

Viera East
Community Development District
 Combined Balance Sheet
 April 30, 2015
Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only) 2015</u>
Assets					
Operating Account	\$682,823	---	---	\$286,728	\$969,551
Accounts Receivable	---	---	---	\$1,375	\$1,375
Assessment Receivable	---	---	---	---	\$0
Due From Golf Course	\$14,776	---	---	\$74,079	\$14,776
Due From General Fund	---	---	\$51,712	---	\$0
Due From Capital Reserve	---	---	---	\$9,994	\$9,994
Inventory - Restaurant	---	---	---	\$26,826	\$26,826
Inventory - Pro Shop	---	---	---	---	---
Investments:					
Custody Account	---	\$724,420	---	---	\$724,420
Benefit Assessment- Series 2012	---	---	---	\$469,192	\$469,192
Reserve - Series 2012	---	---	---	\$280,370	\$280,370
Bond Service 2006	---	---	\$2,326,994	---	\$2,326,994
Improvements (Net of Depreciation)	---	---	---	\$1,268,855	\$1,268,855
Prepaid Expenses- Debt	---	---	---	---	\$0
Prepaid Expenses- Operations	\$14,286	---	---	\$66,863	\$81,149
Total Assets	\$711,885	\$724,420	\$2,378,706	\$2,484,282	\$6,299,292
Liabilities					
Accounts Payable	\$15,629	---	---	\$19,046	\$34,675
Accrued Expenses	---	---	---	---	\$0
Deferred Revenue- Season Advance	---	---	---	\$63,006	\$63,006
Deferred Revenue- Special Assessments	---	---	---	\$219,487	\$219,487
Deferred Revenue- Season Advance (Rest.)	---	---	---	\$4,716	\$4,716
Deferred Revenue-Golf Clinic	---	---	---	---	\$0
Due to General Fund	---	---	---	\$14,776	\$14,776
Accrued Interest Payable	---	---	---	\$105,881	\$105,881
Accrued Principal Payable	---	---	---	\$201,250	\$201,250
Golf Cart Lease Payable	---	---	---	\$63,008	\$63,008
Sales Tax Payable	---	---	---	\$8,388	\$8,388
Due to Golf Course	\$74,079	---	---	\$74,079	\$74,079
Due to Debt Service	\$51,712	---	---	\$51,712	\$51,712
Accrued Payroll Payable	\$6,213	---	---	\$17,548	\$23,762
Bonds Payable - Series 2012	---	---	---	\$5,145,000	\$5,145,000
Bond Discount	---	---	---	(\$29,180)	(\$29,180)
Deferred Loss	---	---	---	(\$289,439)	(\$289,439)
Fund Equity					
Net Assets	---	---	---	(\$3,059,206)	(\$3,059,206)
Fund Balances					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$14,286	---	---	---	\$14,286
Unassigned	\$373,966	\$724,420	---	---	\$1,098,385
Restricted for Debt Service	---	---	\$2,378,706	---	\$2,378,706
Total Liabilities, Fund Equity, Other	\$711,885	\$724,420	\$2,378,706	\$2,484,282	\$6,299,292

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2015

	Adopted Budget	Prorated Budget 4/30/15	Actual 4/30/15	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$777,160	\$777,160	\$0
Golf Course Administrative Services	\$56,280	\$32,830	\$32,830	\$0
Interest Income	\$100	\$58	\$0	(\$58)
Total Revenues	\$864,536	\$810,048	\$809,990	(\$58)

Administrative Expenditures

Supervisors Fees	\$29,587	\$17,259	\$17,833	(\$574)
Engineering Fees	\$5,000	\$2,917	\$0	\$2,917
Attorney's Fees	\$10,000	\$5,833	\$378	\$5,455
Dissemination	\$1,000	\$583	\$583	(\$0)
Trustee Fees	\$5,600	\$3,267	\$2,953	\$314
Annual Audit	\$6,500	\$3,792	\$3,697	\$95
Collection Agent	\$2,500	\$1,458	\$1,458	(\$0)
Management Fees	\$108,515	\$63,300	\$65,300	(\$1,999)
Computer Services	\$1,000	\$583	\$583	\$0
Records Storage	\$1,700	\$992	\$0	\$992
Telephone	\$2,160	\$1,260	\$16	\$1,244
Postage	\$3,000	\$1,750	\$809	\$941
Printing & Binding	\$3,000	\$1,750	\$1,208	\$542
Insurance	\$5,019	\$2,928	\$4,593	(\$1,665)
Legal Advertising	\$3,000	\$1,750	\$0	\$1,750
Other Current Charges	\$1,500	\$875	\$812	\$63
Office Supplies	\$3,500	\$2,042	\$254	\$1,788
Dues & Licenses	\$175	\$102	\$102	(\$0)
Website Maintenance	\$2,400	\$1,400	\$1,400	\$0
Total Administrative	\$195,156	\$113,841	\$101,980	\$11,861

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2015

	Adopted Budget	Prorated Budget 4/30/15	Actual 4/30/15	Variance
<i>Operating Expenditures</i>				
Salaries	\$113,570	\$66,249	\$45,038	\$21,211
Administrative Fee	\$1,216	\$709	\$314	\$395
FICA Expense	\$8,688	\$5,068	\$3,409	\$1,659
Employee Insurance	\$6,006	\$3,504	\$1,643	\$1,860
Workers Compensation	\$3,028	\$1,766	\$898	\$869
Unemployment	\$2,750	\$1,604	\$777	\$827
Other Contractual	\$5,100	\$2,975	\$2,480	\$495
Training	\$1,000	\$583	\$378	\$206
Dues, Licenses	\$100	\$58	\$0	\$58
Uniforms	\$500	\$292	\$275	\$17
Total Operating	\$141,958	\$82,809	\$55,212	\$27,596
<i>Maintenance Expenditures</i>				
Canal Maintenance	\$7,500	\$4,375	\$1,889	\$2,486
Lake Bank Restoration	\$40,000	\$40,000	\$39,175	\$825
Environmental Services	\$54,000	\$31,500	\$9,568	\$21,932
Water Management System	\$99,000	\$57,750	\$55,774	\$1,976
Control Burns	\$15,000	\$15,000	\$14,408	\$592
Contingencies	\$10,000	\$5,833	\$1,205	\$4,628
Fire Line Maintenance	\$5,000	\$2,917	\$0	\$2,917
Basin Repair	\$5,000	\$2,917	\$3,734	(\$817)
Total Maintenance	\$235,500	\$160,292	\$125,753	\$34,538

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2015

	Adopted Budget	Prorated Budget 4/30/15	Actual 4/30/15	Variance
--	-------------------	----------------------------	-------------------	----------

Grounds Maintenance Expenditures

Salaries	\$148,503	\$86,627	\$75,192	\$11,434
Administrative Fees	\$3,336	\$1,946	\$1,663	\$283
FICA	\$11,360	\$6,627	\$5,378	\$1,248
Health Insurance	\$23,996	\$13,998	\$12,614	\$1,383
Workers Compensation	\$3,475	\$2,027	\$1,497	\$530
Unemployment	\$3,600	\$2,100	\$1,678	\$422
Contract Labor	\$3,000	\$1,750	\$0	\$1,750
Telephone	\$2,200	\$1,283	\$814	\$469
Utilities	\$0	\$0	\$2,991	(\$2,991)
Insurance	\$2,578	\$1,504	\$603	\$901
Repairs	\$15,000	\$8,750	\$5,109	\$3,641
Fuel	\$23,000	\$13,417	\$9,895	\$3,521
Park Maintenance	\$3,000	\$1,750	\$1,499	\$251
Chemicals	\$5,000	\$2,917	\$2,690	\$227
Contingencies	\$500	\$292	\$673	(\$381)
Refuse	\$7,000	\$4,083	\$2,580	\$1,503
Office Supplies	\$250	\$146	\$146	(\$1)
Uniforms	\$2,500	\$1,458	\$1,582	(\$123)
Operating Reserve	\$3,169	\$1,849	\$0	\$1,849
Maintenance Reserve - Transfer Out	\$30,455	\$17,765	\$17,765	(\$0)
Total Grounds Maintenance	\$291,922	\$170,288	\$144,370	\$25,918
Total Expenditures	\$864,536	\$527,229	\$427,316	\$99,914
Excess Revenue/(Expenditures)	\$0	\$282,819	\$382,674	\$99,856
Beginning Fund Balance	\$0	\$0	\$181,577	\$181,577
Ending Fund Balance	\$0	\$282,819	\$564,251	\$281,433

