms	\$6,000	\$645	\$500	\$500	\$1,647	\$1,500
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$1,500
Equipment Lease	\$71,412	\$5,951	\$5,951	\$5,951	\$18,004	\$17,853
Small Tools	\$1,200	\$0	\$100	\$100	\$0	\$300
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$150
IT Services	\$600	\$0	\$50	\$50	\$0	\$150
Total Golf Course Maintenance	\$753,832	\$55,939	\$62,819	\$6,880	\$161,976	\$188,458
<i>Administrative Expenditures</i>						
Legal Fees	\$1,500	\$125	\$0	\$125	\$0	\$375
Arbitrage	\$600	\$50	\$50	\$50	\$150	\$150
Dissemination	\$1,000	\$83	\$83	\$83	\$250	\$250
Trustee Fees	\$3,750	\$313	\$313	\$313	\$938	\$938
Annual Audit	\$1,500	\$125	\$125	\$125	\$375	\$375
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$4,690	\$14,070	\$14,070
Insurance	\$74,000	\$6,167	\$6,167	\$6,167	\$18,500	\$18,500
Property Taxes	\$5,000	\$476	\$476	\$476	\$1,302	\$1,250
Total Administrative Expenditures	\$143,630	\$11,904	\$11,969	\$65	\$35,585	\$35,908
Renewal & Replacement	\$33,190	\$2,147	\$2,147	\$2,147	\$6,661	\$8,298
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$33,190	\$2,147	\$2,147	\$2,147	\$6,661	\$8,298
Total Revenues	\$1,659,488	\$109,267	\$127,591	(\$18,324)	\$317,465	\$348,219
Total Expenditures	\$1,635,122	\$127,588	\$135,352	\$7,764	\$366,926	\$403,137
Operating Income (Loss)	\$24,366	(\$18,321)	(\$7,761)	(\$10,560)	(\$49,460)	(\$54,918)
						\$5,458

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending December 31, 2014

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Actuals	Budget	Actuals
<i>Non Operating Revenues/(Expenditures)</i>						
Special Assessments	\$558,355	\$46,530	\$46,530	\$139,589	\$139,589	\$0
Interest Income	\$300	\$4	\$25	\$14	\$75	(\$61)
Interest Expense	(\$213,893)	(\$17,824)	(\$17,824)	(\$53,473)	(\$53,473)	(\$0)
Principal Expense	(\$345,000)	(\$28,750)	(\$28,750)	(\$86,250)	(\$86,250)	\$0
Total Non Operating Revenues/(Expenditures)	(\$238)	(\$41)	(\$20)	(\$120)	(\$60)	(\$61)
Change in Net Assets	\$24,128	(\$18,362)		(\$49,581)		
Beginning Net Assets	\$0			(\$3,221,881)		
Ending Net Assets	\$24,128			(\$3,271,462)		

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$715,522
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,070
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,690	\$132,039	\$592,862	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$729,592
Administrative Expenditures													
Supervisors Fees	\$2,466	\$2,466	\$2,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,399
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Trustee Fees	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,400
Annual Audit	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,625
Collection Agent	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Management Fees	\$9,043	\$9,043	\$9,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,128
Computer Services	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
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	\$57	\$86	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Printing & Binding	\$107	\$355	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$570
Insurance	\$418	\$418	\$418	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,255
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$217	\$69	\$138	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$425
Office Supplies	\$78	\$24	\$23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124
Dues & Licenses	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44
Website Maintenance	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600
Total Administrative	\$13,985	\$14,438	\$13,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,247
Operating Expenditures													
Salaries	\$7,102	\$7,239	\$6,538	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,879
Administrative Fees	\$50	\$52	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$149
FICA Expense	\$533	\$44	\$491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,568
Employee Insurance	\$417	\$417	\$440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,275
Workers Compensation	\$141	\$144	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$416
Unemployment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual	\$328	\$400	\$387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,115
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$8,710	\$8,796	\$8,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,539

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Bank Restoration	\$0	\$0	\$12,753	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,753
Environmental Services	\$0	\$4,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,374
Water Management System	\$7,565	\$7,655	\$8,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,007
Control Burns	\$0	\$3,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,652
Contingencies	\$0	\$0	\$365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$365
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$230	\$0	\$1,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,576
Total Maintenance	\$7,795	\$15,790	\$23,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,726

