Viera East

Community Development District

Combined Balance Sheet
December 31, 2012

	Governmental Fund Types				Account Groups		Totals
	General	Impact Fee	Debt Service	Golf Course/Recreation	General Fixed Assets	General Long-Term Debt	(memorandum only) 2013
Assets							
Operating Account	$1,590,187	—	—	$546,810	—	—	$2,136,997
Accounts Receivable	—	—	—	$4,903	—	—	$4,903
Assessment Receivable	—	—	—	$0	—	—	$0
Due From Golf Course	$0	—	—	—	—	—	$0
Due From General Fund	—	—	$729,284	$202,056	—	—	$931,340
Inventory - Restaurant	—	—	—	$9,391	—	—	$9,391
Inventory - Pro Shop	—	—	—	$35,970	—	—	$35,970
Investments:							
Custody Account	$14,176	$450,002	—	—	—	—	$464,177
Benefit Assessment- Series 2012	—	—	—	$1	—	—	$1
Reserve - Series 2012	—	—	—	$280,267	—	—	$280,267
Temporary Interest - Series 2012	—	—	—	$5,272	—	—	$5,272
Bond Service 2003	—	—	$638,331	—	—	—	$638,331
Bond Service 2006	—	—	$444,666	—	—	—	$444,666
Improvements (Net of Depreciation)	—	—	—	$1,531,662	$4,992,618	—	$6,524,280
Prepaid Expenses	—	—	—	$43,640	—	—	$43,640
Cost of Issuance	—	—	—	$85,114	—	—	$85,114
Cost of Issuance - Series 2012	—	—	—	$330,401	—	—	$330,401
Amount Available in Debt Service	—	—	—	—	—	$1,812,281	$1,812,281
Amount to be Provided/Long Term Debt	—	—	—	—	—	$15,592,719	$15,592,719
Total Assets	$1,604,362	$450,002	$1,812,281	$3,075,488	$4,992,618	$17,405,000	$29,339,751
Liabilities							
Accounts Payable	$13,298	—	—	$10,469	—	—	$23,767
Accrued Expenses	—	—	—	$26,362	—	—	$26,362
Deferred Revenue- Season Advance	—	—	—	$195,362	—	—	$195,362
Deferred Revenue- Special Assessments	—	—	—	$352,814	—	—	$352,814
Deferred Revenue- Season Advance (Rest.)	—	—	—	$8,966	—	—	$8,966
Due to General Fund	—	—	—	—	—	—	$0
Accrued Interest Payable	—	—	—	$39,400	—	—	$39,400
Accrued Principal Payable	—	—	—	$81,250	—	—	$81,250
Sales Tax Payable	—	—	—	$6,262	—	—	$6,262
Due to Golf Course	$202,056	—	—	—	—	—	$202,056
Due to Debt Service	$729,284	—	—	—	—	—	$729,284
Bonds Payable - Series 2012	—	—	—	$5,805,000	—	$17,405,000	$23,210,000
Bond Discount	—	—	—	($422,561)	—	—	($422,561)
Fund Equity, Other Credits							
Retained Earnings	—	—	—	($3,027,837)	—	—	($3,027,837)
Fund Balances							
Unreserved	$659,724	$450,002	—	—	—	—	$1,109,726
Reserved for Debt Service	—	—	$1,812,281	—	—	—	$1,812,281
Investments in General Fixed Assets	—	—	—	—	$4,992,618	—	$4,992,618
Total Liabilities, Fund Equity, Other	$1,604,362	$450,002	$1,812,281	$3,075,488	$4,992,618	$17,405,000	$29,339,751

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending December 31, 2012

	Adopted Budget	Prorated Budget 12/31/12	Actual 12/31/12	Variance
Revenues				
Maintenance Assessments	$826,157	$698,819	$698,819	$0
Golf Course Administrative Services	$56,280	$14,070	$14,070	$0
Interest Income	$100	$25	$0	($25)
Total Revenues	**$882,537**	**$712,914**	**$712,889**	**($25)**
Administrative Expenditures				
Supervisors Fees	$26,797	$6,699	$6,135	$564
Engineering Fees	$5,000	$1,250	$0	$1,250
Attorney's Fees	$10,000	$1,667	$90	$1,577
Arbitrage	$1,200	$0	$0	$0
Dissemination	$2,000	$0	$0	$0
Trustee Fees	$10,500	$0	$0	$0
Annual Audit	$10,250	$0	$0	$0
Collection Agent	$2,500	$2,500	$2,500	$0
Tax Collector	$17,756	$1,135	$1,135	($0)
Management Fees	$84,514	$21,129	$22,088	($960)
Computer Services	$1,000	$250	$250	$0
Records Storage	$1,700	$425	$0	$425
Telephone	$2,160	$540	$0	$540
Postage	$3,000	$750	$511	$239
Printing & Binding	$4,000	$1,000	$495	$505
Insurance	$4,563	$4,563	$4,563	$0
Legal Advertising	$3,000	$750	$138	$612
Other Current Charges	$1,500	$375	$388	($13)
Office Supplies	$4,500	$1,125	$153	$972
Dues & Licenses	$175	$175	$175	$0
Website Maintenance	$2,400	$600	$600	$0
Total Administrative	**$198,515**	**$44,932**	**$39,221**	**$5,712**

