

Viera East
Community Development District

Combined Balance Sheet

January 31, 2015

Governmental Fund Types

Totals
(memorandum
only) 2015

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	
<i>Assets</i>					
Operating Account	\$741,161	---	---	\$649,681	\$1,390,842
Accounts Receivable	---	---	---	\$3,785	\$3,785
Assessment Receivable	---	---	---	---	\$0
Due From Golf Course	\$315	---	---	---	\$315
Due From General Fund	---	---	\$39,536	\$25,545	\$65,081
Due From Capital Reserve	\$1,400	---	---	---	\$1,400
Inventory - Restaurant	---	---	---	\$9,136	\$9,136
Inventory - Pro Shop	---	---	---	\$30,710	\$30,710
<u>Investments:</u>					
Custody Account	\$14,176	\$738,616	---	---	\$752,792
Benefit Assessment- Series 2012	---	---	---	\$13	\$13
Reserve - Series 2012	---	---	---	\$280,359	\$280,359
Bond Service 2006	---	---	\$2,197,533	---	\$2,197,533
Improvements (Net of Depreciation)	---	---	---	\$1,260,926	\$1,260,926
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$12,457	---	---	\$70,003	\$82,460
Total Assets	\$769,508	\$738,616	\$2,237,069	\$2,330,159	\$6,075,352

Liabilities

Accounts Payable	\$9,519	---	---	\$4,025	\$13,544
Accrued Expenses	\$3,554	---	---	\$2,929	\$6,483
Deferred Revenue- Season Advance	---	---	---	\$125,667	\$125,667
Deferred Revenue- Special Assessments	---	---	---	\$329,934	\$329,934
Deferred Revenue- Season Advance (Rest.)	---	---	---	\$7,699	\$7,699
Deferred Revenue-Golf Clinic	---	---	---	---	\$0
Due to General Fund	---	\$1,400	---	\$315	\$1,715
Accrued Interest Payable	---	---	---	\$52,407	\$52,407
Accrued Principal Payable	---	---	---	\$115,000	\$115,000
Golf Cart Lease Payable	---	---	---	\$111,072	\$111,072
Sales Tax Payable	---	---	---	\$8,195	\$8,195
Due to Golf Course	\$25,545	---	---	---	\$25,545
Due to Debt Service	\$39,536	---	---	---	\$39,536
Accrued Payroll Payable	\$2,700	---	---	\$6,886	\$9,585
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	---	---	---	(\$3,232,645)	(\$3,232,645)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$12,457	---	---	---	\$12,457
Unassigned	\$500,198	\$737,216	---	---	\$1,237,414
Restricted for Debt Service	---	---	\$2,237,069	---	\$2,237,069
Total Liabilities, Fund Equity, Other	\$769,508	\$738,616	\$2,237,069	\$2,330,159	\$6,075,352

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

	Adopted Budget	Prorated Budget 1/31/15	Actual 1/31/15	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$728,968	\$728,968	\$0
Golf Course Administrative Services	\$56,280	\$18,760	\$18,760	\$0
Interest Income	\$100	\$33	\$0	(\$33)
Total Revenues	\$864,536	\$747,761	\$747,728	(\$33)

Administrative Expenditures

Supervisors Fees	\$29,587	\$9,862	\$9,955	(\$93)
Engineering Fees	\$5,000	\$1,667	\$0	\$1,667
Attorney's Fees	\$10,000	\$3,333	\$378	\$2,955
Dissemination	\$1,000	\$333	\$333	(\$0)
Trustee Fees	\$5,600	\$1,867	\$1,867	(\$0)
Annual Audit	\$6,500	\$2,167	\$2,167	(\$0)
Collection Agent	\$2,500	\$833	\$833	(\$0)
Management Fees	\$108,515	\$36,172	\$36,171	\$0
Computer Services	\$1,000	\$333	\$333	\$0
Records Storage	\$1,700	\$567	\$0	\$567
Telephone	\$2,160	\$720	\$0	\$720
Postage	\$3,000	\$1,000	\$279	\$721
Printing & Binding	\$3,000	\$1,000	\$757	\$243
Insurance	\$5,019	\$1,673	\$2,089	(\$416)
Legal Advertising	\$3,000	\$1,000	\$0	\$1,000
Other Current Charges	\$1,500	\$500	\$441	\$59
Office Supplies	\$3,500	\$1,167	\$185	\$982
Dues & Licenses	\$175	\$58	\$58	(\$0)
Website Maintenance	\$2,400	\$800	\$800	\$0
Total Administrative	\$195,156	\$65,052	\$56,648	\$8,404

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

	Adopted Budget	Prorated Budget 1/31/15	Actual 1/31/15	Variance
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Operating Expenditures