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2015

	Adopted Budget	Prorated Budget 4/30/15	Actual 4/30/15	Variance
<u>Revenues</u>				
Interest Income	\$250	\$146	\$746	\$600
Reserve Funding - Transfer In (General)	\$30,455	\$17,765	\$17,765	\$0
Reserve Funding - Transfer In (Golf)	\$33,190	\$19,361	\$19,831	\$470
Total Revenues	\$63,895	\$37,272	\$38,343	\$1,070
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$45,171	(\$45,171)
Total Expenditures	\$0	\$0	\$45,171	(\$45,171)
Excess Revenues/(Expenditures)	\$63,895		(\$6,828)	
Beginning Fund Balance	\$783,179		\$731,248	
Ending Fund Balance	\$847,074		\$724,420	

Viera East
Community Development District
Debt Service Fund
Statement of Revenues & Expenditures
For Period Ending April 30, 2015

	Adopted Budget	Prorated Budget 4/30/15	Actual 4/30/15	Variance
<u>Revenues</u>				
Special Assessments	\$2,376,297	\$2,285,154	\$2,285,154	\$0
Interest Income	\$100	\$58	\$89	\$31
Total Revenues	\$2,376,397	\$2,285,212	\$2,285,243	\$31
<u>Expenditures</u>				
<u>Series 2006</u>				
Interest-11/1	\$431,250	\$431,250	\$431,250	\$0
Interest-5/1	\$431,250	\$0	\$0	\$0
Principal-5/1	\$1,525,000	\$0	\$0	\$0
Other Debt Service Costs	\$0	\$0	\$140	(\$140)
Total Expenditures	\$2,387,500	\$431,250	\$431,390	(\$140)
Excess Revenues/(Expenditures)	(\$11,103)		\$1,853,853	
Beginning Fund Balance	\$524,908		\$524,853	
Ending Fund Balance	\$513,805		\$2,378,706	

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2015

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Public	32,000	4,079	3,293	786	22,850	20,858	1,992
Prepaid Members	-	850	-	-	6,013	-	-
Revenue per Round	60	-	-	-	60	60	-
Public	\$31	\$28	\$31	(\$3)	\$30	\$31	(\$1)
Revenues							
Greens Fees/Cart Fees	\$992,000	\$113,047	\$102,077	\$10,971	\$692,807	\$646,586	\$46,221
Greens Cards - Sales	\$100,000	\$6,731	\$10,290	(\$3,559)	\$42,773	\$65,180	(\$22,407)
Greens Cards - Usage	(\$100,000)	(\$10,572)	(\$10,290)	(\$282)	(\$94,208)	(\$65,180)	(\$29,028)
Season Advance/Trail Fees	\$216,667	\$18,619	\$22,295	(\$3,676)	\$132,821	\$141,224	(\$8,402)
Season Advance/Trail Fees Surcharge	\$4,000	\$90	\$412	(\$322)	\$1,020	\$2,607	(\$1,587)
Driving Range	\$53,000	\$4,880	\$5,454	(\$574)	\$29,595	\$34,545	(\$4,950)
Golf Lessons	\$12,000	\$624	\$1,235	(\$611)	\$3,319	\$7,822	(\$4,503)
Merchandise Sales	\$90,000	\$10,013	\$9,261	\$752	\$56,048	\$58,662	(\$2,614)
Restaurant	\$255,000	\$27,176	\$26,240	\$937	\$152,407	\$166,209	(\$13,802)
Special Assessments - Operations	\$21,821	\$1,818	\$1,818	\$0	\$12,729	\$12,728	\$0
Miscellaneous Income	\$15,000	\$2,870	\$1,544	\$1,327	\$12,689	\$9,777	\$2,912
Total Revenues	\$1,659,488	\$175,298	\$170,334	\$4,963	\$1,042,000	\$1,080,160	(\$38,160)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$16,230	\$1,857	\$1,352	(\$505)	\$10,474	\$9,464	\$1,010
Travel & Per Diem	\$500	\$0	\$42	\$42	\$15	\$292	\$277
Telephone/Internet	\$10,000	\$898	\$833	(\$65)	\$6,394	\$5,831	(\$563)
Postage	\$1,000	\$98	\$83	(\$15)	\$426	\$583	\$157
Printing & Binding	\$1,000	\$83	\$83	\$0	\$720	\$583	(\$137)
Utilities	\$5,000	\$424	\$417	(\$7)	\$2,896	\$2,916	\$20
Repairs & Maintenance	\$6,000	\$368	\$500	\$132	\$2,776	\$3,499	\$722
Pest Control	\$1,000	\$0	\$83	\$83	\$0	\$583	\$583
Advertising	\$15,000	\$831	\$1,250	\$419	\$4,704	\$8,747	\$4,042
Bank Charges	\$25,000	\$3,402	\$2,083	(\$1,320)	\$15,192	\$14,578	(\$614)
Office Supplies	\$3,000	\$130	\$250	\$120	\$747	\$1,749	\$1,002
Operating Supplies	\$5,000	\$811	\$417	(\$395)	\$4,862	\$2,916	(\$1,946)
Meals	\$200	\$0	\$17	\$17	\$0	\$117	\$117
Dues, Licenses & Subscriptions	\$1,000	\$210	\$83	(\$127)	\$795	\$583	(\$212)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$35	\$292	\$257
Training, Education & Employee Relations	\$1,000	\$0	\$83	\$83	\$1,126	\$583	(\$543)
Contractual Security	\$3,500	\$363	\$292	(\$71)	\$1,876	\$2,041	\$164
IT Services	\$1,900	\$299	\$158	(\$141)	\$949	\$1,108	\$159
Total Golf Course Expenditures	\$96,830	\$9,691	\$8,066	(\$1,625)	\$53,988	\$56,462	\$2,474