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

	Adopted Budget	Prorated Budget 12/31/12	Actual 12/31/12	Variance
Operating Expenditures				
Salaries	$134,965	$31,146	$27,141	$4,005
Administrative Fee	$2,006	$463	$366	$97
FICA Expense	$10,325	$2,383	$1,960	$423
Employee Insurance	$10,637	$2,659	$2,061	$599
Workers Compensation	$3,158	$729	$454	$275
Unemployment	$2,600	$600	$205	$395
Other Contractual	$3,690	$923	$1,308	($386)
Uniforms	$0	$0	$15	($15)
Total Operating	**$167,381**	**$38,902**	**$33,509**	**$5,393**
Maintenance Expenditures				
Canal Maintenance	$15,000	$0	$0	$0
Lake Bank Restoration	$40,000	$40,000	$41,975	($1,975)
Environmental Services	$74,000	$18,500	$4,523	$13,977
Water Management System	$99,000	$24,750	$25,606	($856)
Contingencies	$10,000	$2,500	$3,141	($641)
Fire Line Maintenance	$6,000	$1,615	$1,615	$0
Basin Repair	$5,000	$0	$0	$0
Total Maintenance	**$249,000**	**$87,365**	**$76,860**	**$10,505**
Grounds Maintenance Expenditures				
Salaries	$123,272	$28,447	$27,888	$559
Administrative Fees	$2,753	$635	$638	($3)
FICA	$9,430	$2,176	$1,999	$177
Health Insurance	$24,634	$6,159	$6,223	($65)

Viera East

Community Development District

General Fund
Statement of Revenues & Expenditures
For Period Ending December 31, 2012

	Adopted Budget	Prorated Budget 12/31/12	Actual 12/31/12	Variance
Grounds Maintenance (continued)				
Workers Compensation	$2,885	$666	$487	$179
Unemployment	$3,000	$692	$66	$627
Contract Labor	$10,000	$2,500	$0	$2,500
Telephone	$3,600	$900	$459	$441
Equipment Rental	$2,000	$500	$0	$500
Insurance	$3,887	$3,887	$2,343	$1,544
Repairs	$9,000	$2,250	$3,140	($890)
Fuel	$20,000	$5,000	$4,401	$599
Drainage Repairs	$2,500	$625	$0	$625
Park Maintenance	$1,500	$375	$485	($110)
Chemicals	$5,000	$1,250	$194	$1,056
Contingencies	$2,000	$500	$0	$500
Refuse	$9,000	$2,250	$1,720	$530
Uniforms	$3,000	$750	$465	$285
Renewal & Replacement	$30,000	$7,500	$0	$7,500
Operating Reserves	$180	$45	$0	$45
Maintenance Reserve- Transfer Out	$0	$0	$450,000	($450,000)
Total Grounds Maintenance	$267,641	$67,107	$500,509	($433,402)
Total Expenditures	$882,537	$238,307	$650,099	($411,792)
Excess Revenue/(Expenditures)	$0	$474,608	$62,791	($411,817)
Beginning Fund Balance	$0	$0	$596,934	$596,934
Ending Fund Balance	$0	$474,608	$659,724	$185,117

Viera East

Community Development District

Special Revenue Fund
Statement of Revenues & Expenditures
For Period Ending December 31, 2012

	Adopted Budget	Prorated Budget 12/31/12	Actual 12/31/12	Variance
Revenues				
Interest Income	$0	$0	$0	$0
Maintenance Reserve Funding-Transfer In	$0	$0	$450,000	$450,000
Total Revenues	**$0**	**$0**	**$450,000**	**$0**
Expenditures				
Capital Outlay	$0	$0	$0	$0
Total Expenditures	**$0**	**$0**	**$0**	**$0**
Excess Revenues/(Expenditures)	**$0**		**$450,000**	
Beginning Fund Balance	**$0**		**$2**	
Ending Fund Balance	**$0**		**$450,002**	

Community Development District

Debt Service Fund
Statement of Revenues & Expenditures
For Period Ending December 31, 2012

	Adopted Budget	Prorated Budget 12/31/12	Actual 12/31/12	Variance
Revenues				
Special Assessments	$2,185,319	$1,784,757	$1,784,757	$0
Interest Income	$250	$42	$60	$18
Total Revenues	**$2,185,569**	**$1,784,799**	**$1,784,817**	**$18**
Expenditures				
Series 2003A				
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
Series 2006				
Interest-11/1	$431,250	$431,250	$431,250	$0
Interest-5/1	$431,250	$0	$0	$0
Other Debt Service Cost	$42,768	$0	$0	$0
Total Expenditures	**$2,174,276**	**$475,754**	**$475,754**	**$0**
Excess Revenues/(Expenditures)	**$11,293**		**$1,309,063**	
Beginning Fund Balance	**$502,275**		**$503,217**	
Ending Fund Balance	**$513,568**		**$1,812,281**	

