

Viera East Community Development District

Combined Balance Sheet
July 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>Totals (Memorandum only) 2015</i> |
|--|------------------|------------------------|---------------------|-------------------------------|--|
| Assets | | | | | |
| Operating Account | \$512,069 | --- | --- | \$90,574 | \$602,643 |
| Accounts Receivable | --- | --- | --- | \$1,321 | \$1,321 |
| Assessment Receivable | --- | --- | --- | --- | \$2,456 |
| Due From Golf Course | \$272 | \$2,184 | --- | --- | \$72,882 |
| Due From General Fund | --- | --- | \$29,035 | \$43,847 | \$15,889 |
| Due From Capital Reserve | --- | --- | --- | \$15,889 | \$9,858 |
| Inventory - Restaurant | --- | --- | --- | \$25,157 | \$25,157 |
| Inventory - Pro Shop | --- | --- | --- | --- | \$737,749 |
| <u>Investments:</u> | --- | \$737,749 | --- | --- | \$104,359 |
| Custody Account | --- | --- | --- | --- | \$280,143 |
| Benefit Assessment- Series 2012 | --- | --- | --- | \$104,359 | \$484,609 |
| Reserve - Series 2012 | --- | --- | --- | \$280,143 | \$1,268,855 |
| Bond Service 2006 | --- | --- | \$484,609 | --- | \$57,500 |
| Improvements (Net of Depreciation) | --- | --- | --- | \$1,268,855 | \$57,500 |
| Prepaid Expenses- Debt | --- | --- | --- | \$39,928 | \$47,868 |
| Prepaid Expenses- Operations | \$7,940 | --- | --- | --- | --- |
| Total Assets | \$520,281 | \$739,933 | \$513,644 | \$1,937,430 | \$3,711,289 |
| Liabilities | | | | | |
| Accounts Payable | \$8,680 | --- | --- | \$6,899 | \$15,578 |
| Accrued Expenses | --- | --- | --- | --- | \$0 |
| Deferred Revenue- Season Advance | --- | --- | --- | \$21,985 | \$21,985 |
| Deferred Revenue- Special Assessments O&M | --- | --- | --- | \$15,740 | \$15,740 |
| Deferred Revenue- Special Assessments Debt | --- | --- | --- | \$93,061 | \$93,061 |
| Deferred Revenue- Season Advance (Rest.) | --- | --- | --- | \$2,762 | \$2,762 |
| Deferred Revenue-Golf Clinic | --- | --- | --- | --- | \$0 |
| Due to General Fund | --- | --- | --- | \$272 | \$272 |
| Accrued Interest Payable | --- | --- | --- | \$49,820 | \$49,820 |
| Accrued Principal Payable | --- | --- | --- | --- | \$0 |
| Golf Cart Lease Payable | --- | --- | --- | \$63,008 | \$63,008 |
| Sales Tax Payable | --- | --- | --- | \$3,840 | \$3,840 |
| Due to Golf Course | \$43,847 | \$15,889 | --- | --- | \$59,736 |
| Due to Debt Service | \$29,035 | --- | --- | --- | \$29,035 |
| Due to Capital Reserve | --- | --- | --- | \$2,184 | \$2,184 |
| Accrued Payroll Payable | \$2,067 | --- | --- | \$5,251 | \$7,318 |
| 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 | --- | --- | --- | (\$3,153,774) | (\$3,153,774) |
| Fund Balances | --- | --- | --- | --- | --- |
| Assigned - First Quarter | \$176,000 | --- | --- | --- | \$176,000 |
| Assigned - Prepaid Expenses | \$7,940 | --- | --- | --- | \$7,940 |
| Unassigned | \$252,712 | \$724,044 | --- | --- | \$976,756 |
| Restricted for Debt Service | --- | --- | \$513,644 | --- | \$513,644 |
| Total Liabilities, Fund Equity, Other | \$520,281 | \$739,933 | \$513,644 | \$1,937,430 | \$3,711,289 |

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

| | Adopted Budget | Prorated Budget 7/31/15 | Actual 7/31/15 | Variance |
|-------------------------------------|-------------------|----------------------------|-------------------|---------------|
| <i>Revenues</i> | | | | |
| Maintenance Assessments | \$808,157 | \$808,157 | \$808,156 | (\$0) |
| Golf Course Administrative Services | \$56,280 | \$46,900 | \$46,900 | \$0 |
| Interest Income | \$100 | \$83 | \$0 | (\$83) |
| Total Revenues | \$864,536 | \$855,139 | \$855,056 | (\$83) |