Salaries	\$113,570	\$37,857	\$29,043	\$8,814
Administrative Fee	\$1,216	\$405	\$205	\$200
FICA Expense	\$8,688	\$2,896	\$2,184	\$712
Employee Insurance	\$6,006	\$2,002	\$1,689	\$313
Workers Compensation	\$3,028	\$1,009	\$579	\$431
Unemployment	\$2,750	\$917	\$396	\$521
Other Contractual	\$5,100	\$1,700	\$1,478	\$222
Training	\$1,000	\$333	\$138	\$196
Dues, Licenses	\$100	\$33	\$0	\$33
Uniforms	\$500	\$167	\$0	\$167
Total Operating	\$141,958	\$47,319	\$35,712	\$11,607

Maintenance Expenditures

Canal Maintenance	\$7,500	\$2,500	\$0	\$2,500
Lake Bank Restoration	\$40,000	\$12,753	\$12,753	\$0
Environmental Services	\$54,000	\$18,000	\$4,374	\$13,627
Water Management System	\$99,000	\$33,000	\$31,572	\$1,428
Control Burns	\$15,000	\$15,000	\$14,408	\$592
Contingencies	\$10,000	\$3,333	\$1,205	\$2,128
Fire Line Maintenance	\$5,000	\$1,667	\$0	\$1,667
Basin Repair	\$5,000	\$1,667	\$1,576	\$91
Total Maintenance	\$235,500	\$87,920	\$65,887	\$22,033

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

	Adopted Budget	Prorated Budget 1/31/15	Actual 1/31/15	Variance
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Grounds Maintenance Expenditures

Salaries	\$148,503	\$49,501	\$43,231	\$6,270
Administrative Fees	\$3,336	\$1,112	\$961	\$151
FICA	\$11,360	\$3,787	\$3,077	\$710
Health Insurance	\$23,996	\$7,999	\$7,207	\$792
Workers Compensation	\$3,475	\$1,158	\$860	\$298
Unemployment	\$3,600	\$1,200	\$887	\$313
Contract Labor	\$3,000	\$1,000	\$0	\$1,000
Telephone	\$2,200	\$733	\$455	\$278
Utilities	\$0	\$0	\$1,690	(\$1,690)
Insurance	\$2,578	\$859	\$344	\$515
Repairs	\$15,000	\$5,000	\$3,018	\$1,982
Fuel	\$23,000	\$7,667	\$5,977	\$1,690
Park Maintenance	\$3,000	\$1,000	\$605	\$395
Chemicals	\$5,000	\$1,667	\$1,409	\$258
Contingencies	\$500	\$167	\$673	(\$506)
Refuse	\$7,000	\$2,333	\$860	\$1,473
Office Supplies	\$250	\$83	\$35	\$48
Uniforms	\$2,500	\$833	\$960	(\$126)
Operating Reserve	\$3,169	\$1,056	\$0	\$1,056
Maintenance Reserve - Transfer Out	\$30,455	\$10,152	\$10,152	(\$0)
Total Grounds Maintenance	\$291,922	\$97,307	\$82,401	\$14,906
Total Expenditures	\$864,536	\$297,598	\$240,648	\$56,950
Excess Revenue/(Expenditures)	\$0	\$450,163	\$507,079	\$56,917
Beginning Fund Balance	\$0	\$0	\$181,575	\$181,575
Ending Fund Balance	\$0	\$450,163	\$688,654	\$238,492

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

	Adopted Budget	Prorated Budget 1/31/15	Actual 1/31/15	Variance
<u>Revenues</u>				
Interest Income	\$250	\$83	\$409	\$325
Reserve Funding - Transfer In (General)	\$30,455	\$10,152	\$10,152	\$0
Reserve Funding - Transfer In (Golf)	\$33,190	\$11,063	\$8,846	(\$2,217)
Total Revenues	\$63,895	\$21,298	\$19,406	(\$1,892)
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$27,040	(\$27,040)
Total Expenditures	\$0	\$0	\$27,040	(\$27,040)
Excess Revenues/(Expenditures)	\$63,895		(\$7,634)	
Beginning Fund Balance	\$783,179		\$744,850	
Ending Fund Balance	\$847,074		\$737,216	

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

	Adopted Budget	Prorated Budget 1/31/15	Actual 1/31/15	Variance
<u>Revenues</u>				
Special Assessments	\$2,376,297	\$2,143,449	\$2,143,449	\$0
Interest Income	\$100	\$33	\$17	(\$16)
Total Revenues	\$2,376,397	\$2,143,483	\$2,143,466	(\$16)
<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)		\$1,712,216	
Beginning Fund Balance	\$524,908		\$524,853	
Ending Fund Balance	\$513,805		\$2,237,069	