Viera East

Community Development District

Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending December 31, 2012

	Adopted Budget	Current Month Actuals	Current Month Budget	Current Month Variance	Year-to-Date Actuals	Year-to-Date Budget	Year-to-Date Variance
Number of Rounds							
Public	36,500	2,421	2,803	(383)	6,663	7,639	(976)
Prepaid Rounds	-	1,039	-	-	3,378	-	-
Prepaid Members	75	-	-	-	80	75	5
Revenue per Round							
Public	$27	$27	$27	($0)	$26	$27	($1)
Revenues							
Greens Fees/Cart Fees	$985,500	$64,306	$75,686	($11,381)	$174,237	$206,265	($32,028)
Greens Cards	$100,000	$7,553	$7,680	($127)	$32,943	$20,930	$12,013
Season Advance/Trail Fees	$240,000	$18,919	$18,432	$487	$59,067	$50,232	$8,835
Season Advance/Trail Fees Surcharge	$5,500	$255	$422	($167)	$1,214	$1,151	$63
Driving Range	$62,000	$3,782	$4,762	($979)	$11,445	$12,977	($1,532)
Golf Lessons	$12,000	$970	$922	$48	$1,740	$2,512	($772)
Merchandise Sales	$149,000	$10,335	$11,443	($1,108)	$25,442	$31,186	($5,744)
Restaurant	$265,404	$19,147	$20,383	($1,236)	$57,047	$55,549	$1,498
Special Assessments - Operations	$21,822	$1,818	$1,818	($0)	$5,455	$5,455	($0)
Miscellaneous Income	$18,000	$74	$1,382	($1,308)	$21,408	$3,767	$17,641
Total Revenues	$1,859,226	$127,160	$142,931	($15,771)	$389,999	$390,024	($25)
Golf Course Expenditures							
Other Contractual Services	$16,480	$1,701	$1,373	($328)	$4,289	$4,118	($171)
Travel & Per Diem	$750	$0	$62	$62	$33	$187	$154
Telephone	$5,600	$858	$466	($391)	$1,163	$1,399	$237
Postage	$1,750	$0	$146	$146	$52	$437	$385
Printing & Binding	$1,500	$0	$125	$125	$37	$375	$338
Utilities	$5,800	$633	$483	($150)	$1,301	$1,449	$148
Repairs & Maintenance	$5,000	$508	$417	($91)	$1,565	$1,250	($315)
Advertising	$24,000	$1,338	$1,999	$662	$3,102	$5,998	$2,895
Bank Charges	$30,000	$1,810	$2,499	$689	$5,110	$7,497	$2,387
Office Supplies	$4,000	$39	$333	$295	$413	$1,000	$587
Operating Supplies	$6,000	$137	$500	$363	$1,159	$1,499	$341
Dues, Licenses & Subscriptions	$1,000	$0	$83	$83	$0	$250	$250
Training, Education & Employee Relations	$500	$120	$42	($78)	$157	$125	($32)
Office Equipment	$750	$0	$62	$62	$0	$187	$187
Contractual Security	$2,400	$185	$200	$15	$779	$600	($180)
Total Golf Course Expenditures	$105,530	$7,327	$8,791	$1,464	$19,160	$26,372	$7,212

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

	Adopted Budget	Current Month Actuals	Current Month Budget	Current Month Variance	Year-to-Date Actuals	Year-to-Date Budget	Year-to-Date Variance
Restaurant Expenditures							
Salaries	$93,507	$6,749	$7,193	$444	$19,525	$21,574	$2,050
Administrative Fees	$4,362	$352	$336	($16)	$991	$1,006	$16
FICA Expense	$7,153	$612	$550	($62)	$1,778	$1,650	($128)
Health Insurance	$5,168	$470	$431	($39)	$1,383	$1,292	($91)
Workers Compensation	$1,870	$118	$144	$25	$346	$431	$85
Unemployment	$2,900	$96	$223	$127	$285	$669	$384
Drug Testing	$0	$0	$0	$0	$125	$0	($125)
Utilities	$11,110	$855	$853	($1)	$2,626	$2,325	($301)
Gas	$3,000	$50	$230	$180	$158	$628	$470
Repairs & Maintenance	$3,000	$18	$230	$212	$1,680	$628	($1,052)
Operating Supplies	$15,000	$978	$1,152	$174	$3,499	$3,140	($360)
Training, Education & Employee Relations	$1,000	$257	$77	($181)	$605	$209	($396)
Food Cost	$57,000	$4,211	$4,378	$166	$13,773	$11,930	($1,843)
Beer Cost	$22,000	$1,119	$1,690	$570	$4,215	$4,605	$390
Beverage Cost	$20,000	$242	$1,536	$1,294	$1,092	$4,186	$3,094
Wine Cost	$600	$396	$46	($350)	$414	$126	($289)
Liquor Cost	$2,500	$330	$192	($138)	$729	$523	($205)
Employee Meals	$2,400	$206	$184	($21)	$653	$502	($150)
Due, Licenses & Subscriptions	$2,500	$187	$208	$21	$561	$625	$64
Uniforms	$1,000	$16	$77	$61	$39	$209	$170
Total Restaurant Expenditures	$256,070	$17,262	$19,730	$2,468	$54,476	$56,260	$1,783
Pro Shop Expenditures							
Salaries	$116,703	$6,977	$8,977	$2,000	$20,563	$26,926	$6,363
Administrative Fee	$3,009	$154	$231	$77	$463	$694	$231
FICA Expense	$8,928	$534	$687	$153	$1,573	$2,060	$487
Health Insurance	$1,755	$55	$146	$91	$111	$439	$327
Workers Compensation	$1,751	$122	$135	$12	$361	$404	$43
Unemployment	$2,500	$20	$192	$172	$81	$577	$495
Golf Printing	$1,500	$0	$125	$125	$0	$375	$375
Utilities	$8,500	$575	$708	$133	$1,823	$2,125	$302
Supplies	$2,000	$47	$167	$119	$272	$500	$228
Uniforms	$1,000	$29	$83	$54	$153	$250	$97
Dues, Licenses & Subscriptions	$750	$0	$63	$63	$0	$188	$188
Training, Education & Employee Relations	$1,500	$255	$125	($130)	$255	$375	$120
Veterans Program	$750	$0	$63	$63	$0	$188	$188
Total Pro Shop Expenditures	$150,646	$8,769	$11,702	$2,933	$25,656	$35,100	$9,444
Cart Facility							
Salaries	$70,663	$2,877	$5,436	$2,558	$9,685	$16,304	$6,619
Administrative Fee	$4,619	$258	$355	$97	$872	$1,066	$194
FICA Expense	$5,406	$220	$416	$196	$741	$1,247	$506
Workers Compensation	$950	$50	$73	$23	$170	$219	$49
Unemployment	$2,500	$70	$192	$123	$330	$577	$247
Utilities	$12,500	$892	$1,042	$149	$2,358	$3,125	$767
Fuel	$750	$0	$63	$63	$35	$188	$153
Cart Lease	$51,840	$4,320	$4,320	$0	$12,960	$12,960	$0
Cart Maintenance	$5,000	$33	$417	$384	$79	$1,250	$1,171
Cart & Facilities Supplies	$2,000	$0	$167	$167	$32	$500	$468
Driving Range	$1,500	$187	$125	($62)	$187	$375	$188
Uniforms	$1,000	$0	$83	$83	$0	$250	$250
Total Cart Facility	$158,728	$8,908	$12,688	$3,780	$27,450	$38,060	$10,610
Starter Marshals							
Salaries	$55,567	$3,016	$4,274	$1,258	$7,226	$12,821	$5,594
Administrative Fee	$3,359	$291	$258	($32)	$856	$775	($81)
FICA Expense	$4,251	$231	$327	$96	$553	$981	$428
Workers Compensation	$750	$53	$58	$5	$127	$173	$46
Unemployment	$1,700	$87	$131	$43	$273	$392	$119
Uniforms	$750	$0	$63	$63	$0	$188	$188
Total Starter Marshals	$66,377	$3,678	$5,111	$1,433	$9,036	$15,329	$6,294