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2015

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$90,091	\$8,841	\$7,507	(\$1,334)	\$53,377	\$52,551	(\$826)
Administrative Fees	\$4,600	\$366	\$383	\$17	\$2,371	\$2,683	\$312
FICA Expense	\$7,200	\$573	\$600	\$27	\$4,351	\$4,200	(\$151)
Health Insurance	\$3,405	\$226	\$284	\$58	\$1,633	\$1,986	\$354
Workers Compensation	\$1,766	\$177	\$147	(\$30)	\$1,056	\$1,030	(\$26)
Unemployment	\$3,500	\$329	\$292	(\$37)	\$2,629	\$2,042	(\$587)
Drug Testing	\$300	\$0	\$31	\$31	\$327	\$196	(\$131)
Utilities	\$11,000	\$922	\$1,132	\$210	\$6,727	\$7,170	\$443
Gas	\$1,000	\$44	\$103	\$59	\$492	\$652	\$159
Repairs & Maintenance	\$7,500	\$269	\$772	\$503	\$4,288	\$4,889	\$600
Pest Control	\$1,800	\$136	\$185	\$49	\$953	\$1,173	\$220
Kitchen Equipment/Supplies	\$750	\$0	\$77	\$77	\$504	\$489	(\$16)
Paper & Plastic Supplies	\$6,000	\$662	\$617	(\$45)	\$4,514	\$3,911	(\$603)
Operating Supplies	\$7,500	\$2,462	\$772	(\$1,691)	\$5,143	\$4,889	(\$255)
Training, Education & Employee Relations	\$1,000	\$72	\$103	\$31	\$875	\$652	(\$224)
Food Cost	\$58,000	\$6,534	\$5,968	(\$566)	\$39,875	\$37,804	(\$2,071)
Beer Cost	\$20,000	\$3,068	\$2,058	(\$1,010)	\$15,655	\$13,036	(\$2,619)
Beverage Cost	\$14,000	\$1,911	\$1,441	(\$470)	\$9,400	\$9,125	(\$275)
Wine Cost	\$1,200	\$169	\$123	(\$45)	\$894	\$782	(\$112)
Liquor Cost	\$3,500	\$1,133	\$360	(\$772)	\$3,312	\$2,281	(\$1,030)
Employee Meals	\$3,800	\$411	\$391	(\$20)	\$2,431	\$2,477	\$46
Dues, Licenses & Subscriptions	\$2,500	\$170	\$208	\$38	\$1,343	\$1,458	\$115
Uniforms	\$1,000	\$0	\$103	\$103	\$24	\$652	\$628
Equipment Lease	\$1,750	\$140	\$146	\$6	\$980	\$1,021	\$41
Total Restaurant Expenditures	\$253,162	\$28,614	\$23,804	(\$4,810)	\$163,155	\$157,148	(\$6,007)
<i>Pro Shop Expenditures</i>							
Salaries	\$93,679	\$6,391	\$7,806	\$1,416	\$43,330	\$54,644	\$11,314
Administrative Fee	\$2,566	\$194	\$214	\$19	\$1,399	\$1,497	\$97
FICA Expense	\$7,166	\$489	\$597	\$108	\$3,315	\$4,180	\$865
Health Insurance	\$683	\$27	\$57	\$30	\$183	\$398	\$216
Workers Compensation	\$1,783	\$127	\$149	\$21	\$863	\$1,040	\$177
Unemployment	\$2,500	\$207	\$208	\$2	\$1,560	\$1,456	(\$102)
Golf Printing	\$500	\$562	\$42	(\$521)	\$701	\$292	(\$410)
Utilities	\$7,500	\$584	\$625	\$41	\$4,422	\$4,375	(\$47)
Repairs	\$250	\$0	\$21	\$21	\$174	\$146	(\$28)
Pest Control	\$1,800	\$136	\$150	\$14	\$953	\$1,050	\$97
Supplies	\$2,500	\$158	\$208	\$51	\$1,273	\$1,458	\$185
Uniforms	\$750	\$0	\$63	\$63	\$65	\$438	\$373
Dues, Licenses & Subscriptions	\$600	\$0	\$50	\$50	\$0	\$350	\$350
Training, Education & Employee Relations	\$500	\$0	\$42	\$42	\$150	\$292	\$142
Driving Range	\$500	\$0	\$42	\$42	\$0	\$292	\$292
Veterans Program	\$500	\$0	\$42	\$42	\$294	\$292	(\$2)
Total Pro Shop Expenditures	\$123,777	\$8,875	\$10,314	\$1,440	\$58,683	\$72,201	\$13,518

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2015

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Cart Facility</i>							
Salaries	\$55,588	\$5,973	\$4,632	(\$1,341)	\$33,628	\$32,425	(\$1,203)
Administrative Fee	\$5,039	\$433	\$420	(\$13)	\$2,866	\$2,939	\$73
FICA Expense	\$4,355	\$457	\$363	(\$94)	\$2,573	\$2,540	(\$32)
Workers Compensation	\$1,058	\$119	\$88	(\$31)	\$670	\$617	(\$53)
Unemployment	\$2,833	\$331	\$236	(\$95)	\$1,850	\$1,653	(\$178)
Utilities	\$12,000	\$1,065	\$1,000	(\$65)	\$7,109	\$7,000	(\$109)
Fuel	\$500	\$22	\$42	\$20	\$289	\$292	\$3
Cart Lease	\$52,000	\$4,320	\$4,333	\$13	\$30,240	\$30,333	\$93
Cart Maintenance	\$2,500	\$0	\$208	\$208	\$1,750	\$1,458	(\$292)
Cart & Facilities Supplies	\$1,000	\$20	\$83	\$64	\$298	\$583	\$286
Driving Range	\$750	\$1,609	\$63	(\$1,546)	\$1,917	\$438	(\$1,480)
Uniforms	\$1,000	\$0	\$83	\$83	\$118	\$583	\$466
Total Cart Facility	\$138,623	\$14,349	\$11,552	(\$2,797)	\$83,288	\$80,862	(\$2,426)
<i>Starter Marshals</i>							
Salaries	\$27,533	\$3,172	\$2,294	(\$878)	\$18,517	\$16,060	(\$2,457)
Administrative Fee	\$2,800	\$200	\$233	\$34	\$1,437	\$1,633	\$196
FICA Expense	\$2,045	\$243	\$170	(\$72)	\$1,416	\$1,193	(\$224)
Workers Compensation	\$750	\$63	\$62	(\$1)	\$369	\$437	\$69
Unemployment	\$1,500	\$176	\$125	(\$51)	\$1,014	\$875	(\$139)
Uniforms	\$750	\$0	\$63	\$63	\$0	\$438	\$438
Total Starter Marshals	\$35,378	\$3,853	\$2,948	(\$905)	\$22,754	\$20,636	(\$2,117)
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$10,747	\$4,725	(\$6,022)	\$37,616	\$33,075	(\$4,541)
Total Merchandise Sales	\$56,700	\$10,747	\$4,725	(\$6,022)	\$37,616	\$33,075	(\$4,541)
<i>Golf Course Maintenance</i>							
Salaries	\$288,000	\$24,980	\$24,000	(\$980)	\$167,837	\$168,000	\$163
Administrative Fees	\$6,000	\$319	\$500	\$181	\$3,390	\$3,500	\$110
FICA Expense	\$24,000	\$1,836	\$2,000	\$164	\$12,168	\$14,000	\$1,832
Employee Insurance	\$45,600	\$2,923	\$3,800	\$877	\$18,747	\$26,600	\$7,853
Workers Compensation	\$6,000	\$481	\$500	\$19	\$3,231	\$3,500	\$269
Unemployment	\$6,000	\$388	\$500	\$112	\$4,413	\$3,500	(\$913)
Drug Testing	\$420	\$0	\$35	\$35	\$143	\$245	\$102
Consulting Fees	\$6,000	\$500	\$500	\$0	\$3,500	\$3,500	\$0
Telephone/Internet	\$2,700	\$264	\$225	(\$39)	\$1,567	\$1,575	\$8
Utilities/Water	\$35,000	\$2,695	\$2,917	\$222	\$13,906	\$20,417	\$6,511
Repairs	\$28,000	\$4,956	\$2,333	(\$2,622)	\$18,277	\$16,333	(\$1,943)
Fuel & Oil	\$45,000	\$2,130	\$3,750	\$1,620	\$21,343	\$26,250	\$4,907
Pest Control	\$0	\$111	\$0	(\$111)	\$776	\$0	(\$776)
Irrigation/Drainage	\$18,000	\$1,227	\$1,500	\$273	\$12,030	\$10,500	(\$1,530)