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Public	32,000	3,416	3,078	338	10,874	9,776	1,098
Prepaid Rounds	-	941	-	-	3,371	-	-
Prepaid Members	60	2	-	2	59	60	(1)
<i>Revenue per Round</i>							
Public	\$31	\$33	\$31	\$2	\$29	\$31	(\$2)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$992,000	\$112,790	\$95,430	\$17,360	\$320,299	\$303,056	\$17,243
Greens Cards - Sales	\$100,000	\$9,494	\$9,620	(\$126)	\$22,556	\$30,550	(\$7,994)
Greens Cards - Usage	(\$100,000)	(\$15,849)	(\$9,620)	(\$6,229)	(\$55,294)	(\$30,550)	(\$24,744)
Season Advance/Trail Fees	\$216,667	\$21,453	\$20,843	\$610	\$66,940	\$66,192	\$748
Season Advance/Trail Fees Surcharge	\$4,000	\$135	\$385	(\$250)	\$705	\$1,222	(\$517)
Driving Range	\$53,000	\$4,425	\$5,099	(\$674)	\$14,974	\$16,192	(\$1,217)
Golf Lessons	\$12,000	\$535	\$1,154	(\$619)	\$1,920	\$3,666	(\$1,746)
Merchandise Sales	\$90,000	\$9,569	\$8,658	\$911	\$28,193	\$27,495	\$698
Restaurant	\$255,000	\$22,627	\$24,531	(\$1,904)	\$74,820	\$77,903	(\$3,082)
Special Assessments - Operations	\$21,821	\$1,818	\$1,818	\$0	\$7,274	\$7,273	\$0
Miscellaneous Income	\$15,000	\$3,504	\$1,443	\$2,061	\$5,580	\$4,583	\$998
Total Revenues	\$1,659,488	\$170,502	\$159,362	\$11,140	\$487,967	\$507,581	(\$19,613)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$16,230	\$1,294	\$1,352	\$58	\$6,179	\$5,408	(\$771)
Travel & Per Diem	\$500	\$0	\$42	\$42	\$15	\$167	\$152
Telephone/Internet	\$10,000	\$898	\$833	(\$65)	\$3,642	\$3,332	(\$310)
Postage	\$1,000	\$49	\$83	\$34	\$294	\$333	\$39
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$333	\$333
Utilities	\$5,000	\$491	\$417	(\$74)	\$1,671	\$1,666	(\$5)
Repairs & Maintenance	\$6,000	\$185	\$500	\$315	\$1,833	\$1,999	\$166
Pest Control	\$1,000	\$0	\$83	\$83	\$0	\$333	\$333
Advertising	\$15,000	\$92	\$1,250	\$1,157	\$2,671	\$4,998	\$2,327
Bank Charges	\$25,000	\$1,920	\$2,083	\$163	\$6,717	\$8,330	\$1,613
Office Supplies	\$3,000	\$36	\$250	\$214	\$408	\$1,000	\$591
Operating Supplies	\$5,000	\$1,136	\$417	(\$719)	\$2,860	\$1,666	(\$1,194)
Meals	\$200	\$0	\$17	\$17	\$0	\$67	\$67
Dues, Licenses & Subscriptions	\$1,000	\$0	\$83	\$83	\$260	\$333	\$73
Drug Testing - All Departments	\$500	\$35	\$42	\$7	\$35	\$167	\$132
Training, Education & Employee Relations	\$1,000	\$0	\$83	\$83	\$1,126	\$333	(\$793)
Contractual Security	\$3,500	\$263	\$292	\$29	\$788	\$1,166	\$378
IT Services	\$1,900	\$150	\$158	\$8	\$150	\$633	\$483
Total Golf Course Expenditures	\$96,830	\$6,548	\$8,066	\$1,518	\$28,650	\$32,264	\$3,614