Viera East

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

	Adopted Budget	Current Month Actuals	Current Month Budget	Current Month Variance	Year-to-Date Actuals	Year-to-Date Budget	Year-to-Date Variance
Merchandise Sales							
Cost of Goods Sold	$89,400	$3,224	$7,450	$4,226	$14,397	$22,350	$7,953
Total Merchandise Sales	$89,400	$3,224	$7,450	$4,226	$14,397	$22,350	$7,953
Golf Course Maintenance							
Salaries	$331,570	$0	$25,505	$25,505	$0	$76,501	$76,501
Adminsitrative Fee	$7,092	$0	$546	$546	$0	$1,636	$1,636
FICA Expense	$25,365	$0	$1,951	$1,951	$0	$5,852	$5,852
Health Insurance	$47,220	$0	$3,935	$3,935	$0	$11,805	$11,805
Workers Compensation	$5,400	$0	$415	$415	$0	$1,246	$1,246
Unemployment	$7,700	$0	$592	$592	$0	$1,777	$1,777
Drug Testing	$150	$0	$13	$13	$0	$38	$38
Consulting Fees	$6,000	$0	$500	$500	$0	$1,500	$1,500
Telephone	$4,000	$214	$333	$119	$800	$1,000	$200
Utilities/Water	$28,000	$2,636	$2,333	($302)	$7,457	$7,000	($457)
Equipment Repairs	$26,000	$0	$2,167	$2,167	$0	$6,500	$6,500
Fuel & Oil	$45,000	$2,274	$3,750	$1,476	$8,944	$11,250	$2,306
Irrigation/Drainage	$15,000	$0	$1,250	$1,250	$0	$3,750	$3,750
Sand/Topsoil	$15,000	$0	$1,250	$1,250	$0	$3,750	$3,750
Flowers/Mulch	$5,000	$0	$417	$417	$0	$1,250	$1,250
Chemicals	$58,000	$0	$4,833	$4,833	$0	$14,500	$14,500
Fertilizer	$45,000	$0	$3,750	$3,750	$0	$11,250	$11,250
Seed/Sod	$9,000	$0	$750	$750	$0	$2,250	$2,250
Contingency	$2,500	$0	$208	$208	$0	$625	$625
Trash Removal	$2,500	$0	$208	$208	$0	$625	$625
Superintendent Expenses	$1,000	$0	$83	$83	$0	$250	$250
Course Supplies	$7,500	$0	$625	$625	$0	$1,875	$1,875
Janitorial Supplies	$1,200	$0	$100	$100	$0	$300	$300
Soil & Water Testing	$1,200	$0	$100	$100	$0	$300	$300
First Aid	$300	$0	$25	$25	$0	$75	$75
Uniforms	$4,200	$0	$350	$350	$0	$1,050	$1,050
Equipment Rental	$1,500	$0	$125	$125	$0	$375	$375
Equipment Lease	$85,000	$737	$7,083	$6,347	$2,224	$21,250	$19,026
Golf Course Maintenance Company	$0	$52,986	$0	($52,986)	$156,383	$0	($156,383)
Small Tools	$1,000	$0	$83	$83	$0	$250	$250
Truck Maintenance	$750	$0	$63	$63	$0	$188	$188
Total Golf Course Maintenance	$789,147	$58,847	$63,345	$4,498	$175,809	$190,016	$14,207
Administrative Expenditures							
Legal Fees	$3,000	$0	$250	$250	$150	$750	$600
Arbitrage	$1,200	$50	$100	$50	$150	$300	$150
Dissemination	$1,000	$83	$83	$0	$250	$250	$0
Trustee Fees	$3,200	$267	$267	($0)	$800	$800	($0)
Annual Audit	$3,500	$292	$292	($0)	$875	$875	($0)
Golf Course Administrative Services	$56,280	$4,690	$4,690	$0	$14,070	$14,070	$0
Insurance	$81,967	$6,831	$6,831	$0	$20,492	$20,492	$0
Property Taxes	$5,500	$389	$458	$69	$1,167	$1,375	$208
Total Administrative Expenditures	$155,647	$12,601	$12,971	$369	$37,954	$38,912	$958
Renewal & Replacement	$62,200	$4,000	$5,183	$1,183	$4,000	$15,550	$11,550
Operating Reserves	$25,781	$0	$2,148	$2,148	$0	$6,445	$6,445
Total Reserves	$87,981	$4,000	$7,332	$3,332	$4,000	$21,995	$17,995
Total Revenues	$1,859,226	$127,160	$142,931	($15,771)	$389,999	$390,024	($25)
Total Expenditures	$1,859,526	$124,616	$149,118	$24,502	$367,937	$444,394	$76,457
Operating Income (Loss)	($300)	$2,544	($6,187)	$8,731	$22,062	($54,370)	$76,432
Non Operating Revenues/(Expenditures)							
Special Assessments	$570,281	$47,523	$47,523	$0	$142,570	$142,570	$0
Interest Income	$300	$15	$25	($10)	$62	$75	($13)
Tax Collector	($12,938)	($1,078)	($1,078)	($0)	($3,235)	($3,235)	($0)
Interest Expense	($232,343)	($19,700)	($19,362)	($338)	($59,100)	($58,086)	($1,014)
Principal Expense	($325,000)	($27,083)	($27,083)	$0	($81,250)	($81,250)	$0
Total Non Operating Revenues/(Expenditures)	$300	($323)	$25	($348)	($952)	$75	($1,027)
Change In Net Assets	$0	$2,221	---	---	$21,110	---	---
Beginning Net Assets	$0	---	---	---	($3,048,947)	---	---
Ending Net Assets	$0	---	---	---	($3,027,837)	---	---