<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,446	\$10,924	\$9,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,197
Administrative Fees	\$228	\$244	\$221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$693
FICA	\$740	\$775	\$697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,212
Health Insurance	\$1,818	\$1,818	\$1,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,449
Workers Compensation	\$208	\$218	\$196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$621
Unemployment	\$17	\$17	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Contract Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$114	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341
Utilities	\$450	\$500	\$390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,340
Insurance	\$86	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258
Fuel	\$488	\$248	\$1,195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,931
Repairs	\$1,626	\$1,366	\$1,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,190
Park Maintenance	\$144	\$137	\$172	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$453
Chemicals	\$462	\$215	\$388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,065
Contingencies	\$0	\$673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673
Refuse	\$215	\$215	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$645
Office Supplies	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
Uniforms	\$338	\$191	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$768
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,614
Total Grounds Maintenance	\$19,954	\$20,278	\$19,304	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,536

Total Expenditures	\$50,443	\$59,302	\$64,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174,048
Excess Revenue/(Expenditures)	(\$45,753)	\$72,737	\$528,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$555,543

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	0	0	0	0	0	0	0	0	0	7,458
Prepaid	904	729	797	0	0	0	0	0	0	0	0	0	2,430
<i>Revenue per Round</i>													
Public	\$24	\$30	\$31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28
<i>Revenues:</i>													
Greens Fees	\$68,365	\$71,398	\$67,746	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$207,509
Greens Cards - Sales	\$7,483	\$4,096	\$1,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,062
Greens Cards - Usage	(\$19,272)	(\$10,854)	(\$9,319)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$39,445)
Season Advance/Trail Fees	\$11,870	\$15,163	\$18,454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,487
Driving Range	\$210	\$240	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$570
Golf Lessons	\$3,896	\$3,145	\$3,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,549
Merchandise Sales	\$1,175	\$85	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,385
Restaurant	\$5,824	\$5,808	\$6,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,624
Special Assessments - Operations	\$19,570	\$16,281	\$16,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,193
Miscellaneous Income	\$1,818	\$1,818	\$1,818	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,455
	(\$78)	\$158	\$1,997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,077
Total Revenues	\$100,860	\$107,338	\$109,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317,465
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,329	\$1,229	\$2,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,884
Travel & Per Diem	\$923	\$56	\$1,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Telephone	\$196	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245
Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Binding	\$415	\$396	\$370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,180
Utilities	\$1,180	\$73	\$395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,648
Repairs & Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pest Control	\$480	\$883	\$1,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,579
Advertising	\$1,635	\$1,684	\$1,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,798
Bank Charges	\$148	\$117	\$108	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$373
Office Supplies	\$663	\$390	\$671	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,724
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meals	\$150	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
Dues, Licenses, & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Drug Testing - All Departments	\$0	\$0	\$1,126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,126
Training, Education, & Employee Relations	\$0	\$263	\$263	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525
Contractual Security	\$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 Expenditures	\$7,119	\$5,250	\$9,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,102

Vierra 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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,919
Administrative Fees	\$267	\$307	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$935
FICA Expense	\$495	\$574	\$574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,645
Health Insurance	\$258	\$258	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
Workers Compensation	\$139	\$123	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396
Unemployment	\$249	\$245	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$639
Drug Testing	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70
Utilities	\$952	\$992	\$905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,849
Gas	\$74	\$64	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202
Repairs & Maintenance	\$1,761	\$617	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,722
Pest Control	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$408
Kitchen Equipment/Supplies	\$0	\$143	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$318
Paper and Plastic Supplies	\$762	\$324	\$593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,679
Operating Supplies	\$806	\$172	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,273
Training, Education & Employee Relations	\$72	\$72	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265
Food Cost	\$6,771	\$4,735	\$5,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,611
Beer Cost	\$1,636	\$1,909	\$1,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Beverage Cost	\$1,110	\$981	\$1,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,808
Wine Cost	\$45	\$69	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228
Liquor Cost	\$71	\$283	\$422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
Employee Meals	\$389	\$324	\$346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,059
Dues, Licenses & Subscriptions	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$140	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$420
Total Restaurant Expenditures	\$23,349	\$16,934	\$20,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,625
Proshop:													
Salaries	\$6,137	\$5,724	\$4,841	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,702
Administrative Fees	\$231	\$190	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$602
FICA	\$469	\$438	\$370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,278
Health Insurance	\$27	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82
Workers Compensation	\$122	\$114	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Unemployment	\$139	\$113	\$39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$286
Golf Printing	\$637	\$699	\$610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,947
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$408
Pest Control	\$207	\$221	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$533
Supplies	\$0	\$46	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses & Subscriptions	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Training/Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294
Total Pro Shop Expenditures	\$8,239	\$8,003	\$6,576	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,818
Merchandise Sales:													
Cost of Goods Sold	\$4,943	\$2,564	\$8,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,042
Total Merchandise Sales	\$4,943	\$2,564	\$8,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,042