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$90,091	\$8,564	\$7,507	(\$1,057)	\$28,483	\$30,029	\$1,546
Administrative Fees	\$4,600	\$331	\$383	\$52	\$1,266	\$1,533	\$267
FICA Expense	\$7,200	\$784	\$600	(\$184)	\$2,430	\$2,400	(\$30)
Health Insurance	\$3,405	\$180	\$284	\$104	\$956	\$1,135	\$179
Workers Compensation	\$1,766	\$167	\$147	(\$20)	\$564	\$589	\$25
Unemployment	\$3,500	\$674	\$292	(\$383)	\$1,313	\$1,167	(\$147)
Drug Testing	\$300	\$105	\$29	(\$76)	\$175	\$92	(\$83)
Utilities	\$11,000	\$1,025	\$1,058	\$33	\$3,874	\$3,361	(\$514)
Gas	\$1,000	\$91	\$96	\$6	\$293	\$306	\$13
Repairs & Maintenance	\$7,500	\$544	\$722	\$178	\$3,265	\$2,291	(\$974)
Pest Control	\$1,800	\$136	\$173	\$37	\$545	\$550	\$5
Kitchen Equipment/Supplies	\$750	\$186	\$72	(\$114)	\$504	\$229	(\$275)
Paper & Plastic Supplies	\$6,000	\$599	\$577	(\$21)	\$2,277	\$1,833	(\$444)
Operating Supplies	\$7,500	\$478	\$722	\$243	\$1,751	\$2,291	\$540
Training, Education & Employee Relations	\$1,000	\$72	\$96	\$25	\$337	\$306	(\$31)
Food Cost	\$58,000	\$4,789	\$5,580	\$791	\$21,400	\$17,719	(\$3,681)
Beer Cost	\$20,000	\$2,180	\$1,924	(\$256)	\$7,180	\$6,110	(\$1,070)
Beverage Cost	\$14,000	\$1,055	\$1,347	\$291	\$4,864	\$4,277	(\$587)
Wine Cost	\$1,200	\$120	\$115	(\$4)	\$347	\$367	\$20
Liquor Cost	\$3,500	\$462	\$337	(\$125)	\$1,238	\$1,069	(\$169)
Employee Meals	\$3,800	\$321	\$366	\$45	\$1,380	\$1,161	(\$219)
Due, Licenses & Subscriptions	\$2,500	\$208	\$208	(\$0)	\$833	\$833	(\$0)
Uniforms	\$1,000	\$24	\$96	\$72	\$24	\$306	\$282
Equipment Lease	\$1,750	\$140	\$146	\$6	\$560	\$583	\$23
Total Restaurant Expenditures	\$253,162	\$23,234	\$22,877	(\$357)	\$85,859	\$80,535	(\$5,324)
<i>Pro Shop Expenditures</i>							
Salaries	\$93,679	\$6,685	\$7,806	\$1,121	\$23,387	\$31,225	\$7,838
Administrative Fee	\$2,566	\$220	\$214	(\$7)	\$822	\$855	\$33
FICA Expense	\$7,166	\$511	\$597	\$86	\$1,789	\$2,389	\$599
Health Insurance	\$683	\$19	\$57	\$38	\$101	\$228	\$127
Workers Compensation	\$1,783	\$133	\$149	\$15	\$466	\$594	\$128
Unemployment	\$2,500	\$469	\$208	(\$261)	\$755	\$833	\$78
Golf Printing	\$500	\$0	\$42	\$42	\$139	\$167	\$28
Utilities	\$7,500	\$629	\$625	(\$4)	\$2,576	\$2,500	(\$76)
Repairs	\$250	\$174	\$21	(\$153)	\$174	\$83	(\$90)
Pest Control	\$1,800	\$136	\$150	\$14	\$545	\$600	\$55
Supplies	\$2,500	\$158	\$208	\$51	\$690	\$833	\$143
Uniforms	\$750	\$0	\$63	\$63	\$65	\$250	\$185
Dues, Licenses & Subscriptions	\$600	\$0	\$50	\$50	\$0	\$200	\$200
Training, Education & Employee Relations	\$500	\$0	\$42	\$42	\$150	\$167	\$17
Driving Range	\$500	\$0	\$42	\$42	\$0	\$167	\$167
Veterans Program	\$500	\$0	\$42	\$42	\$294	\$167	(\$127)
Total Pro Shop Expenditures	\$123,777	\$9,134	\$10,314	\$1,180	\$31,952	\$41,258	\$9,305

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Cart Facility</i>							
Salaries	\$55,588	\$5,005	\$4,632	(\$373)	\$16,925	\$18,529	\$1,604
Administrative Fee	\$5,039	\$450	\$420	(\$30)	\$1,627	\$1,680	\$52
FICA Expense	\$4,355	\$383	\$363	(\$20)	\$1,295	\$1,452	\$157
Workers Compensation	\$1,058	\$100	\$88	(\$12)	\$337	\$353	\$15
Unemployment	\$2,833	\$284	\$236	(\$48)	\$903	\$944	\$41
Utilities	\$12,000	\$1,038	\$1,000	(\$38)	\$3,834	\$4,000	\$166
Fuel	\$500	\$53	\$42	(\$12)	\$165	\$167	\$2
Cart Lease	\$52,000	\$4,320	\$4,333	\$13	\$17,280	\$17,333	\$53
Cart Maintenance	\$2,500	\$217	\$208	(\$9)	\$1,251	\$833	(\$417)
Cart & Facilities Supplies	\$1,000	\$66	\$83	\$18	\$211	\$333	\$122
Driving Range	\$750	\$0	\$63	\$63	\$308	\$250	(\$58)
Uniforms	\$1,000	\$0	\$83	\$83	\$118	\$333	\$216
Total Cart Facility	\$138,623	\$11,916	\$11,552	(\$364)	\$44,254	\$46,207	\$1,952
<i>Starter Marshals</i>							
Salaries	\$27,533	\$3,025	\$2,294	(\$730)	\$8,432	\$9,177	\$746
Administrative Fee	\$2,800	\$245	\$233	(\$12)	\$812	\$933	\$121
FICA Expense	\$2,045	\$231	\$170	(\$61)	\$645	\$682	\$37
Workers Compensation	\$750	\$60	\$62	\$2	\$168	\$250	\$82
Unemployment	\$1,500	\$170	\$125	(\$45)	\$454	\$500	\$46
Uniforms	\$750	\$0	\$63	\$63	\$0	\$250	\$250
Total Starter Marshals	\$35,378	\$3,732	\$2,948	(\$784)	\$10,511	\$11,792	\$1,282
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$7,273	\$4,725	(\$2,548)	\$23,315	\$18,900	(\$4,415)
Total Merchandise Sales	\$56,700	\$7,273	\$4,725	(\$2,548)	\$23,315	\$18,900	(\$4,415)
<i>Golf Course Maintenance</i>							
Salaries	\$288,000	\$25,209	\$24,000	(\$1,209)	\$97,883	\$96,000	(\$1,883)
Administrative Fees	\$6,000	\$522	\$500	(\$22)	\$2,082	\$2,000	(\$82)
FICA Expense	\$24,000	\$1,873	\$2,000	\$127	\$7,022	\$8,000	\$978
Employee Insurance	\$45,600	\$1,728	\$3,800	\$2,072	\$8,527	\$15,200	\$6,673
Workers Compensation	\$6,000	\$502	\$500	(\$2)	\$1,861	\$2,000	\$139
Unemployment	\$6,000	\$1,763	\$500	(\$1,263)	\$2,549	\$2,000	(\$549)
Drug Testing	\$420	\$35	\$35	\$0	\$70	\$140	\$70
Consulting Fees	\$6,000	\$500	\$500	\$0	\$2,000	\$2,000	\$0
Telephone/Internet	\$2,700	\$280	\$225	(\$55)	\$776	\$900	\$124
Utilities/Water	\$35,000	\$1,507	\$2,917	\$1,409	\$7,658	\$11,667	\$4,009
Repairs	\$28,000	\$3,558	\$2,333	(\$1,225)	\$7,968	\$9,333	\$1,366
Fuel & Oil	\$45,000	\$3,890	\$3,750	(\$140)	\$12,923	\$15,000	\$2,077
Pest Control	\$0	\$111	\$0	(\$111)	\$443	\$0	(\$443)
Irrigation/Drainage	\$18,000	\$2,278	\$1,500	(\$778)	\$6,000	\$6,000	(\$0)