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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$698,819
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
Misc. Income	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Revenues	$4,690	$103,506	$604,693	$0	$0	$0	$0	$0	$0	$0	$0	$0	$712,889
Administrative Expenditures													
Supervisors Fees	$2,218	$1,958	$1,958	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,135
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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Trustee Fees	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Annual Audit	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Collection Agent	$2,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,500
Tax Collector	$0	$1,135	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,135
Management Fees	$7,043	$7,043	$8,003	$0	$0	$0	$0	$0	$0	$0	$0	$0	$22,088
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	$152	$67	$291	$0	$0	$0	$0	$0	$0	$0	$0	$0	$511
Printing & Binding	$226	$216	$53	$0	$0	$0	$0	$0	$0	$0	$0	$0	$495
Insurance	$4,563	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,563
Legal Advertising	$138	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$138
Other Current Charges	$247	$67	$74	$0	$0	$0	$0	$0	$0	$0	$0	$0	$388
Office Supplies	$23	$93	$37	$0	$0	$0	$0	$0	$0	$0	$0	$0	$153
Dues & Licenses	$0	$175	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$175
Website Maintenance	$200	$200	$200	$0	$0	$0	$0	$0	$0	$0	$0	$0	$600
Total Administrative	$17,483	$11,038	$10,700	$0	$0	$0	$0	$0	$0	$0	$0	$0	$39,221
Operating Expenditures													
Salaries	$9,673	$9,423	$8,045	$0	$0	$0	$0	$0	$0	$0	$0	$0	$27,141
Administrative Fees	$122	$122	$122	$0	$0	$0	$0	$0	$0	$0	$0	$0	$366
FICA Expense	$701	$682	$577	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,960
Employee Insurance	$989	$568	$504	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,061
Workers Compensation	$161	$159	$134	$0	$0	$0	$0	$0	$0	$0	$0	$0	$454
Unemployment	$106	$83	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$205
Other Contractual	$287	$339	$681	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,308
Uniforms	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$15
Total Operating	$12,054	$11,376	$10,079	$0	$0	$0	$0	$0	$0	$0	$0	$0	$33,509

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Expenditures													
Canal Maintenance	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,523
Water Management System	$8,385	$8,135	$9,085	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,606
Contingencies	$338	$1,473	$1,330	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,141
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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$76,860
Grounds Maintenance Expenditures													
Salaries	$9,446	$9,292	$9,150	$0	$0	$0	$0	$0	$0	$0	$0	$0	$27,888
Administrative Fees	$214	$212	$212	$0	$0	$0	$0	$0	$0	$0	$0	$0	$638
FICA	$671	$669	$659	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,999
Health Insurance	$2,376	$1,890	$1,957	$0	$0	$0	$0	$0	$0	$0	$0	$0	$6,223
Workers Compensation	$163	$163	$161	$0	$0	$0	$0	$0	$0	$0	$0	$0	$487
Unemployment	$48	$9	$9	$0	$0	$0	$0	$0	$0	$0	$0	$0	$66
Contract Labor	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Telephone	$153	$153	$154	$0	$0	$0	$0	$0	$0	$0	$0	$0	$459
Equipment Rental	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Insurance	$2,343	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,343
Repairs	$1,451	$1,501	$189	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,140
Fuel	$1,297	$1,836	$1,268	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,401
Drainage Repair	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Park Maintenance	$194	$148	$143	$0	$0	$0	$0	$0	$0	$0	$0	$0	$485
Chemicals	$194	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$194
Contingencies	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Refuse	$215	$645	$860	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,720
Uniforms	$194	$155	$116	$0	$0	$0	$0	$0	$0	$0	$0	$0	$465
Renewal & Replacement	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Operating Reserves	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$500,509
Total Expenditures	$62,639	$59,069	$528,391	$0	$0	$0	$0	$0	$0	$0	$0	$0	$650,099
Excess Revenue/(Expenditures)	($57,949)	$44,437	$76,303	$0	$0	$0	$0	$0	$0	$0	$0	$0	$62,791