Administrative Expenditures

| | | | | |
|-----------------------------|------------------|------------------|------------------|-----------------|
| Supervisors Fees | \$29,587 | \$24,656 | \$26,276 | (\$1,620) |
| Engineering Fees | \$5,000 | \$4,167 | \$0 | \$4,167 |
| Attorney's Fees | \$10,000 | \$8,333 | \$589 | \$7,745 |
| Dissemination | \$1,000 | \$833 | \$833 | (\$0) |
| Trustee Fees | \$5,600 | \$4,667 | \$4,294 | \$373 |
| Annual Audit | \$6,500 | \$5,417 | \$5,038 | \$379 |
| Collection Agent | \$2,500 | \$2,083 | \$2,083 | (\$0) |
| Management Fees | \$108,515 | \$90,429 | \$92,428 | (\$1,999) |
| Computer Services | \$1,000 | \$833 | \$833 | \$0 |
| Records Storage | \$1,700 | \$1,417 | \$0 | \$1,417 |
| Telephone | \$2,160 | \$1,800 | \$32 | \$1,768 |
| Postage | \$3,000 | \$2,500 | \$1,084 | \$1,416 |
| Printing & Binding | \$3,000 | \$2,500 | \$1,818 | \$682 |
| Insurance | \$5,019 | \$4,183 | \$7,096 | (\$2,914) |
| Legal Advertising | \$3,000 | \$2,500 | \$0 | \$2,500 |
| Other Current Charges | \$1,500 | \$1,250 | \$1,226 | \$24 |
| Office Supplies | \$3,500 | \$2,917 | \$395 | \$2,522 |
| Dues & Licenses | \$175 | \$146 | \$146 | (\$0) |
| Website Maintenance | \$2,400 | \$2,000 | \$2,000 | \$0 |
| Total Administrative | \$195,156 | \$162,630 | \$146,171 | \$16,460 |

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

| | Adopted Budget | Prorated Budget 7/31/15 | Actual 7/31/15 | Variance |
|-------------------------------|-------------------|----------------------------|-------------------|-----------------|
| <i>Operating Expenditures</i> | | | | |
| Salaries | \$113,570 | \$94,642 | \$69,423 | \$25,219 |
| Administrative Fee | \$1,216 | \$1,013 | \$450 | \$563 |
| FICA Expense | \$8,688 | \$7,240 | \$4,967 | \$2,273 |
| Employee Insurance | \$6,006 | \$5,005 | \$4,478 | \$527 |
| Workers Compensation | \$3,028 | \$2,523 | \$1,262 | \$1,261 |
| Unemployment | \$2,750 | \$2,292 | \$777 | \$1,515 |
| Other Contractual | \$5,100 | \$4,250 | \$3,667 | \$583 |
| Training | \$1,000 | \$833 | \$441 | \$393 |
| Dues, Licenses | \$100 | \$83 | \$0 | \$83 |
| Uniforms | \$500 | \$417 | \$275 | \$142 |
| Total Operating | \$141,958 | \$118,298 | \$85,740 | \$32,558 |

Maintenance Expenditures

| | | | | |
|--------------------------|------------------|------------------|------------------|-----------------|
| Canal Maintenance | \$7,500 | \$6,250 | \$6,644 | (\$394) |
| Lake Bank Restoration | \$40,000 | \$40,000 | \$39,175 | \$825 |
| Environmental Services | \$54,000 | \$45,000 | \$16,028 | \$28,972 |
| Water Management System | \$99,000 | \$82,500 | \$79,781 | \$2,719 |
| Control Burns | \$15,000 | \$15,000 | \$14,408 | \$592 |
| Contingencies | \$10,000 | \$8,333 | \$1,705 | \$6,628 |
| Fire Line Maintenance | \$5,000 | \$4,167 | \$0 | \$4,167 |
| Basin Repair | \$5,000 | \$4,167 | \$3,734 | \$433 |
| Total Maintenance | \$235,500 | \$205,417 | \$161,474 | \$43,942 |