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Sand and Topsoil	\$18,000	\$1,432	\$1,500	\$68	\$2,248	\$6,000	\$3,752
Flower/Mulch	\$5,000	\$490	\$417	(\$73)	\$1,226	\$1,667	\$440
Chemicals	\$48,000	\$2,037	\$4,000	\$1,963	\$14,394	\$16,000	\$1,606
Fertilizer	\$42,000	\$3,075	\$3,500	\$425	\$7,581	\$14,000	\$6,419
Seed/Sod	\$9,000	\$701	\$750	\$49	\$2,104	\$3,000	\$896
Trash Removal	\$3,000	\$133	\$250	\$117	\$530	\$1,000	\$470
Contingency	\$20,000	\$0	\$1,667	\$1,667	\$5,306	\$6,667	\$1,361
First Aid	\$600	\$92	\$50	(\$42)	\$242	\$200	(\$42)
Leased Labor	\$0	\$125	\$0	(\$125)	\$125	\$0	(\$125)
Office Supplies	\$7,500	\$0	\$625	\$625	\$64	\$2,500	\$2,436
Operating Supplies	\$0	\$0	\$0	\$0	\$2,583	\$0	(\$2,583)
Janitorial Supplies	\$3,000	\$0	\$250	\$250	\$0	\$1,000	\$1,000
Soil & Water Testing	\$1,200	\$174	\$100	(\$74)	\$174	\$400	\$226
Uniforms	\$6,000	\$516	\$500	(\$16)	\$2,163	\$2,000	(\$163)
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$2,000	\$2,000
Equipment Lease	\$71,412	\$5,974	\$5,951	(\$23)	\$23,978	\$23,804	(\$174)
Small Tools	\$1,200	\$0	\$100	\$100	\$0	\$400	\$400
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$200	\$200
IT Services	\$600	\$0	\$50	\$50	\$0	\$200	\$200
Total Golf Course Maintenance	\$753,832	\$58,504	\$62,819	\$4,315	\$220,480	\$251,277	\$30,797
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$500	\$500
Arbitrage	\$600	\$50	\$50	\$0	\$200	\$200	\$0
Dissemination	\$1,000	\$83	\$83	(\$0)	\$333	\$333	(\$0)
Trustee Fees	\$3,750	\$313	\$313	\$0	\$1,250	\$1,250	\$0
Annual Audit	\$1,500	\$125	\$125	\$0	\$500	\$500	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$18,760	\$18,760	\$0
Insurance	\$74,000	\$3,381	\$6,167	\$2,786	\$21,881	\$24,667	\$2,786
Property Taxes	\$5,000	\$476	\$417	(\$60)	\$1,779	\$1,667	(\$112)
Total Administrative Expenditures	\$143,630	\$9,118	\$11,969	\$2,851	\$44,703	\$47,877	\$3,174
Renewal & Replacement	\$33,190	\$2,185	\$2,766	\$580	\$8,846	\$11,063	\$2,217
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$33,190	\$2,185	\$2,766	\$580	\$8,846	\$11,063	\$2,217
Total Revenues	\$1,659,488	\$170,502	\$159,362	\$11,140	\$487,967	\$507,581	(\$19,613)
Total Expenditures	\$1,635,122	\$131,644	\$138,036	\$6,392	\$498,570	\$541,173	\$42,603
Operating Income (Loss)	\$24,366	\$38,858	\$21,326	\$17,532	(\$10,603)	(\$33,592)	\$22,989