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending April 30, 2015

	Adopted Budget		Current Month		Year-to-Date	
	Budget	Actuals	Budget	Variance	Budget	Variance
Sand and Topsoil	\$18,000	\$1,359	\$1,500	\$141	\$3,877	\$10,500
Flower/Mulch	\$5,000	\$0	\$417	\$417	\$1,226	\$2,917
Chemicals	\$48,000	\$2,212	\$4,000	\$1,788	\$25,728	\$28,000
Fertilizer	\$42,000	\$3,539	\$3,500	(\$39)	\$17,257	\$24,500
Seed/Sod	\$9,000	\$701	\$750	\$49	\$4,208	\$5,250
Trash Removal	\$3,000	\$138	\$250	\$112	\$933	\$1,750
Contingency	\$20,000	\$460	\$1,667	\$1,207	\$5,826	\$11,667
First Aid	\$600	\$84	\$50	(\$34)	\$326	\$350
Leased Labor	\$0	\$0	\$0	\$0	\$125	\$0
Office Supplies	\$7,500	\$42	\$625	\$583	\$106	\$4,375
Operating Supplies	\$0	\$545	\$0	(\$545)	\$4,158	\$0
Training	\$0	\$449	\$0	(\$449)	\$449	\$0
Janitorial Supplies	\$3,000	\$0	\$250	\$250	\$0	\$1,750
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$174	\$700
Uniforms	\$6,000	\$516	\$500	(\$16)	\$3,983	\$3,500
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$3,500
Equipment Lease	\$71,412	\$5,951	\$100	\$0	\$41,830	\$41,657
Small Tools	\$1,200	\$0	\$100	\$100	\$0	\$700
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$350
IT Services	\$600	\$0	\$50	\$50	\$0	\$350
Total Golf Course Maintenance	\$753,852	\$58,805	\$62,819	\$4,015	\$391,334	\$439,735
<i>Administrative Expenditures</i>						
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$875
Arbitrage	\$600	\$50	\$50	\$0	\$350	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$583	(\$0)
Trustee Fees	\$3,750	\$617	\$313	(\$304)	\$2,492	\$2,188
Annual Audit	\$1,500	\$103	\$125	\$22	\$853	\$875
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$32,830	\$32,830
Insurance	\$74,000	\$4,762	\$6,167	\$1,404	\$36,168	\$43,167
Property Taxes	\$5,000	\$476	\$417	(\$60)	\$3,209	\$2,917
Total Administrative Expenditures	\$143,630	\$10,782	\$11,969	\$1,187	\$76,485	\$83,784
Renewal & Replacement	\$33,190	\$4,361	\$2,766	(\$1,595)	\$19,831	\$19,361
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$33,190	\$4,361	\$2,766	(\$1,595)	\$19,831	\$19,361
Total Revenues	\$1,659,488	\$175,298	\$170,334	\$4,963	\$1,042,000	\$1,080,160
Total Expenditures	\$1,635,122	\$150,078	\$138,963	(\$11,115)	\$907,333	\$963,263
Operating Income (Loss)	\$24,366	\$25,220	\$31,371	(\$6,151)	\$134,667	\$116,896

Viera East
 Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending April 30, 2015

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$325,707	\$325,707	\$0
Interest Income	\$300	\$6	\$25	(\$19)	\$32	\$175	(\$143)
Interest Expense	(\$213,893)	(\$17,824)	(\$17,824)	(\$0)	(\$124,771)	(\$124,771)	(\$0)
Principal Expense	(\$345,000)	(\$28,750)	(\$28,750)	\$0	(\$201,250)	(\$201,250)	\$0
Total Non Operating Revenues/(Expenditures)	(\$238)	(\$38)	(\$20)	(\$19)	(\$282)	(\$139)	(\$143)
Change in Net Assets	\$24,128	\$25,182	---	---	\$134,385	---	---
Beginning Net Assets	\$0	---	---	---	(\$3,193,591)	---	---
Ending Net Assets	\$24,128	---	---	---	(\$3,059,206)	---	---

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Maintenance Assessments	\$0	\$127,349	\$588,172	\$13,446	\$18,590	\$12,015	\$17,587	\$0	\$0	\$0	\$0	\$0	\$777,160
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$0	\$32,850
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,690	\$132,039	\$592,862	\$18,136	\$23,280	\$16,705	\$22,277	\$0	\$0	\$0	\$0	\$0	\$809,990
Administrative Expenditures													
Supervisors Fees	\$2,466	\$2,466	\$2,466	\$2,557	\$3,394	\$2,242	\$2,242	\$0	\$0	\$0	\$0	\$0	\$17,833
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$378
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$153	\$0	\$0	\$0	\$0	\$0	\$2,953
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$447	\$0	\$0	\$0	\$0	\$0	\$3,697
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$0	\$1,458
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$11,043	\$9,043	\$0	\$0	\$0	\$0	\$0	\$65,300
Computer Services	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$583
Records Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16
Postage	\$57	\$86	\$30	\$106	\$108	\$349	\$73	\$0	\$0	\$0	\$0	\$0	\$809
Printing & Binding	\$107	\$355	\$108	\$187	\$109	\$99	\$243	\$0	\$0	\$0	\$0	\$0	\$1,208
Insurance	\$418	\$418	\$418	\$834	\$834	\$834	\$834	\$0	\$0	\$0	\$0	\$0	\$4,593
Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Charges	\$217	\$69	\$138	\$17	\$19	\$125	\$227	\$0	\$0	\$0	\$0	\$0	\$812
Office Supplies	\$78	\$24	\$23	\$61	\$23	\$23	\$23	\$0	\$0	\$0	\$0	\$0	\$254
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$0	\$102
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$0	\$1,400
Total Administrative	\$13,985	\$14,438	\$13,824	\$14,402	\$15,128	\$16,330	\$13,874	\$0	\$0	\$0	\$0	\$0	\$101,980
Operating Expenditures													
Salaries	\$7,102	\$7,239	\$6,538	\$6,164	(\$969)	\$9,135	\$7,830	\$0	\$0	\$0	\$0	\$0	\$45,038
Administrative Fees	\$50	\$52	\$47	\$57	\$0	\$58	\$50	\$0	\$0	\$0	\$0	\$0	\$314
FICA Expense	\$533	\$544	\$491	\$616	(\$73)	\$699	\$599	\$0	\$0	\$0	\$0	\$0	\$3,409
Employee Insurance	\$417	\$417	\$440	\$414	\$450	\$312	(\$807)	\$0	\$0	\$0	\$0	\$0	\$1,643
Workers Compensation	\$141	\$144	\$130	\$163	(\$19)	\$182	\$156	\$0	\$0	\$0	\$0	\$0	\$898
Unemployment	\$0	\$0	\$0	\$396	(\$7)	\$481	(\$93)	\$0	\$0	\$0	\$0	\$0	\$777
Other Contractual	\$328	\$400	\$387	\$363	\$387	\$289	\$327	\$0	\$0	\$0	\$0	\$0	\$2,480
Training	\$138	\$0	\$0	\$0	\$0	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$378
Dues, Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$275
Total Operating	\$8,710	\$8,796	\$8,034	\$10,173	(\$232)	\$11,430	\$8,302	\$0	\$0	\$0	\$0	\$0	\$55,212

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$1,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,889
Lake Bank Restoration	\$0	\$0	\$12,753	\$0	\$26,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,175
Environmental Services	\$0	\$4,374	\$0	\$0	\$5,060	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$9,568
Water Management System	\$7,565	\$7,765	\$8,677	\$7,565	\$7,763	\$8,875	\$7,565	\$0	\$0	\$0	\$0	\$0	\$55,774
Control Burns	\$0	\$3,652	\$0	\$10,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,408
Contingencies	\$0	\$0	\$365	\$840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,205
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$230	\$0	\$1,346	\$0	\$0	\$2,158	\$0	\$0	\$0	\$0	\$0	\$0	\$3,734
Total Maintenance	\$7,795	\$15,790	\$23,141	\$19,161	\$41,134	\$11,167	\$7,565	\$0	\$0	\$0	\$0	\$0	\$125,753