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Number of Rounds													
Public	1,763	2,480	2,421	0	0	0	0	0	0	0	0	0	6,663
Prepaid	1,121	1,218	1,039	0	0	0	0	0	0	0	0	0	3,378
Revenue per Round													
Public	$23	$28	$27	$0	$0	$0	$0	$0	$0	$0	$0	$0	$26
Revenues:													
Greens Fees	$41,295	$68,637	$64,306	$0	$0	$0	$0	$0	$0	$0	$0	$0	$174,237
Greens Cards	$18,475	$6,915	$7,553	$0	$0	$0	$0	$0	$0	$0	$0	$0	$32,943
Season Advance/Trail Fees	$16,160	$23,988	$18,919	$0	$0	$0	$0	$0	$0	$0	$0	$0	$59,067
Season Advance/Trail Fees Surcharge	$300	$659	$255	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,214
Driving Range	$3,164	$4,498	$3,782	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,445
Golf Lessons	$360	$410	$970	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,740
Merchandise Sales	$7,464	$7,643	$10,335	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,442
Restaurant	$16,201	$21,699	$19,147	$0	$0	$0	$0	$0	$0	$0	$0	$0	$57,047
Special Assessments - Operations	$1,818	$1,818	$1,818	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,455
Miscellaneous Income	$39	$21,295	$74	$0	$0	$0	$0	$0	$0	$0	$0	$0	$21,408
Total Revenues	$105,276	$157,563	$127,160	$0	$0	$0	$0	$0	$0	$0	$0	$0	$389,999
Golf Course Expenditures:													
Other Contractual Services	$1,771	$817	$1,701	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,289
Travel & Per Diem	$18	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$33
Telephone	$153	$153	$858	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,163
Postage	$20	$32	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$52
Printing & Binding	$0	$37	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$37
Utilities	$373	$296	$633	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,301
Repairs & Maintenance	$617	$440	$508	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,565
Advertising	$989	$776	$1,338	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,102
Bank Charges	$1,611	$1,689	$1,810	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,110
Office Supplies	$311	$64	$39	$0	$0	$0	$0	$0	$0	$0	$0	$0	$413
Operating Supplies	$746	$276	$137	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,159
Dues, Licenses, & Subscriptions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Training, Education, & Employee Relations	$37	$0	$120	$0	$0	$0	$0	$0	$0	$0	$0	$0	$157
Office Equipment	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contractual Security	$420	$175	$185	$0	$0	$0	$0	$0	$0	$0	$0	$0	$779
Total Golf Course Expenditures	$7,065	$4,768	$7,327	$0	$0	$0	$0	$0	$0	$0	$0	$0	$19,160

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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$19,525
Administrative Fees	$303	$336	$352	$0	$0	$0	$0	$0	$0	$0	$0	$0	$991
FICA Expense	$554	$612	$612	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,778
Health Insurance	$443	$470	$470	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,383
Workers Compensation	$107	$121	$118	$0	$0	$0	$0	$0	$0	$0	$0	$0	$346
Unemployment	$113	$76	$96	$0	$0	$0	$0	$0	$0	$0	$0	$0	$285
Drug Testing	$50	$75	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$125
Utilities	$957	$814	$855	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,626
Gas	$43	$64	$50	$0	$0	$0	$0	$0	$0	$0	$0	$0	$158
Repairs & Maintenance	$443	$1,218	$18	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,680
Operating Supplies	$1,233	$1,289	$978	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,499
Training, Education & Employee Relations	$276	$72	$257	$0	$0	$0	$0	$0	$0	$0	$0	$0	$605
Food Cost	$4,164	$5,398	$4,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,773
Beer Cost	$1,522	$1,573	$1,119	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,215
Beverage Cost	($18)	$869	$242	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,092
Wine Cost	($21)	$39	$396	$0	$0	$0	$0	$0	$0	$0	$0	$0	$414
Liquor Cost	$52	$347	$330	$0	$0	$0	$0	$0	$0	$0	$0	$0	$729
Employee Meals	$216	$231	$206	$0	$0	$0	$0	$0	$0	$0	$0	$0	$653
Due, Licenses & Subscriptions	$187	$187	$187	$0	$0	$0	$0	$0	$0	$0	$0	$0	$561
Uniforms	$15	$9	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$39
Total Restaurant Expenditures	$16,743	$20,472	$17,262	$0	$0	$0	$0	$0	$0	$0	$0	$0	$54,476
Proshop:													
Salaries	$6,689	$6,896	$6,977	$0	$0	$0	$0	$0	$0	$0	$0	$0	$20,563
Administrative Fees	$154	$154	$154	$0	$0	$0	$0	$0	$0	$0	$0	$0	$463
FICA	$512	$528	$534	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,573
Health Insurance	$1	$55	$55	$0	$0	$0	$0	$0	$0	$0	$0	$0	$111
Workers Compensation	$117	$121	$122	$0	$0	$0	$0	$0	$0	$0	$0	$0	$361
Unemployment	$45	$17	$20	$0	$0	$0	$0	$0	$0	$0	$0	$0	$81
Golf Printing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Utilities	$664	$585	$575	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,823
Supplies	$137	$88	$47	$0	$0	$0	$0	$0	$0	$0	$0	$0	$272
Uniforms	$67	$57	$29	$0	$0	$0	$0	$0	$0	$0	$0	$0	$153
Dues, Licenses & Subscriptions	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
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	$8,387	$8,500	$8,769	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,656
Merchandise Sales:													
Cost of Goods Sold	$6,641	$4,531	$3,224	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,397
Total Merchandise Sales	$6,641	$4,531	$3,224	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,397
Cart Facility:													
Salaries	$3,456	$3,351	$2,877	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,685
Administrative Fees	$323	$291	$258	$0	$0	$0	$0	$0	$0	$0	$0	$0	$872
FICA Expense	$264	$256	$220	$0	$0	$0	$0	$0	$0	$0	$0	$0	$741
Workers Compensation	$61	$59	$50	$0	$0	$0	$0	$0	$0	$0	$0	$0	$170
Unemployment	$170	$91	$70	$0	$0	$0	$0	$0	$0	$0	$0	$0	$330
Utilities	$792	$674	$892	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,358
Fuel	$19	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$35
Golf Cart Lease	$4,320	$4,320	$4,320	$0	$0	$0	$0	$0	$0	$0	$0	$0	$12,960
Cart Maintenance	$46	$0	$33	$0	$0	$0	$0	$0	$0	$0	$0	$0	$79
Cart & Facilities Supplies	$32	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$32
Driving Range	$0	$0	$187	$0	$0	$0	$0	$0	$0	$0	$0	$0	$187
Uniforms	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Cart Facility	$9,483	$9,058	$8,908	$0	$0	$0	$0	$0	$0	$0	$0	$0	$27,450