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$186,118	\$186,118	\$0
Interest Income	\$300	\$4	\$25	(\$21)	\$18	\$100	(\$82)
Interest Expense	(\$213,893)	(\$17,824)	(\$17,824)	(\$0)	(\$71,298)	(\$71,298)	(\$0)
Principal Expense	(\$345,000)	(\$28,750)	(\$28,750)	\$0	(\$115,000)	(\$115,000)	\$0
Total Non Operating Revenues/(Expenditures)	(\$238)	(\$41)	(\$20)	(\$21)	(\$161)	(\$79)	(\$82)
Change in Net Assets	\$24,128	\$38,817	---	---	(\$10,764)	---	---
Beginning Net Assets	\$0	---	---	---	(\$3,221,881)	---	---
Ending Net Assets	\$24,128	---	---	---	(\$3,232,645)	---	---

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$127,349	\$588,172	\$13,446	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$728,968
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$747,728
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,466	\$2,466	\$2,466	\$2,557	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,955
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Trustee Fees	\$467	\$467	\$467	\$467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,867
Annual Audit	\$542	\$542	\$542	\$542	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,167
Collection Agent	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,171
Computer Services	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
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	\$106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$279
Printing & Binding	\$107	\$355	\$108	\$187	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$757
Insurance	\$418	\$418	\$418	\$834	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,089
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$217	\$69	\$138	\$17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441
Office Supplies	\$78	\$24	\$23	\$61	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185
Dues & Licenses	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58
Website Maintenance	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
Total Administrative	\$13,985	\$14,438	\$13,824	\$14,402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,648
<i>Operating Expenditures</i>													
Salaries	\$7,102	\$7,239	\$6,538	\$8,164	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,043
Administrative Fees	\$50	\$52	\$47	\$57	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$205
FICA Expense	\$533	\$544	\$491	\$616	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,184
Employee Insurance	\$417	\$417	\$440	\$414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,689
Workers Compensation	\$141	\$144	\$130	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$579
Unemployment	\$0	\$0	\$0	\$396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$396
Other Contractual	\$328	\$400	\$387	\$363	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,478
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	\$10,173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,712

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	\$7,765	\$8,677	\$7,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,572
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,576
Total Maintenance	\$7,795	\$15,790	\$23,141	\$19,161	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,887
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,446	\$10,924	\$9,827	\$12,034	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,231
Administrative Fees	\$228	\$244	\$221	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$961
FICA	\$740	\$775	\$697	\$865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,077
Health Insurance	\$1,818	\$1,818	\$1,814	\$1,758	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,207
Workers Compensation	\$208	\$218	\$196	\$239	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$860
Unemployment	\$17	\$17	\$16	\$837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$887
Contract Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$114	\$114	\$114	\$114	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$455
Utilities	\$450	\$500	\$390	\$349	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,690
Insurance	\$86	\$86	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$344
Repairs	\$488	\$248	\$1,195	\$1,087	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,018
Fuel	\$1,626	\$1,366	\$1,198	\$1,787	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,977
Park Maintenance	\$144	\$137	\$172	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$605
Chemicals	\$462	\$215	\$388	\$344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,409
Contingencies	\$0	\$673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673
Refuse	\$215	\$215	\$215	\$215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$860
Office Supplies	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
Uniforms	\$338	\$191	\$239	\$191	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$960
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,152
Total Grounds Maintenance	\$19,954	\$20,278	\$19,304	\$22,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,401
Total Expenditures	\$50,443	\$59,302	\$64,303	\$66,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240,648
Excess Revenue/(Expenditures)	(\$45,753)	\$72,737	\$528,559	(\$48,464)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$507,079

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	0	0	0	0	0	0	0	0	10,874
Prepaid	904	729	797	941	0	0	0	0	0	0	0	0	3,371
<i>Revenue per Round</i>													
Public	\$24	\$30	\$31	\$33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29
<i>Revenues:</i>													
Greens Fees	\$68,365	\$71,398	\$67,746	\$112,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320,299
Greens Cards - Sales	\$7,483	\$4,096	\$1,483	\$9,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,556
Greens Cards - Usage	(\$19,272)	(\$10,854)	(\$9,319)	(\$15,849)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$55,294)
Season Advance/Trail Fees	\$11,870	\$15,163	\$18,454	\$21,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,940
Season Advance/Trail Fees Surcharge	\$210	\$240	\$120	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$705
Driving Range	\$3,896	\$3,145	\$3,509	\$4,425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,974
Golf Lessons	\$1,175	\$85	\$125	\$535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,920
Merchandise Sales	\$5,824	\$5,808	\$6,993	\$9,569	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,193
Restaurant	\$19,570	\$16,281	\$16,342	\$22,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,820
Special Assessments - Operations	\$1,818	\$1,818	\$1,818	\$1,818	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,274
Miscellaneous Income	(\$78)	\$158	\$1,997	\$3,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,580
Total Revenues	\$100,860	\$107,338	\$109,267	\$170,502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$487,967
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,329	\$1,229	\$2,326	\$1,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,179
Travel & Per Diem	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Telephone	\$923	\$56	\$1,765	\$898	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,642
Postage	\$196	\$49	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$415	\$396	\$370	\$491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,671
Repairs & Maintenance	\$1,180	\$73	\$395	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,833
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advertising	\$480	\$883	\$1,216	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,671
Bank Charges	\$1,635	\$1,684	\$1,479	\$1,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,717
Office Supplies	\$148	\$117	\$108	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$408
Operating Supplies	\$663	\$390	\$671	\$1,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,860
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$150	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260
Drug Testing - All Departments	\$0	\$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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788
IT Services	\$0	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Total Golf Course Expenditures	\$7,119	\$5,250	\$9,733	\$6,548	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,650