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

| | Adopted Budget | Prorated Budget 7/31/15 | Actual 7/31/15 | Variance |
|--|-------------------|----------------------------|-------------------|----------|
|--|-------------------|----------------------------|-------------------|----------|

Grounds Maintenance Expenditures

| | | | | |
|--------------------------------------|------------------|------------------|------------------|------------------|
| Salaries | \$148,503 | \$123,753 | \$108,033 | \$15,719 |
| Administrative Fees | \$3,336 | \$2,780 | \$2,422 | \$358 |
| FICA | \$11,360 | \$9,467 | \$7,746 | \$1,721 |
| Health Insurance | \$23,996 | \$19,997 | \$17,710 | \$2,287 |
| Workers Compensation | \$3,475 | \$2,896 | \$2,125 | \$771 |
| Unemployment | \$3,600 | \$3,000 | \$1,729 | \$1,271 |
| Contract Labor | \$3,000 | \$2,500 | \$0 | \$2,500 |
| Telephone | \$2,200 | \$1,833 | \$1,204 | \$629 |
| Utilities | \$0 | \$0 | \$4,417 | (\$4,417) |
| Insurance | \$2,578 | \$2,148 | \$861 | \$1,287 |
| Repairs | \$15,000 | \$12,500 | \$7,566 | \$4,934 |
| Fuel | \$23,000 | \$19,167 | \$15,272 | \$3,894 |
| Park Maintenance | \$3,000 | \$2,500 | \$1,980 | \$520 |
| Chemicals | \$5,000 | \$4,167 | \$4,083 | \$84 |
| Contingencies | \$500 | \$417 | \$673 | (\$256) |
| Refuse | \$7,000 | \$5,833 | \$3,010 | \$2,823 |
| Office Supplies | \$250 | \$208 | \$182 | \$27 |
| Uniforms | \$2,500 | \$2,083 | \$2,203 | (\$120) |
| Operating Reserve | \$3,169 | \$2,641 | \$0 | \$2,641 |
| Maintenance Reserve - Transfer Out | \$30,455 | \$25,379 | \$25,379 | (\$0) |
| Total Grounds Maintenance | \$291,922 | \$243,268 | \$206,596 | \$36,672 |
| Total Expenditures | \$864,536 | \$729,613 | \$599,981 | \$129,632 |
| Excess Revenue/(Expenditures) | \$0 | \$125,526 | \$255,075 | \$129,549 |
| Beginning Fund Balance | \$0 | \$0 | \$181,577 | \$181,577 |
| Ending Fund Balance | \$0 | \$125,526 | \$436,652 | \$311,126 |

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

| | Adopted Budget | Prorated Budget 7/31/15 | Actual 7/31/15 | Variance |
|---|-------------------|----------------------------|-------------------|-------------------|
| <u>Revenues</u> | | | | |
| Interest Income | \$250 | \$208 | \$3,333 | \$3,125 |
| Reserve Funding - Transfer In (General) | \$30,455 | \$25,379 | \$25,379 | \$0 |
| Reserve Funding - Transfer In (Golf) | \$33,190 | \$27,658 | \$27,932 | \$274 |
| Total Revenues | \$63,895 | \$53,246 | \$56,644 | \$3,399 |
| <u>Expenditures</u> | | | | |
| Capital Outlay | \$0 | \$0 | \$63,848 | (\$63,848) |
| Total Expenditures | \$0 | \$0 | \$63,848 | (\$63,848) |
| Excess Revenues/(Expenditures) | \$63,895 | | (\$7,204) | |
| Beginning Fund Balance | \$783,179 | | \$731,248 | |
| Ending Fund Balance | \$847,074 | | \$724,044 | |