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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,226
Administrative Fees	$275	$291	$291	$0	$0	$0	$0	$0	$0	$0	$0	$0	$856
FICA Expense	$143	$179	$231	$0	$0	$0	$0	$0	$0	$0	$0	$0	$553
Workers Compensation	$33	$41	$53	$0	$0	$0	$0	$0	$0	$0	$0	$0	$127
Unemployment	$118	$68	$87	$0	$0	$0	$0	$0	$0	$0	$0	$0	$273
Uniforms	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Starter Marshals	$2,433	$2,924	$3,678	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,036
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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$800
Utilities/Water	$2,328	$2,493	$2,636	$0	$0	$0	$0	$0	$0	$0	$0	$0	$7,457
Equipment Repairs	$24	($24)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Fuel & Oil	$2,747	$3,923	$2,274	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,944
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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,224
Golf Course Maintenance Company	$52,268	$51,130	$52,986	$0	$0	$0	$0	$0	$0	$0	$0	$0	$156,383
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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$175,809

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	$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	$267	$267	$267	$0	$0	$0	$0	$0	$0	$0	$0	$0	$800
Annual Audit	$292	$292	$292	$0	$0	$0	$0	$0	$0	$0	$0	$0	$875
Golf Course Administrative Services	$4,690	$4,690	$4,690	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,070
Insurance	$6,831	$6,831	$6,831	$0	$0	$0	$0	$0	$0	$0	$0	$0	$20,492
Property Taxes	$458	$320	$389	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,167
Total Administrative Expenditures	$12,671	$12,682	$12,601	$0	$0	$0	$0	$0	$0	$0	$0	$0	$37,954
Reserves:													
Renewal & Replacement	$0	$0	$4,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,000
Operating Reserves	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Reserves	$0	$0	$4,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,000
Total Revenues	$105,276	$157,563	$127,160	$0	$0	$0	$0	$0	$0	$0	$0	$0	$389,999
Total Expenditures	$121,908	$121,413	$124,616	$0	$0	$0	$0	$0	$0	$0	$0	$0	$367,937
Operating Income (Loss)	($16,631)	$36,149	$2,544	$0	$0	$0	$0	$0	$0	$0	$0	$0	$22,062
Non Operating Revenues/(Expenditures):													
Special Assessments - Debt Service	$47,523	$47,523	$47,523	$0	$0	$0	$0	$0	$0	$0	$0	$0	$142,570
Interest Income	$23	$25	$15	$0	$0	$0	$0	$0	$0	$0	$0	$0	$62
Tax Collector	($1,078)	($1,078)	($1,078)	$0	$0	$0	$0	$0	$0	$0	$0	$0	($3,235)
Interest Expense	($19,700)	($19,700)	($19,700)	$0	$0	$0	$0	$0	$0	$0	$0	$0	($59,100)
Principal Expense	($27,083)	($27,083)	($27,083)	$0	$0	$0	$0	$0	$0	$0	$0	$0	($81,250)
Total Non Operating Revenues/(Expenditures)	($316)	($314)	($323)	$0	$0	$0	$0	$0	$0	$0	$0	$0	($952)
Net Non Operating Income / (Loss)	($16,947)	$35,836	$2,221	$0	$0	$0	$0	$0	$0	$0	$0	$0	$21,110

Viera East
Community Development District

ProShop
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Merchandise Sales	$7,464	$7,643	$10,335	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,442
Total Revenues	$7,464	$7,643	$10,335	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,442
Expenditures													
Cost of Goods Sold	$6,641	$4,531	$3,224	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,397
Total Expenditures	$6,641	$4,531	$3,224	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,397
Operating Income (Loss)	$822	$3,112	$7,111	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,045