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,446	\$10,924	\$9,827	\$12,034	\$10,055	\$11,119	\$10,788	\$0	\$0	\$0	\$0	\$0	\$75,192
Administrative Fees	\$228	\$244	\$221	\$268	\$221	\$244	\$236	\$0	\$0	\$0	\$0	\$0	\$1,663
FICA	\$740	\$775	\$697	\$865	\$723	\$801	\$777	\$0	\$0	\$0	\$0	\$0	\$5,378
Health Insurance	\$1,818	\$1,818	\$1,814	\$1,758	\$1,774	\$1,860	\$1,774	\$0	\$0	\$0	\$0	\$0	\$12,614
Workers Compensation	\$208	\$218	\$196	\$239	\$200	\$222	\$215	\$0	\$0	\$0	\$0	\$0	\$1,497
Unemployment	\$17	\$17	\$16	\$837	\$454	\$357	(\$20)	\$0	\$0	\$0	\$0	\$0	\$1,478
Contract Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$114	\$114	\$114	\$114	\$127	\$117	\$114	\$0	\$0	\$0	\$0	\$0	\$814
Utilities	\$450	\$500	\$390	\$349	\$374	\$384	\$544	\$0	\$0	\$0	\$0	\$0	\$2,991
Insurance	\$86	\$86	\$86	\$86	\$86	\$86	\$86	\$0	\$0	\$0	\$0	\$0	\$603
Repairs	\$488	\$248	\$1,195	\$1,087	\$250	\$1,133	\$708	\$0	\$0	\$0	\$0	\$0	\$5,109
Fuel	\$1,626	\$1,366	\$1,198	\$1,787	\$1,037	\$1,781	\$1,100	\$0	\$0	\$0	\$0	\$0	\$9,895
Park Maintenance	\$144	\$137	\$172	\$152	\$145	\$182	\$596	\$0	\$0	\$0	\$0	\$0	\$1,489
Chemicals	\$462	\$215	\$388	\$344	\$278	\$566	\$438	\$0	\$0	\$0	\$0	\$0	\$2,690
Contingencies	\$0	\$673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673
Refuse	\$215	\$215	\$215	\$215	\$860	\$860	\$0	\$0	\$0	\$0	\$0	\$0	\$2,580
Office Supplies	\$35	\$0	\$0	\$77	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$146
Uniforms	\$338	\$191	\$239	\$191	\$191	\$239	\$191	\$0	\$0	\$0	\$0	\$0	\$1,582
Operating Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Maintenance Reserve - Transfer Out	\$2,538	\$2,538	\$2,538	\$2,538	\$2,538	\$2,538	\$2,538	\$0	\$0	\$0	\$0	\$0	\$17,765
Total Grounds Maintenance	\$19,954	\$20,278	\$19,304	\$22,885	\$19,389	\$22,494	\$20,085	\$0	\$0	\$0	\$0	\$0	\$144,370

Total Expenditures	\$50,443	\$59,302	\$64,303	\$66,600	\$75,420	\$61,421	\$49,826	\$0	\$0	\$0	\$0	\$0	\$427,316
Excess Revenue/(Expenditures)	(\$45,753)	\$72,737	\$528,559	(\$48,484)	(\$52,140)	(\$44,716)	(\$27,549)	\$0	\$0	\$0	\$0	\$0	\$382,674

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Number of Rounds													
Public	2,829	2,415	2,214	3,416	3,337	4,561	4,079	0	0	0	0	0	22,850
Prepaid	904	729	797	941	747	1,045	850	0	0	0	0	0	6,013
Revenue per Round													
Public	\$24	\$30	\$31	\$33	\$33	\$33	\$28	\$0	\$0	\$0	\$0	\$0	\$30
Revenues:													
Greens Fees	\$68,365	\$71,398	\$67,746	\$112,790	\$110,673	\$148,787	\$113,047	\$0	\$0	\$0	\$0	\$0	\$692,807
Greens Cards - Sales	\$7,483	\$4,096	\$1,483	\$9,494	\$7,282	\$6,204	\$6,731	\$0	\$0	\$0	\$0	\$0	\$42,773
Season Advance/Trail Fees	(\$19,272)	(\$10,854)	(\$9,319)	(\$15,849)	(\$12,730)	(\$15,611)	(\$10,572)	\$0	\$0	\$0	\$0	\$0	(\$94,208)
Driving Range	\$210	\$15,163	\$18,454	\$21,453	\$23,739	\$23,523	\$18,619	\$0	\$0	\$0	\$0	\$0	\$132,821
Golf Lessons	\$3,896	\$3,145	\$3,509	\$4,425	\$4,051	\$5,690	\$4,880	\$0	\$0	\$0	\$0	\$0	\$1,020
Merchandise Sales	\$1,175	\$65	\$125	\$335	\$245	\$350	\$624	\$0	\$0	\$0	\$0	\$0	\$29,595
Restaurant	\$5,824	\$5,808	\$6,993	\$9,569	\$5,505	\$12,336	\$10,013	\$0	\$0	\$0	\$0	\$0	\$3,319
Special Assessments - Operations	\$19,570	\$16,281	\$16,342	\$22,627	\$19,938	\$30,473	\$27,176	\$0	\$0	\$0	\$0	\$0	\$56,048
Miscellaneous Income	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$0	\$0	\$0	\$0	\$0	\$152,407
	(\$78)	\$158	\$1,997	\$3,504	\$43	\$4,195	\$2,870	\$0	\$0	\$0	\$0	\$0	\$12,729
Total Revenues	\$100,860	\$107,338	\$109,267	\$170,502	\$160,670	\$218,066	\$175,298	\$0	\$0	\$0	\$0	\$0	\$1,042,000
Golf Course Expenditures:													
Other Contractual Services	\$1,329	\$1,229	\$2,326	\$1,294	\$1,216	\$1,222	\$1,857	\$0	\$0	\$0	\$0	\$0	\$10,474
Travel & Per Diem	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15
Telephone	\$923	\$56	\$1,765	\$898	\$929	\$924	\$998	\$0	\$0	\$0	\$0	\$0	\$6,394
Postage	\$196	\$49	\$0	\$49	\$0	\$34	\$98	\$0	\$0	\$0	\$0	\$0	\$426
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$720
Utilities	\$415	\$396	\$370	\$491	\$417	\$383	\$424	\$0	\$0	\$0	\$0	\$0	\$2,896
Repairs & Maintenance	\$1,180	\$73	\$395	\$185	\$252	\$324	\$368	\$0	\$0	\$0	\$0	\$0	\$2,776
Pest Control	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advertising	\$480	\$883	\$1,216	\$92	\$510	\$692	\$831	\$0	\$0	\$0	\$0	\$0	\$4,704
Bank Charges	\$1,635	\$1,684	\$1,479	\$1,920	\$2,368	\$2,705	\$3,402	\$0	\$0	\$0	\$0	\$0	\$15,192
Office Supplies	\$148	\$117	\$108	\$36	\$75	\$134	\$130	\$0	\$0	\$0	\$0	\$0	\$747
Operating Supplies	\$663	\$390	\$671	\$1,136	\$530	\$641	\$811	\$0	\$0	\$0	\$0	\$0	\$4,862
Meals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Licenses, & Subscriptions	\$150	\$110	\$0	\$0	\$0	\$325	\$210	\$0	\$0	\$0	\$0	\$0	\$795
Drug Testing - All Departments	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35
Training, Education, & Employee Relations	\$0	\$0	\$1,126	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,126
Contractual Security	\$0	\$263	\$263	\$263	\$363	\$363	\$363	\$0	\$0	\$0	\$0	\$0	\$1,876
IT Services	\$0	\$0	\$0	\$150	\$200	\$300	\$299	\$0	\$0	\$0	\$0	\$0	\$949
Total Golf Course Expenditures	\$7,119	\$5,250	\$9,733	\$6,548	\$6,879	\$8,768	\$9,691	\$0	\$0	\$0	\$0	\$0	\$53,988