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

| | Adopted Budget | Prorated Budget 7/31/15 | Actual 7/31/15 | Variance |
|---------------------------------------|--------------------|----------------------------|--------------------|----------------|
| <u>Revenues</u> | | | | |
| Special Assessments | \$2,376,297 | \$2,376,297 | \$2,376,297 | \$0 |
| Interest Income | \$100 | \$75 | \$134 | \$59 |
| Total Revenues | \$2,376,397 | \$2,376,372 | \$2,376,431 | \$59 |
| <u>Expenditures</u> | | | | |
| <u>Series 2006</u> | | | | |
| Interest-11/1 | \$431,250 | \$431,250 | \$431,250 | \$0 |
| Interest-5/1 | \$431,250 | \$431,250 | \$431,250 | \$0 |
| Principal-5/1 | \$1,525,000 | \$1,525,000 | \$1,525,000 | \$0 |
| Other Debt Service Costs | \$0 | \$0 | \$140 | (\$140) |
| Total Expenditures | \$2,387,500 | \$2,387,500 | \$2,387,640 | (\$140) |
| Excess Revenues/(Expenditures) | (\$11,103) | | (\$11,208) | |
| Beginning Fund Balance | \$524,908 | | \$524,853 | |
| Ending Fund Balance | \$513,805 | | \$513,644 | |

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

| | Adopted Budget | Actuals | Current Month Budget | Variance | Actuals | Year-to-Date Budget | Variance |
|--|--------------------|-----------------|----------------------|-------------------|--------------------|---------------------|-------------------|
| <i>Number of Rounds</i> | | | | | | | |
| Public | 32,000 | 2,024 | 2,051 | (27) | 30,416 | 28,112 | 2,304 |
| Prepaid Rounds | - | 490 | - | - | 7,830 | - | - |
| Prepaid Members | 60 | - | - | - | 60 | 60 | - |
| <i>Revenue per Round</i> | | | | | | | |
| Public | \$31 | \$24 | \$31 | (\$7) | \$29 | \$31 | (\$2) |
| <i>Revenues</i> | | | | | | | |
| Greens Fees/Cart Fees | \$992,000 | \$47,814 | \$63,587 | (\$15,774) | \$881,140 | \$871,472 | \$9,668 |
| Greens Cards - Sales | \$100,000 | \$2,257 | \$6,410 | (\$4,153) | \$52,790 | \$87,850 | (\$35,060) |
| Greens Cards - Usage | (\$100,000) | (\$4,170) | (\$6,410) | \$2,240 | (\$111,324) | (\$87,850) | (\$23,474) |
| Season Advance/Trail Fees | \$216,667 | \$11,599 | \$13,888 | (\$2,290) | \$173,842 | \$190,342 | (\$16,500) |
| Season Advance/Trail Fees Surcharge | \$4,000 | \$0 | \$256 | (\$256) | \$1,020 | \$3,514 | (\$2,494) |
| Driving Range | \$53,000 | \$2,486 | \$3,397 | (\$911) | \$38,680 | \$46,561 | (\$7,880) |