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Restaurant Expenditures:</i>													
Salaries	\$7,008	\$6,188	\$6,723	\$8,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,483
Administrative Fees	\$267	\$307	\$362	\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,266
FICA Expense	\$495	\$576	\$574	\$784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,430
Health Insurance	\$258	\$258	\$260	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$956
Workers Compensation	\$139	\$123	\$134	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$564
Unemployment	\$249	\$245	\$145	\$674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,313
Drug Testing	\$0	\$70	\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Utilities	\$952	\$992	\$905	\$1,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,874
Gas	\$74	\$64	\$65	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$293
Repairs & Maintenance	\$1,761	\$617	\$344	\$544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,265
Pest Control	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$545
Kitchen Equipment/Supplies	\$0	\$143	\$176	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Paper and Plastic Supplies	\$762	\$324	\$593	\$599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,277
Operating Supplies	\$806	\$172	\$295	\$478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,751
Training, Education & Employee Relations	\$72	\$72	\$122	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$337
Food Cost	\$6,771	\$4,735	\$5,106	\$4,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,400
Beer Cost	\$1,636	\$1,909	\$1,455	\$2,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,180
Beverage Cost	\$1,110	\$981	\$1,717	\$1,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,864
Wine Cost	\$45	\$69	\$114	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$347
Liquor Cost	\$71	\$283	\$422	\$462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,238
Employee Meals	\$389	\$324	\$346	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,380
Due, Licenses & Subscriptions	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833
Uniforms	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
Equipment Lease	\$140	\$140	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$560
Total Restaurant Expenditures	\$23,349	\$18,934	\$20,342	\$23,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,859
<i>Proshop:</i>													
Salaries	\$6,137	\$5,724	\$4,841	\$6,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,387
Administrative Fees	\$231	\$190	\$181	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$822
FICA	\$469	\$438	\$370	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,789
Health Insurance	\$27	\$27	\$27	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101
Workers Compensation	\$122	\$114	\$96	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$466
Unemployment	\$134	\$113	\$39	\$469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$755
Golf Printing	\$139	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$139
Utilities	\$637	\$699	\$610	\$629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,576
Repairs	\$0	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Pest Control	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$545
Supplies	\$207	\$221	\$105	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$690
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,952
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$4,943	\$2,564	\$8,535	\$7,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,315
Total Merchandise Sales	\$4,943	\$2,564	\$8,535	\$7,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,315

**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	\$5,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,925
Administrative Fees	\$397	\$410	\$370	\$450	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,627
FICA Expense	\$323	\$326	\$262	\$383	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,295
Workers Compensation	\$84	\$85	\$68	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$337
Unemployment	\$222	\$220	\$177	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$903
Utilities	\$760	\$1,023	\$1,013	\$1,038	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,834
Fuel	\$48	\$32	\$32	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165
Golf Cart Lease	\$4,320	\$4,320	\$4,320	\$4,320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,280
Cart Maintenance	\$38	\$385	\$611	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,251
Cart & Facilities Supplies	\$45	\$47	\$53	\$66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211
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	\$11,916	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,254

Starter Marshals:

Salaries	\$1,560	\$2,210	\$1,637	\$3,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,432
Administrative Fees	\$180	\$186	\$200	\$245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$812
FICA Expense	\$119	\$169	\$125	\$231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$645
Workers Compensation	\$31	\$44	\$33	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$168
Unemployment	\$82	\$116	\$86	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$454
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,511

Golf Course Maintenance:

Salaries	\$23,769	\$23,101	\$25,804	\$25,209	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,883
Administrative Fees	\$554	\$532	\$475	\$522	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,082
FICA Expense	\$1,786	\$1,726	\$1,636	\$1,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,022
Employee Insurance	\$2,896	\$1,850	\$2,054	\$1,728	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,527
Workers Compensation	\$473	\$458	\$428	\$502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,861
Unemployment	\$420	\$221	\$144	\$1,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,549
Drug Testing	\$0	\$35	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70
Consulting Fees	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Telephone/Internet	\$0	\$233	\$264	\$280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776
Utilities/Water	\$2,055	\$2,196	\$1,899	\$1,507	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,658
Repairs	\$1,278	\$1,359	\$1,772	\$3,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,968
Fuel & Oil	\$3,569	\$2,834	\$2,629	\$3,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,923
Pest Control	\$111	\$111	\$111	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$443
Irrigation/Drainage	\$1,972	\$1,721	\$29	\$2,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000
Sand and Topsoil	\$0	\$546	\$270	\$1,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,248
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,394
Fertilizer	\$0	\$1,934	\$2,571	\$3,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,581
Seed/Sod	\$0	\$701	\$701	\$701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,104
Trash Removal	\$133	\$133	\$133	\$133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$530
Contingency	\$0	\$3,223	\$2,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,306
First Aid	\$100	\$50	\$0	\$92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$242
Leased Labor	\$0	\$0	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Office Supplies	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$64
Operating Supplies	\$679	\$623	\$1,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,583
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Soil & Water Testing	\$0	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Uniforms	\$523	\$480	\$645	\$516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,163
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Lease	\$5,973	\$6,080	\$5,951	\$5,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,978
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220,480

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200
Dissemination	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333
Trustee Fees	\$313	\$313	\$313	\$313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250
Annual Audit	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,760
Insurance	\$6,167	\$6,167	\$6,167	\$3,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,881
Property Taxes	\$413	\$413	\$476	\$476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,779
Total Administrative Expenditures	\$11,840	\$11,840	\$11,904	\$9,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,703
<i>Reserves:</i>													
Renewal & Replacement	\$2,497	\$2,017	\$2,147	\$2,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,846
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,846
Total Revenues	\$100,860	\$107,338	\$109,267	\$170,502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$487,967
Total Expenditures	\$123,248	\$116,089	\$127,588	\$131,644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$498,570
Operating Income (Loss)	(\$22,388)	(\$8,751)	(\$18,321)	\$38,858	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,603)
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$186,118
Interest Income	\$5	\$5	\$4	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18
Interest Expense	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$71,298)
Principal Expense	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$115,000)
Total Non Operating Revenues/(Expenditures)	(\$40)	(\$40)	(\$41)	(\$41)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$161)
Net Non Operating Income / (Loss)	(\$22,428)	(\$8,791)	(\$18,362)	\$38,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$10,764)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,193
Total Revenues	\$5,824	\$5,808	\$6,993	\$9,569	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,193
<i>Expenditures</i>													
Cost of Goods Sold	\$4,943	\$2,564	\$8,535	\$7,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,315
Total Expenditures	\$4,943	\$2,564	\$8,535	\$7,273	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,315
Operating Income (Loss)	\$881	\$3,244	(\$1,543)	\$2,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,878

Viera East

Community Development District

Restaurant Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Food Sales	\$9,960	\$8,134	\$8,663	\$11,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,049
Wine Sales	\$109	\$187	\$120	\$393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$809
Beer Sales	\$5,167	\$4,266	\$3,934	\$5,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,111
Beverage Sales	\$2,950	\$2,353	\$2,433	\$3,348	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,084
Liquor Sales	\$1,202	\$1,341	\$1,192	\$1,849	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,585
Gift Cards - Restaurant (Sales)	\$3,550	\$906	\$2,702	\$1,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,989
Gift Cards/Season Advance- Rest. (Usage)	(\$3,459)	(\$2,617)	(\$3,640)	(\$3,418)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,134)
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,328
Total Revenues	\$19,570	\$16,281	\$16,342	\$22,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,820
<i>Expenditures</i>													
Salaries	\$7,008	\$6,188	\$6,723	\$8,564	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,483
Administrative Fees	\$267	\$307	\$362	\$331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,266
FICA Expense	\$495	\$576	\$574	\$784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,430
Health Insurance	\$258	\$258	\$260	\$180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$956
Workers Compensation	\$139	\$123	\$134	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$564
Unemployment	\$249	\$245	\$145	\$674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,313
Drug Testing	\$0	\$70	\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Utilities	\$952	\$992	\$905	\$1,025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,874
Gas	\$74	\$64	\$65	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$293
Repairs & Maintenance	\$1,761	\$617	\$344	\$544	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,265
Pest Control	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$545
Kitchen Equipment/Supplies	\$0	\$143	\$176	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Paper & Plastic Supplies	\$762	\$324	\$593	\$599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,277
Operating Supplies	\$806	\$172	\$295	\$478	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,751
Training, Education & Employee Relations	\$72	\$72	\$122	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$337
Food Cost	\$6,771	\$4,735	\$5,106	\$4,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,400
Beer Cost	\$1,636	\$1,909	\$1,455	\$2,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,180
Beverage Cost	\$1,110	\$981	\$1,717	\$1,055	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,864
Wine Cost	\$45	\$69	\$114	\$120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$347
Liquor Cost	\$71	\$283	\$422	\$462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,238
Employee Meals	\$389	\$324	\$346	\$321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,380
Due, Licenses & Subscriptions	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$833
Uniforms	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
Equipment Lease	\$140	\$140	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$560
Total Expenditures	\$23,349	\$18,934	\$20,342	\$23,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,859
Operating Income (Loss)	(\$3,779)	(\$2,653)	(\$4,000)	(\$607)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$11,039)