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures:													
Salaries	\$7,008	\$6,188	\$6,723	\$8,564	\$6,445	\$9,608	\$8,841	\$0	\$0	\$0	\$0	\$0	\$53,377
Administrative Fees	\$267	\$307	\$362	\$331	\$326	\$413	\$366	\$0	\$0	\$0	\$0	\$0	\$2,371
FICA Expense	\$495	\$576	\$574	\$784	\$604	\$744	\$573	\$0	\$0	\$0	\$0	\$0	\$4,351
Health Insurance	\$258	\$258	\$260	\$180	\$226	\$226	\$226	\$0	\$0	\$0	\$0	\$0	\$1,683
Workers Compensation	\$139	\$123	\$134	\$167	\$129	\$187	\$177	\$0	\$0	\$0	\$0	\$0	\$1,056
Unemployment	\$249	\$245	\$145	\$674	\$438	\$549	\$529	\$0	\$0	\$0	\$0	\$0	\$2,629
Drug Testing	\$0	\$70	\$0	\$105	\$0	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$327
Utilities	\$952	\$992	\$965	\$1,025	\$957	\$973	\$922	\$0	\$0	\$0	\$0	\$0	\$6,727
Gas	\$74	\$65	\$65	\$91	\$57	\$99	\$44	\$0	\$0	\$0	\$0	\$0	\$492
Repairs & Maintenance	\$1,761	\$617	\$344	\$544	\$446	\$309	\$269	\$0	\$0	\$0	\$0	\$0	\$4,288
Pest Control	\$0	\$136	\$136	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$953
Kitchen Equipment/Supplies	\$0	\$143	\$176	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Paper and Plastic Supplies	\$762	\$324	\$593	\$599	\$744	\$631	\$662	\$0	\$0	\$0	\$0	\$0	\$4,514
Operating Supplies	\$806	\$172	\$295	\$478	\$358	\$571	\$2,462	\$0	\$0	\$0	\$0	\$0	\$5,143
Training, Education & Employee Relations	\$72	\$72	\$122	\$72	\$296	\$172	\$72	\$0	\$0	\$0	\$0	\$0	\$875
Food Cost	\$6,771	\$4,735	\$5,106	\$4,789	\$5,128	\$6,813	\$6,534	\$0	\$0	\$0	\$0	\$0	\$39,875
Beer Cost	\$1,636	\$1,909	\$1,455	\$2,180	\$2,520	\$2,887	\$3,068	\$0	\$0	\$0	\$0	\$0	\$15,655
Beverage Cost	\$1,110	\$981	\$1,717	\$1,055	\$1,084	\$1,541	\$1,911	\$0	\$0	\$0	\$0	\$0	\$9,400
Wine Cost	\$45	\$69	\$114	\$120	\$124	\$254	\$169	\$0	\$0	\$0	\$0	\$0	\$894
Liquor Cost	\$71	\$283	\$422	\$462	\$812	\$129	\$1,133	\$0	\$0	\$0	\$0	\$0	\$3,312
Employee Meals	\$389	\$324	\$346	\$321	\$244	\$396	\$411	\$0	\$0	\$0	\$0	\$0	\$2,431
Dues, Licenses & Subscriptions	\$208	\$208	\$208	\$208	\$170	\$170	\$170	\$0	\$0	\$0	\$0	\$0	\$1,343
Uniforms	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
Equipment Lease	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$960
Total Restaurant Expenditures	\$23,349	\$18,934	\$20,342	\$23,234	\$21,383	\$27,299	\$28,614	\$0	\$0	\$0	\$0	\$0	\$163,155

Proshop:													
Salaries	\$6,137	\$5,724	\$4,841	\$6,685	\$5,222	\$8,331	\$6,391	\$0	\$0	\$0	\$0	\$0	\$43,330
Administrative Fees	\$231	\$190	\$181	\$220	\$181	\$201	\$194	\$0	\$0	\$0	\$0	\$0	\$1,399
FICA	\$469	\$438	\$370	\$511	\$400	\$637	\$489	\$0	\$0	\$0	\$0	\$0	\$3,315
Health Insurance	\$27	\$27	\$27	\$19	\$27	\$27	\$27	\$0	\$0	\$0	\$0	\$0	\$183
Workers Compensation	\$122	\$114	\$86	\$133	\$104	\$166	\$127	\$0	\$0	\$0	\$0	\$0	\$863
Unemployment	\$134	\$113	\$39	\$469	\$290	\$309	\$207	\$0	\$0	\$0	\$0	\$0	\$1,560
Golf Printing	\$139	\$0	\$0	\$0	\$0	\$0	\$562	\$0	\$0	\$0	\$0	\$0	\$701
Utilities	\$637	\$699	\$610	\$629	\$636	\$627	\$584	\$0	\$0	\$0	\$0	\$0	\$4,422
Repairs	\$0	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Pest Control	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$953
Supplies	\$207	\$221	\$105	\$158	\$105	\$321	\$158	\$0	\$0	\$0	\$0	\$0	\$1,273
Uniforms	\$0	\$46	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294
Total Pro Shop Expenditures	\$8,239	\$8,003	\$6,576	\$9,134	\$7,102	\$10,754	\$8,875	\$0	\$0	\$0	\$0	\$0	\$58,683

Merchandise Sales:													
Cost of Goods Sold	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$10,747	\$0	\$0	\$0	\$0	\$0	\$37,616
Total Merchandise Sales	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$10,747	\$0	\$0	\$0	\$0	\$0	\$37,616

Viera East Golf Course
Month to Month

Category	October	November	December	January	February	March	April	May	June	July	August	September	Total
Cart Facility:													
Salaries	\$4,227	\$4,267	\$3,425	\$5,005	\$4,597	\$6,134	\$5,973	\$0	\$0	\$0	\$0	\$0	\$33,628
Administrative Fees	\$397	\$410	\$370	\$450	\$370	\$435	\$433	\$0	\$0	\$0	\$0	\$0	\$2,866
FICA Expense	\$323	\$326	\$362	\$383	\$352	\$469	\$457	\$0	\$0	\$0	\$0	\$0	\$2,573
Workers Compensation	\$84	\$85	\$68	\$100	\$92	\$122	\$119	\$0	\$0	\$0	\$0	\$0	\$670
Unemployment	\$222	\$220	\$177	\$284	\$255	\$340	\$331	\$0	\$0	\$0	\$0	\$0	\$1,830
Utilities	\$760	\$1,023	\$1,013	\$1,038	\$1,096	\$1,114	\$1,065	\$0	\$0	\$0	\$0	\$0	\$7,109
Fuel	\$48	\$32	\$32	\$53	\$28	\$74	\$22	\$0	\$0	\$0	\$0	\$0	\$289
Golf Cart Lease	\$4,320	\$4,320	\$4,320	\$4,320	\$4,320	\$4,320	\$4,320	\$0	\$0	\$0	\$0	\$0	\$30,240
Cart Maintenance	\$38	\$385	\$611	\$217	\$379	\$120	\$20	\$0	\$0	\$0	\$0	\$0	\$1,750
Cart & Facilities Supplies	\$45	\$47	\$53	\$66	\$0	\$67	\$20	\$0	\$0	\$0	\$0	\$0	\$298
Driving Range	\$217	\$91	\$0	\$0	\$0	\$0	\$1,609	\$0	\$0	\$0	\$0	\$0	\$1,917
Uniforms	\$118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$118
Total Cart Facility	\$10,800	\$11,207	\$10,332	\$11,916	\$11,488	\$13,196	\$14,349	\$0	\$0	\$0	\$0	\$0	\$83,288

Category	October	November	December	January	February	March	April	May	June	July	August	September	Total
Starter Marshals:													
Salaries	\$1,560	\$2,210	\$1,637	\$3,025	\$3,286	\$3,628	\$3,172	\$0	\$0	\$0	\$0	\$0	\$18,517
Administrative Fees	\$180	\$186	\$200	\$245	\$202	\$224	\$200	\$0	\$0	\$0	\$0	\$0	\$1,437
FICA Expense	\$119	\$169	\$125	\$231	\$251	\$278	\$243	\$0	\$0	\$0	\$0	\$0	\$1,416
Workers Compensation	\$31	\$44	\$33	\$60	\$65	\$72	\$63	\$0	\$0	\$0	\$0	\$0	\$369
Unemployment	\$82	\$116	\$86	\$170	\$182	\$201	\$176	\$0	\$0	\$0	\$0	\$0	\$1,014
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Starter Marshals	\$1,973	\$2,726	\$2,080	\$3,732	\$3,987	\$4,402	\$3,853	\$0	\$0	\$0	\$0	\$0	\$22,754