| Golf Lessons | \$12,000 | \$1,561 | \$769 | \$792 | \$8,026 | \$10,542 | (\$2,516) |
| Merchandise Sales | \$90,000 | \$3,923 | \$5,769 | (\$1,846) | \$71,144 | \$79,065 | (\$7,921) |
| Restaurant | \$255,000 | \$13,667 | \$16,346 | (\$2,678) | \$204,218 | \$224,018 | (\$19,800) |
| Special Assessments - Operations | \$21,821 | \$7,870 | \$1,818 | \$6,052 | \$24,236 | \$18,183 | \$6,052 |
| Miscellaneous Income | \$15,000 | \$185 | \$962 | (\$776) | \$15,196 | \$13,178 | \$2,018 |
| Total Revenues | \$1,659,488 | \$87,193 | \$106,793 | (\$19,599) | \$1,358,968 | \$1,456,874 | (\$97,906) |
| <i>Golf Course Expenditures</i> | | | | | | | |
| Other Contractual Services | \$16,230 | \$1,756 | \$1,354 | (\$403) | \$14,909 | \$13,523 | (\$1,386) |
| Travel & Per Diem | \$500 | \$0 | \$42 | \$42 | \$15 | \$417 | \$402 |
| Telephone/Internet | \$10,000 | \$947 | \$834 | (\$113) | \$9,163 | \$8,332 | (\$831) |
| Postage | \$1,000 | \$0 | \$83 | \$83 | \$524 | \$833 | \$309 |
| Printing & Binding | \$1,000 | \$232 | \$83 | (\$149) | \$952 | \$833 | (\$119) |
| Utilities | \$5,000 | \$334 | \$417 | \$83 | \$3,960 | \$4,166 | \$206 |
| Repairs & Maintenance | \$6,000 | \$193 | \$500 | \$308 | \$4,890 | \$4,999 | \$110 |
| Pest Control | \$1,000 | \$0 | \$83 | \$83 | \$0 | \$833 | \$833 |
| Advertising | \$15,000 | \$1,250 | \$1,251 | (\$39) | \$7,646 | \$12,498 | \$4,852 |
| Bank Charges | \$25,000 | \$2,140 | \$2,085 | (\$55) | \$22,206 | \$20,830 | (\$1,376) |
| Office Supplies | \$3,000 | \$0 | \$250 | \$250 | \$986 | \$2,500 | \$1,513 |
| Operating Supplies | \$5,000 | \$247 | \$417 | \$170 | \$7,826 | \$4,166 | (\$3,660) |
| Meals | \$200 | \$0 | \$17 | \$17 | \$0 | \$167 | \$167 |
| Dues, Licenses & Subscriptions | \$1,000 | \$341 | \$83 | (\$258) | \$1,595 | \$833 | (\$762) |
| Drug Testing - All Departments | \$500 | \$0 | \$42 | \$42 | \$35 | \$417 | \$382 |
| Training, Education & Employee Relations | \$1,000 | \$0 | \$83 | \$83 | \$1,126 | \$833 | (\$293) |
| Contractual Security | \$3,500 | \$263 | \$83 | \$29 | \$2,664 | \$2,916 | \$252 |
| IT Services | \$1,900 | \$0 | \$158 | \$158 | \$2,144 | \$1,583 | (\$561) |
| Total Golf Course Expenditures | \$96,830 | \$7,743 | \$8,076 | \$332 | \$80,642 | \$80,679 | \$36 |