Viera East Golf Course
Month to Month

Cart Facility:	October	November	December	January	February	March	April	May	June	July	August	September	Total
Salaries	\$4,227	\$4,267	\$3,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,920
Administrative Fees	\$397	\$410	\$370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,178
FICA Expense	\$323	\$326	\$282	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$912
Workers Compensation	\$84	\$85	\$68	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$238
Unemployment	\$222	\$220	\$177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$619
Utilities	\$760	\$1,023	\$1,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,796
Fuel	\$48	\$32	\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112
Golf Cart Lease	\$4,320	\$4,320	\$4,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,960
Cart Maintenance	\$38	\$385	\$611	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,033
Cart & Facilities Supplies	\$45	\$47	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145
Driving Range	\$217	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$308
Uniforms	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118
Total Cart Facility	\$10,800	\$11,207	\$10,332	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,339

Starter Marshals:

Salaries	\$1,560	\$2,210	\$1,637	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,407
Administrative Fees	\$186	\$186	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$567
FICA Expense	\$119	\$169	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$414
Workers Compensation	\$31	\$44	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108
Unemployment	\$82	\$116	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$284
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Starter Marshals	\$1,973	\$2,726	\$2,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,779

Golf Course Maintenance:

Salaries	\$23,769	\$23,101	\$25,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,674
Administrative Fees	\$534	\$532	\$475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,561
FICA Expense	\$1,726	\$1,726	\$1,636	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,149
Employee Insurance	\$2,896	\$1,850	\$2,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,799
Workers Compensation	\$473	\$458	\$428	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,359
Unemployment	\$420	\$221	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$786
Drug Testing	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
Consulting Fees	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500
Telephone/Internet	\$0	\$233	\$264	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$497
Utilities/Water	\$2,055	\$2,196	\$1,899	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,150
Repairs	\$1,278	\$1,359	\$1,772	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,409
Fuel & Oil	\$3,569	\$2,834	\$2,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,033
Pest Control	\$111	\$111	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Irrigation/Drainage	\$1,972	\$1,721	\$29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,722
Sand and Topsoil	\$537	\$199	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$816
Flower/Mulch	\$5,096	\$2,704	\$4,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,357
Chemicals	\$0	\$1,934	\$2,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$737
Fertilizer	\$0	\$701	\$701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,505
Seed/Sod	\$133	\$133	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,403
Trash Removal	\$100	\$50	\$2,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$398
Contingency	\$64	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
First Aid	\$679	\$623	\$1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,583
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Janitorial Supplies	\$523	\$480	\$645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,647
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$5,973	\$6,080	\$5,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,004
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Small Tools	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161,976

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Dissemination	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250
Trustee Fees	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$938
Annual Audit	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,070
Insurance	\$6,167	\$6,167	\$6,167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,500
Property Taxes	\$413	\$413	\$476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,302
Total Administrative Expenditures	\$11,840	\$11,840	\$11,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,585
Reserves:													
Renewal & Replacement	\$2,497	\$2,017	\$2,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,661
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$2,497	\$2,017	\$2,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,661
Total Revenues	\$100,860	\$107,338	\$109,267	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$317,465
Total Expenditures	\$123,248	\$116,089	\$127,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$366,926
Operating Income (Loss)	(\$22,388)	(\$8,751)	(\$18,321)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$49,460)
Non Operating Revenues/(Expenditures):													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139,589
Interest Income	\$5	\$5	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14
Interest Expense	(\$17,824)	(\$17,824)	(\$17,824)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$53,473)
Principal Expense	(\$28,750)	(\$28,750)	(\$28,750)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$86,250)
Total Non Operating Revenues/(Expenditures)	(\$40)	(\$40)	(\$41)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$120)
Net Non Operating Income / (Loss)	(\$22,428)	(\$8,791)	(\$18,362)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$49,581)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,624
Total Revenues	\$5,824	\$5,808	\$6,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,624
<i>Expenditures</i>													
Cost of Goods Sold	\$4,943	\$2,564	\$8,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,042
Total Expenditures	\$4,943	\$2,564	\$8,535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,042
Operating Income (Loss)	\$881	\$3,244	(\$1,543)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,582