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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$19,977
Wine Sales	$111	$152	$181	$0	$0	$0	$0	$0	$0	$0	$0	$0	$444
Beer Sales	$3,090	$3,994	$3,967	$0	$0	$0	$0	$0	$0	$0	$0	$0	$11,050
Beverage Sales	$2,825	$3,127	$3,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,951
Liquor Sales	$401	$1,053	$1,319	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,773
Tournaments	$906	$1,437	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,343
Green Cards (Rest)	$0	$1,925	$300	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,225
Season Advance/Trail Fees (Rest)	$2,986	$3,311	$2,986	$0	$0	$0	$0	$0	$0	$0	$0	$0	$9,284
Total Revenues	**$16,201**	**$21,699**	**$19,147**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$57,047**
Expenditures													
Salaries	$6,103	$6,673	$6,749	$0	$0	$0	$0	$0	$0	$0	$0	$0	$19,525
Administrative Fees	$303	$336	$352	$0	$0	$0	$0	$0	$0	$0	$0	$0	$991
FICA Expense	$554	$612	$612	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,778
Health Insurance	$443	$470	$470	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,383
Workers Compensation	$107	$121	$118	$0	$0	$0	$0	$0	$0	$0	$0	$0	$346
Unemployment	$113	$76	$96	$0	$0	$0	$0	$0	$0	$0	$0	$0	$285
Drug Testing	$50	$75	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$125
Employee Meals	$216	$231	$206	$0	$0	$0	$0	$0	$0	$0	$0	$0	$653
Utilities	$957	$814	$855	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,626
Gas	$43	$64	$50	$0	$0	$0	$0	$0	$0	$0	$0	$0	$158
Repairs & Maintenance	$443	$1,218	$18	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,680
Operating Supplies	$1,233	$1,289	$978	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,499
Training, Education & Employee Relations	$276	$72	$257	$0	$0	$0	$0	$0	$0	$0	$0	$0	$605
Food Cost	$4,164	$5,398	$4,211	$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,773
Beer Cost	$1,522	$1,573	$1,119	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,215
Beverage Cost	($18)	$869	$242	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,092
Wine Cost	($21)	$39	$396	$0	$0	$0	$0	$0	$0	$0	$0	$0	$414
Liquor Cost	$52	$347	$330	$0	$0	$0	$0	$0	$0	$0	$0	$0	$729
Uniforms	$15	$9	$16	$0	$0	$0	$0	$0	$0	$0	$0	$0	$39
Due, Licenses & Subscriptions	$187	$187	$187	$0	$0	$0	$0	$0	$0	$0	$0	$0	$561
Total Expenditures	**$16,743**	**$20,472**	**$17,262**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$54,476**
Operating Income (Loss)	**($542)**	**$1,227**	**$1,885**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$2,571**

Viera East
Community Development District

Special Assessment Receipts - FY2013

Date	Net	Gen Fund	Debt Svc 2003	Debt Svc 2006	Rec Fund	Total
11/20/12	$ 34,260.16	$ 8,022.23	$ 12,113.33	$ 8,375.13	$ 5,749.48	$ 34,260.16
11/29/12	$ 387,749.07	$ 90,793.81	$ 137,096.00	$ 94,787.86	$ 65,071.40	$ 387,749.07
12/11/12	$ 1,358,390.34	$ 318,075.37	$ 480,284.54	$ 332,067.64	$ 227,962.80	$ 1,358,390.34
12/20/12	$ 1,204,016.87	$ 281,927.88	$ 425,702.88	$ 294,330.01	$ 202,056.10	$ 1,204,016.87
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -
	$ 2,984,416.44	$ 698,819.28	$ 1,055,196.75	$ 729,560.64	$ 500,839.78	$ 2,984,416.44

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer	
Water Mgmt 03	$ 1,247,473	35.36%	$ 1,055,196.75	$ (620,242.69)	$ 434,954.06	85%
Water Mgmt 06	$ 862,500	24.45%	$ 729,560.64	$ (435,230.63)	$ 294,330.01	85%
GF - O&M	$ 826,157	23.42%	$ 698,819.28	$ (698,819.28)	$ -	85%
Rec Bonds	$ 592,102	16.78%	$ 500,839.78	$ (298,783.68)	$ 202,056.10	85%
	$ 3,528,232	100.00%	$ 2,984,416.44	$ (2,053,076.28)	$ 931,340.16	

Viera East Cash Flow Analysis FY 2013

I. Cash Flows:

	Actuals			Projections									
	October	November	December	January	February	March	April	May	June	July	August	September	Totals
Starting Funds													
Carry Forward	$45,193	$274,259	$290,945	$271,584	$281,473	$317,456	$337,276	$349,257	$334,395	$310,198	$265,577	$231,022	
Revenues													
Golf Course	$84,312	$128,446	$103,437	$153,670	$181,146	$207,663	$164,373	$134,981	$124,757	$102,394	$113,416	$80,669	$1,579,262
Course Operations	*$71,097*	*$110,058*	*$87,276*	*$128,138*	*$151,049*	*$173,160*	*$137,063*	*$112,554*	*$104,029*	*$85,381*	*$94,572*	*$67,266*	*$1,321,643*
Restaurant	*$13,215*	*$18,388*	*$16,161*	*$25,532*	*$30,097*	*$34,503*	*$27,310*	*$22,427*	*$20,728*	*$17,012*	*$18,844*	*$13,403*	*$257,619*
Season Advance Trail Fees	$246,919	$7,510	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$254,429
Season Advance - Rest.	$17,925	$325	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$18,250
Special Assessments	$1,818	$1,818	$1,818	$7,682	$8,686	$0	$0	$0	$0	$0	$0	$0	$21,822
Total All Cash	***$396,167***	***$412,358***	***$396,200***	***$432,936***	***$471,304***	***$525,119***	***$501,649***	***$484,237***	***$459,152***	***$412,591***	***$378,993***	***$311,691***	***$1,873,763***
Expenses													
Golf Course	$121,908	$121,413	$124,616	$151,464	$153,848	$187,843	$152,392	$149,842	$148,955	$147,014	$147,971	$176,823	$1,784,089
Course Operations	*$105,165*	*$100,941*	*$107,354*	*$129,078*	*$129,078*	*$156,349*	*$129,078*	*$129,078*	*$129,078*	*$129,078*	*$129,078*	*$156,349*	*$1,529,704*
Restaurant	*$16,743*	*$20,472*	*$17,262*	*$22,386*	*$24,770*	*$31,494*	*$23,314*	*$20,764*	*$19,877*	*$17,936*	*$18,893*	*$20,475*	*$254,385*
Cash Less Expenses	***$274,259***	***$290,945***	***$271,584***	***$281,473***	***$317,456***	***$337,276***	***$349,257***	***$334,395***	***$310,198***	***$265,577***	***$231,022***	***$134,867***	

Projected Revenues FY 2013	**$1,873,763**
Projected Expenses FY 2013	**$1,784,089**
Projected Surplus(Deficit) FY 2013	**$89,674**