Category	October	November	December	January	February	March	April	May	June	July	August	September	Total
Golf Course Maintenance:													
Salaries	\$23,769	\$23,101	\$25,804	\$25,209	\$20,648	\$24,326	\$24,980	\$0	\$0	\$0	\$0	\$0	\$167,837
Administrative Fees	\$554	\$532	\$475	\$522	\$441	\$547	\$319	\$0	\$0	\$0	\$0	\$0	\$3,390
FICA Expense	\$1,786	\$1,786	\$1,636	\$1,873	\$1,516	\$1,794	\$1,836	\$0	\$0	\$0	\$0	\$0	\$12,168
Employee Insurance	\$2,896	\$1,850	\$2,054	\$1,728	\$2,923	\$4,374	\$2,923	\$0	\$0	\$0	\$0	\$0	\$18,747
Workers Compensation	\$473	\$458	\$428	\$502	\$409	\$480	\$481	\$0	\$0	\$0	\$0	\$0	\$3,231
Unemployment	\$420	\$221	\$144	\$1,763	\$761	\$715	\$388	\$0	\$0	\$0	\$0	\$0	\$4,413
Drug Testing	\$0	\$35	\$0	\$35	\$0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$143
Consulting Fees	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$3,500
Telephone/Internet	\$0	\$233	\$264	\$280	\$264	\$264	\$264	\$0	\$0	\$0	\$0	\$0	\$1,567
Utilities/Water	\$2,055	\$2,196	\$1,899	\$1,507	\$1,745	\$1,808	\$2,695	\$0	\$0	\$0	\$0	\$0	\$13,906
Repairs	\$1,278	\$1,359	\$1,772	\$3,558	\$1,866	\$3,487	\$4,956	\$0	\$0	\$0	\$0	\$0	\$18,277
Fuel & Oil	\$3,569	\$2,834	\$2,629	\$3,890	\$2,277	\$4,013	\$2,130	\$0	\$0	\$0	\$0	\$0	\$21,343
Pest Control	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$0	\$0	\$0	\$0	\$0	\$776
Irrigation/Drainage	\$1,972	\$1,721	\$29	\$2,278	\$1,799	\$3,004	\$1,227	\$0	\$0	\$0	\$0	\$0	\$12,030
Sand and Topsoil	\$0	\$546	\$270	\$1,432	\$270	\$0	\$1,359	\$0	\$0	\$0	\$0	\$0	\$3,877
Flower/Mulch	\$537	\$199	\$0	\$490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,226
Chemicals	\$5,096	\$2,704	\$4,557	\$2,037	\$2,217	\$6,904	\$2,212	\$0	\$0	\$0	\$0	\$0	\$25,728
Fertilizer	\$0	\$1,934	\$2,571	\$3,075	\$3,213	\$2,924	\$3,539	\$0	\$0	\$0	\$0	\$0	\$17,257
Seed/Sod	\$0	\$701	\$701	\$701	\$701	\$701	\$701	\$0	\$0	\$0	\$0	\$0	\$4,208
Trash Removal	\$133	\$133	\$133	\$133	\$133	\$133	\$138	\$0	\$0	\$0	\$0	\$0	\$933
Contingency	\$0	\$3,223	\$2,083	\$0	\$0	\$60	\$460	\$0	\$0	\$0	\$0	\$0	\$5,826
First Aid	\$100	\$0	\$0	\$92	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$326
Leased Labor	\$64	\$0	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Office Supplies	\$64	\$0	\$0	\$0	\$0	\$0	\$42	\$0	\$0	\$0	\$0	\$0	\$106
Operating Supplies	\$679	\$623	\$1,281	\$0	\$949	\$80	\$545	\$0	\$0	\$0	\$0	\$0	\$4,158
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$449	\$0	\$0	\$0	\$0	\$0	\$449
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	\$516	\$788	\$516	\$0	\$0	\$0	\$0	\$0	\$3,983
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	\$5,951	\$5,951	\$5,951	\$0	\$0	\$0	\$0	\$0	\$41,830
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Truck Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IT Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$52,488	\$53,548	\$55,939	\$58,504	\$49,211	\$63,038	\$58,805	\$0	\$0	\$0	\$0	\$0	\$391,534

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$350
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$583
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$617	\$617	\$0	\$0	\$0	\$0	\$2,492
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$103	\$103	\$0	\$0	\$0	\$0	\$853
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$22,830
Insurance	\$6,167	\$6,167	\$6,167	\$6,167	\$4,762	\$4,762	\$4,762	\$4,762	\$0	\$0	\$0	\$0	\$36,168
Property Taxes	\$413	\$413	\$476	\$476	\$476	\$476	\$476	\$476	\$0	\$0	\$0	\$0	\$3,209
Total Administrative Expenditures	\$11,840	\$11,840	\$11,904	\$9,118	\$10,500	\$10,500	\$10,782	\$0	\$0	\$0	\$0	\$0	\$76,485
<i>Reserves:</i>													
Renewal & Replacement	\$2,497	\$2,017	\$2,147	\$2,185	\$3,410	\$3,213	\$4,361	\$0	\$0	\$0	\$0	\$0	\$19,831
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$2,497	\$2,017	\$2,147	\$2,185	\$3,410	\$3,213	\$4,361	\$0	\$0	\$0	\$0	\$0	\$19,831
Total Revenues	\$100,860	\$107,338	\$109,267	\$170,502	\$160,670	\$218,066	\$175,298	\$0	\$0	\$0	\$0	\$0	\$1,042,000
Total Expenditures	\$123,248	\$116,089	\$127,588	\$131,644	\$117,332	\$141,353	\$150,078	\$0	\$0	\$0	\$0	\$0	\$907,333
Operating Income (Loss)	(\$22,388)	(\$8,751)	(\$18,321)	\$38,858	\$43,337	\$76,713	\$25,220	\$0	\$0	\$0	\$0	\$0	\$134,667
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$0	\$325,707
Interest Income	\$5	\$5	\$4	\$4	\$4	\$3	\$6	\$0	\$0	\$0	\$0	\$0	\$32
Interest Expense	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	(\$0)	\$0	\$0	\$0	\$0	(\$124,771)
Principal Expense	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	\$0	\$0	\$0	\$0	\$0	(\$201,250)
Total Non Operating Revenues/(Expenditures)	(\$40)	(\$40)	(\$41)	(\$41)	(\$41)	(\$41)	(\$38)	\$0	\$0	\$0	\$0	\$0	(\$282)
Net Non Operating Income / (Loss)	(\$22,428)	(\$8,791)	(\$18,362)	\$38,817	\$43,296	\$76,672	\$25,182	\$0	\$0	\$0	\$0	\$0	\$134,385

Viera East Community Development District

ProShop Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Merchandise Sales	\$5,824	\$5,808	\$6,993	\$9,569	\$5,505	\$12,336	\$10,013	\$0	\$0	\$0	\$0	\$0	\$56,048
Total Revenues	\$5,824	\$5,808	\$6,993	\$9,569	\$5,505	\$12,336	\$10,013	\$0	\$0	\$0	\$0	\$0	\$56,048
<i>Expenditures</i>													
Cost of Goods Sold	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$10,747	\$0	\$0	\$0	\$0	\$0	\$37,616
Total Expenditures	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$10,747	\$0	\$0	\$0	\$0	\$0	\$37,616
Operating Income (Loss)	\$881	\$3,244	(\$1,543)	\$2,296	\$2,133	\$12,154	(\$734)	\$0	\$0	\$0	\$0	\$0	\$18,432