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

| | Adopted Budget | | Current Month | | Year-to-Date | |
|--|------------------|----------------|-----------------|-----------------|------------------|------------------|
| | Budget | Variance | Actuals | Budget | Actuals | Budget |
| <i>Restaurant Expenditures</i> | | | | | | |
| Salaries | \$90,091 | \$918 | \$6,589 | \$7,507 | \$76,158 | \$75,073 |
| Administrative Fees | \$4,600 | (\$41) | \$425 | \$383 | \$3,661 | \$3,833 |
| FICA Expense | \$7,200 | \$600 | \$375 | \$600 | \$6,143 | \$6,000 |
| Health Insurance | \$3,405 | \$58 | \$226 | \$284 | \$2,182 | \$2,837 |
| Workers Compensation | \$1,766 | \$122 | \$125 | \$147 | \$1,477 | \$1,472 |
| Unemployment | \$3,500 | \$203 | \$203 | \$292 | \$3,366 | \$2,917 |
| Drug Testing | \$300 | (\$19) | \$38 | \$19 | \$441 | \$264 |
| Utilities | \$11,000 | (\$252) | \$957 | \$705 | \$9,666 | \$9,664 |
| Gas | \$1,000 | \$64 | \$109 | \$64 | \$758 | \$879 |
| Repairs & Maintenance | \$7,500 | (\$309) | \$790 | \$481 | \$5,892 | \$6,589 |
| Pest Control | \$1,800 | (\$157) | \$272 | \$115 | \$1,361 | \$1,581 |
| Kitchen Equipment/Supplies | \$750 | \$48 | \$0 | \$48 | \$504 | \$659 |
| Paper & Plastic Supplies | \$6,000 | (\$70) | \$455 | \$385 | \$7,567 | \$5,271 |
| Operating Supplies | \$7,500 | (\$75) | \$556 | \$481 | \$6,293 | \$6,589 |
| Training, Education & Employee Relations | \$1,000 | (\$107) | \$172 | \$64 | \$1,190 | \$879 |
| Food Cost | \$8,000 | \$1,716 | \$2,002 | \$3,718 | \$54,415 | \$50,953 |
| Beverage Cost | \$20,000 | \$404 | \$878 | \$1,282 | \$19,848 | \$17,570 |
| Wine Cost | \$14,000 | (\$183) | \$1,081 | \$897 | \$12,695 | \$12,299 |
| Liquor Cost | \$1,200 | \$45 | \$32 | \$77 | \$1,127 | \$1,054 |
| Employee Meals | \$3,500 | (\$244) | \$468 | \$224 | \$4,151 | \$3,075 |
| Due, Licenses & Subscriptions | \$3,800 | (\$111) | \$355 | \$244 | \$3,550 | \$3,338 |
| Uniforms | \$2,500 | \$38 | \$170 | \$208 | \$1,853 | \$2,083 |
| Equipment Lease | \$1,000 | \$64 | \$0 | \$64 | \$105 | \$879 |
| | \$1,750 | \$61 | \$85 | \$146 | \$1,485 | \$1,458 |
| Total Restaurant Expenditures | \$253,162 | \$2,076 | \$16,360 | \$18,436 | \$225,888 | \$217,213 |
| <i>Pro Shop Expenditures</i> | | | | | | |
| Salaries | \$93,679 | \$198 | \$7,608 | \$7,806 | \$64,291 | \$78,063 |
| Administrative Fee | \$2,566 | (\$21) | \$235 | \$214 | \$2,046 | \$2,138 |
| FICA Expense | \$7,166 | \$15 | \$582 | \$597 | \$4,918 | \$5,971 |
| Health Insurance | \$683 | \$30 | \$27 | \$57 | \$257 | \$569 |
| Workers Compensation | \$1,783 | \$4 | \$144 | \$149 | \$1,264 | \$1,486 |
| Unemployment | \$2,500 | \$62 | \$146 | \$208 | \$1,901 | \$2,083 |
| Golf Printing | \$500 | (\$17) | \$59 | \$42 | \$760 | \$417 |
| Utilities | \$7,500 | (\$51) | \$676 | \$625 | \$6,417 | \$6,250 |
| Repairs | \$250 | \$21 | \$0 | \$21 | \$174 | \$208 |
| Pest Control | \$1,800 | (\$122) | \$272 | \$150 | \$1,362 | \$1,500 |
| Supplies | \$2,500 | \$103 | \$105 | \$208 | \$1,708 | \$2,083 |
| Uniforms | \$750 | \$63 | \$0 | \$63 | \$65 | \$625 |
| Dues, Licenses & Subscriptions | \$600 | \$50 | \$0 | \$50 | \$0 | \$500 |
| Training, Education & Employee Relations | \$500 | \$42 | \$0 | \$42 | \$150 | \$417 |
| Driving Range | \$500 | \$42 | \$0 | \$42 | \$0 | \$417 |
| Veterans Program | \$500 | \$42 | \$0 | \$42 | \$294 | \$417 |
| Total Pro Shop Expenditures | \$123,777 | \$460 | \$9,854 | \$10,314 | \$85,606 | \$103,144 |