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,757
Wine Sales	\$109	\$187	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$416
Beer Sales	\$5,167	\$4,266	\$3,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,366
Beverage Sales	\$2,950	\$2,353	\$2,433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,735
Liquor Sales	\$1,202	\$1,341	\$1,192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,736
Gift Cards - Restaurant (Sales)	\$3,550	\$906	\$2,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,158
Gift Cards/Season Advance- Rest. (Usage)	(\$3,459)	(\$2,617)	(\$3,640)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,717)
Tournaments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Season Advance/Trail Fees (Rest)	\$91	\$1,712	\$938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,741
Total Revenues	\$19,570	\$16,281	\$16,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,193
Expenditures													
Salaries	\$7,008	\$6,188	\$6,723	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,919
Administrative Fees	\$267	\$307	\$362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$935
FICA Expense	\$495	\$576	\$574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,645
Health Insurance	\$258	\$258	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
Workers Compensation	\$139	\$123	\$134	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396
Unemployment	\$249	\$245	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$639
Drug Testing	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70
Utilities	\$952	\$992	\$905	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,849
Gas	\$74	\$64	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202
Repairs & Maintenance	\$1,761	\$617	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,722
Pest Control	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$408
Kitchen Equipment/Supplies	\$0	\$143	\$176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$318
Paper & Plastic Supplies	\$762	\$324	\$593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,679
Operating Supplies	\$806	\$172	\$295	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,273
Training, Education & Employees Relations	\$72	\$72	\$122	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265
Food Cost	\$6,771	\$4,735	\$5,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,611
Beer Cost	\$1,636	\$1,909	\$1,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Beverage Cost	\$1,110	\$981	\$1,717	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,808
Wine Cost	\$45	\$69	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$228
Liquor Cost	\$71	\$283	\$422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
Employee Meals	\$389	\$324	\$346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,059
Due, Licenses & Subscriptions	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$625
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$140	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$420
Total Expenditures	\$23,349	\$18,934	\$20,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,625
Operating Income (Loss)	(\$3,779)	(\$2,653)	(\$4,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,432)

Viera East
Community Development District
Detailed Rounds of Golf Report
Dec-14

Rounds of Golf

	Monthly	%	Year-to-Date	%
Rounds of Golf - Public	2,214		7,458	
Rounds of Golf - Green Card Usage	268	9%	1,011	10%
Rounds of Golf - CDD Resident	221	7%	744	8%
Rounds of Golf - Public	1,725	57%	5,703	58%
Rounds of Golf - Prepaid	797	26%	2,430	25%
Total Rounds	3,011	100%	9,888	100%

Revenues

Greens Fees	\$ 67,746	\$ 207,509
Green Card Usage	\$ (9,319)	\$ (35,343)
Adjusted Greens Fee Revenue (Net)	\$ 58,427	\$ 172,166
Revenues Green Card Usage	\$ (9,319)	\$ (35,343)
Revenues CDD Residents	\$ 7,412	\$ 22,230
Revenues Public	\$ 60,334	\$ 185,279
Revenues Prepaid	\$ 18,574	\$ 45,607
	\$ 77,001	\$ 217,773

Average Revenue Per Round

Revenue Per Round Green Card Usage	\$ (34.77)	\$ (34.96)
Revenue Per Round CDD Residents	\$ 33.54	\$ 29.88
Revenue Per Round Public	\$ 34.98	\$ 32.49
Revenue Per Round Prepaid	\$ 23.30	\$ 18.77