Viera East Community Development District

Restaurant Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Food Sales	\$9,960	\$8,134	\$8,663	\$11,292	\$9,679	\$14,156	\$12,861	\$0	\$0	\$0	\$0	\$0	\$74,746
Wine Sales	\$109	\$187	\$120	\$393	\$333	\$503	\$422	\$0	\$0	\$0	\$0	\$0	\$2,067
Beer Sales	\$5,167	\$4,266	\$3,934	\$5,745	\$5,451	\$9,391	\$7,361	\$0	\$0	\$0	\$0	\$0	\$41,314
Beverage Sales	\$2,950	\$2,353	\$2,433	\$3,348	\$2,773	\$4,417	\$5,033	\$0	\$0	\$0	\$0	\$0	\$23,308
Liquor Sales	\$1,202	\$1,341	\$1,192	\$1,849	\$1,702	\$2,005	\$1,499	\$0	\$0	\$0	\$0	\$0	\$10,790
Gift Cards - Restaurant (Sales)	\$3,550	\$906	\$2,702	\$1,831	\$1,632	\$986	\$969	\$0	\$0	\$0	\$0	\$0	\$12,576
Gift Cards/Season Advance- Rest. (Usage)	(\$3,459)	(\$2,617)	(\$3,640)	(\$3,418)	(\$2,258)	(\$2,565)	(\$1,747)	\$0	\$0	\$0	\$0	\$0	(\$19,704)
Tournaments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Season Advance/Trail Fees (Rest)	\$91	\$1,712	\$938	\$1,586	625.91	\$1,578	\$779	\$0	\$0	\$0	\$0	\$0	\$7,310
Total Revenues	\$19,570	\$16,281	\$16,342	\$22,627	\$19,938	\$30,473	\$27,176	\$0	\$0	\$0	\$0	\$0	\$152,407
Expenditures													
Salaries	\$7,008	\$6,188	\$6,723	\$8,564	\$6,445	\$9,608	\$8,841	\$0	\$0	\$0	\$0	\$0	\$53,377
Administrative Fees	\$267	\$307	\$362	\$331	\$326	\$413	\$366	\$0	\$0	\$0	\$0	\$0	\$2,371
FICA Expenses	\$495	\$576	\$574	\$784	\$604	\$744	\$573	\$0	\$0	\$0	\$0	\$0	\$4,351
Health Insurance	\$258	\$258	\$260	\$180	\$226	\$226	\$226	\$0	\$0	\$0	\$0	\$0	\$1,633
Workers Compensation	\$139	\$123	\$134	\$167	\$129	\$187	\$177	\$0	\$0	\$0	\$0	\$0	\$1,056
Unemployment	\$249	\$245	\$145	\$674	\$438	\$549	\$329	\$0	\$0	\$0	\$0	\$0	\$4,629
Drug Testing	\$0	\$70	\$0	\$105	\$0	\$152	\$0	\$0	\$0	\$0	\$0	\$0	\$327
Utilities	\$952	\$992	\$905	\$1,025	\$957	\$973	\$922	\$0	\$0	\$0	\$0	\$0	\$6,727
Gas	\$74	\$64	\$65	\$91	\$57	\$99	\$44	\$0	\$0	\$0	\$0	\$0	\$492
Repairs & Maintenance	\$1,761	\$617	\$344	\$344	\$446	\$309	\$259	\$0	\$0	\$0	\$0	\$0	\$4,288
Pest Control	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$953
Kitchen Equipment/Supplies	\$0	\$143	\$176	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Paper & Plastic Supplies	\$762	\$324	\$593	\$599	\$744	\$831	\$662	\$0	\$0	\$0	\$0	\$0	\$4,514
Operating Supplies	\$806	\$172	\$295	\$478	\$358	\$571	\$2,462	\$0	\$0	\$0	\$0	\$0	\$5,143
Training, Education & Employee Relations	\$72	\$72	\$122	\$72	\$296	\$172	\$72	\$0	\$0	\$0	\$0	\$0	\$875
Food Cost	\$6,771	\$4,735	\$5,106	\$4,789	\$5,128	\$6,813	\$6,534	\$0	\$0	\$0	\$0	\$0	\$39,875
Beer Cost	\$1,636	\$1,909	\$1,455	\$2,180	\$2,520	\$2,887	\$3,068	\$0	\$0	\$0	\$0	\$0	\$15,655
Beverage Cost	\$1,110	\$981	\$1,717	\$1,055	\$1,084	\$1,541	\$1,911	\$0	\$0	\$0	\$0	\$0	\$9,400
Wine Cost	\$45	\$69	\$114	\$120	\$124	\$254	\$169	\$0	\$0	\$0	\$0	\$0	\$894
Liquor Cost	\$71	\$283	\$422	\$462	\$812	\$129	\$1,133	\$0	\$0	\$0	\$0	\$0	\$3,312
Employee Meals	\$389	\$324	\$946	\$321	\$244	\$396	\$411	\$0	\$0	\$0	\$0	\$0	\$2,431
Due, Licenses & Subscriptions	\$208	\$208	\$208	\$208	\$170	\$170	\$170	\$0	\$0	\$0	\$0	\$0	\$1,343
Uniforms	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
Equipment Lease	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$0	\$0	\$0	\$0	\$0	\$980
Total Expenditures	\$23,349	\$18,934	\$20,342	\$23,234	\$21,383	\$27,299	\$28,614	\$0	\$0	\$0	\$0	\$0	\$163,155
Operating Income (Loss)	(\$3,779)	(\$2,653)	(\$4,000)	(\$607)	(\$1,445)	\$3,175	(\$1,438)	\$0	\$0	\$0	\$0	\$0	(\$10,748)

Viera East Cash Flow Analysis FY 2015

	Actuals												Projections					Totals
	October	November	December	January	February	March	April	May	June	July	August	September						
I. Cash Flows:																		
Starting Funds																		
Carry Forward	\$91,194	\$68,806	\$60,055	\$41,734	\$80,592	\$123,930	\$200,643	\$225,863	\$229,643	\$223,826	\$197,013	\$180,549						
Revenues																		
Golf Course	\$100,860	\$107,338	\$109,267	\$170,502	\$160,670	\$218,066	\$175,298	\$140,201	\$129,720	\$106,793	\$118,093	\$84,521						
Course Operations	\$81,290	\$97,057	\$92,925	\$147,875	\$140,732	\$187,593	\$148,122	\$118,654	\$109,805	\$90,447	\$99,988	\$71,643						
Restaurant	\$19,570	\$16,281	\$16,342	\$22,627	\$19,938	\$30,473	\$27,176	\$21,548	\$19,915	\$16,346	\$18,105	\$12,878						
Total All Cash	\$192,054	\$176,144	\$169,322	\$212,236	\$224,262	\$341,996	\$375,941	\$366,064	\$359,363	\$330,618	\$315,106	\$265,069						
Expenses																		
Golf Course	\$123,248	\$116,089	\$127,588	\$131,644	\$117,332	\$141,353	\$150,078	\$136,421	\$135,538	\$133,605	\$134,558	\$131,728						
Course Operations	\$99,899	\$97,155	\$107,246	\$108,410	\$95,949	\$114,054	\$121,464	\$115,163	\$115,163	\$115,163	\$115,763	\$115,163						
Restaurant	\$23,349	\$18,934	\$20,342	\$23,234	\$21,383	\$27,299	\$28,614	\$21,258	\$20,374	\$18,442	\$19,394	\$16,564						
Cash Less Expenses	\$68,806	\$60,055	\$41,734	\$80,592	\$123,930	\$200,643	\$225,863	\$229,643	\$223,826	\$197,013	\$180,549	\$133,342						

Projected Revenues FY 2015
 Projected Expenses FY 2015
 Projected Surplus(Deficit) FY 2015

\$1,621,329
 \$1,579,181
 \$42,148

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

Rounds of Golf

	Monthly		Year-to-Date	
Rounds of Golf - Public	4,079	%	22,850	%
Rounds of Golf - Green Card Usage	361	7%	2,474	9%
Rounds of Golf - CDD Resident	403	8%	2,383	8%
Rounds of Golf - Public	3,315	67%	17,993	62%
Rounds of Golf - Prepaid	850	17%	6,013	21%
Total Rounds	4,929	100%	28,863	100%

Revenues

Greens Fees	\$ 113,047	\$ 692,807
Green Card Usage	\$ (10,572)	\$ (94,208)
Adjusted Greens Fee Revenue (Net)	\$ 102,475	\$ 598,599
Revenues Green Card Usage	\$ (10,572)	\$ (94,208)
Revenues CDD Residents	\$ 10,633	\$ 73,962
Revenues Public	\$ 102,414	\$ 618,845
Revenues Prepaid	\$ 18,709	\$ 133,841
	\$ 121,184	\$ 732,440

Average Revenue Per Round

Revenue Per Round Green Card Usage	\$ (29.29)	\$ (38.08)
Revenue Per Round CDD Residents	\$ 26.38	\$ 31.04
Revenue Per Round Public	\$ 30.89	\$ 34.39
Revenue Per Round Prepaid	\$ 22.01	\$ 22.26