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

| | Adopted Budget | Actuals | Current Month Budget | Variance | Actuals | Year-to-Date Budget | Variance |
|--------------------------------|------------------|-----------------|----------------------|------------------|------------------|---------------------|------------------|
| <i>Cart Facility</i> | | | | | | | |
| Salaries | \$55,588 | \$5,255 | \$4,632 | (\$623) | \$50,363 | \$46,321 | (\$4,042) |
| Administrative Fee | \$5,039 | \$474 | \$420 | (\$54) | \$4,258 | \$4,199 | (\$59) |
| FICA Expense | \$4,355 | \$402 | \$363 | (\$39) | \$3,853 | \$3,629 | (\$224) |
| Workers Compensation | \$1,058 | \$100 | \$88 | (\$11) | \$991 | \$882 | (\$109) |
| Unemployment | \$2,833 | \$292 | \$236 | (\$56) | \$2,759 | \$2,361 | (\$398) |
| Utilities | \$12,000 | \$758 | \$1,000 | \$242 | \$9,810 | \$10,000 | \$190 |
| Fuel | \$500 | \$35 | \$42 | (\$13) | \$422 | \$417 | (\$5) |
| Cart Lease | \$52,000 | \$4,250 | \$4,333 | \$83 | \$43,441 | \$43,333 | (\$108) |
| Cart Maintenance | \$2,500 | \$107 | \$208 | \$102 | \$2,767 | \$2,083 | (\$683) |
| Cart & Facilities Supplies | \$1,000 | \$28 | \$83 | \$55 | \$387 | \$833 | \$446 |
| Driving Range | \$750 | (\$980) | \$63 | \$1,043 | \$1,149 | \$625 | (\$524) |
| Uniforms | \$1,000 | \$0 | \$83 | \$83 | \$118 | \$833 | \$716 |
| Total Cart Facility | \$138,623 | \$10,740 | \$11,552 | \$812 | \$120,317 | \$115,517 | (\$4,801) |
| <i>Starter Marshals</i> | | | | | | | |
| Salaries | \$27,533 | \$1,972 | \$2,294 | \$322 | \$24,583 | \$22,943 | (\$1,640) |
| Administrative Fee | \$2,800 | \$233 | \$233 | (\$4) | \$2,133 | \$2,333 | \$200 |
| FICA Expense | \$2,045 | \$151 | \$170 | \$20 | \$1,881 | \$1,704 | (\$176) |
| Workers Compensation | \$750 | \$37 | \$62 | \$25 | \$485 | \$625 | \$140 |
| Unemployment | \$1,500 | \$109 | \$125 | \$16 | \$1,351 | \$1,250 | (\$101) |
| Uniforms | \$750 | \$0 | \$63 | \$63 | \$0 | \$625 | \$625 |
| Total Starter Marshals | \$35,378 | \$2,507 | \$2,948 | \$441 | \$30,433 | \$29,481 | (\$952) |
| <i>Merchandise Sales</i> | | | | | | | |
| Cost of Goods Sold | \$56,700 | \$5,992 | \$4,725 | (\$1,267) | \$53,302 | \$47,250 | (\$6,052) |
| Total Merchandise Sales | \$56,700 | \$5,992 | \$4,725 | (\$1,267) | \$53,302 | \$47,250 | (\$6,052) |
| <i>Golf Course Maintenance</i> | | | | | | | |
| Salaries | \$288,000 | \$26,131 | \$24,000 | (\$2,131) | \$244,117 | \$240,000 | (\$4,117) |
| Administrative Fees | \$6,000 | \$58 | \$500 | (\$58) | \$5,003 | \$5,000 | (\$3) |
| FICA Expense | \$24,000 | \$1,947 | \$2,000 | \$53 | \$17,820 | \$20,000 | \$2,180 |
| Employee Insurance | \$45,600 | \$3,083 | \$3,800 | \$717 | \$27,283 | \$38,000 | \$10,717 |
| Workers Compensation | \$6,000 | \$487 | \$500 | \$13 | \$4,675 | \$5,000 | \$325 |
| Unemployment | \$6,000 | \$133 | \$500 | \$367 | \$4,968 | \$5,000 | \$32 |
| Drug Testing | \$420 | \$0 | \$35 | \$35 | \$181 | \$350 | \$169 |
| Consulting Fees | \$6,000 | \$500 | \$500 | \$0 | \$5,000 | \$5,000 | \$0 |
| Telephone/Internet | \$2,700 | \$311 | \$225 | (\$86) | \$2,377 | \$2,250 | (\$127) |
| Utilities/Water | \$35,000 | \$2,782 | \$2,917 | \$135 | \$21,227 | \$29,167 | \$7,940 |
| Repairs | \$28,000 | \$6,330 | \$3,333 | (\$3,997) | \$33,669 | \$23,333 | (\$10,336) |
| Fuel & Oil | \$45,000 | \$4,888 | \$3,750 | (\$1,138) | \$33,124 | \$37,500 | \$4,376 |
| Pest Control | \$0 | \$222 | \$0 | (\$222) | \$1,109 | \$0 | (\$1,109) |
| Irrigation/Drainage | \$18,000 | \$3,988 | \$1,500 | (\$2,488) | \$19,354 | \$15,000 | (\$4,354) |

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

| | Adopted Budget | Actuals | Current Month Budget | Variance | Actuals | Year-to-Date Budget | Variance |
|--|--------------------|-------------------|----------------------|-------------------|--------------------|---------------------|-------------------|
| Sand and Topsoil | \$18,000 | \$0 | \$1,500 | \$1,500 | \$6,721 | \$15,000 | \$8,279 |
| Flower/Mulch | \$5,000 | \$0 | \$417 | \$417 | \$1,307 | \$4,167 | \$2,859 |
| Chemicals | \$48,000 | \$3,704 | \$4,000 | \$296 | \$36,456 | \$40,000 | \$3,544 |
| Fertilizer | \$42,000 | \$2,324 | \$3,500 | \$1,176 | \$34,662 | \$35,000 | \$338 |
| Seed/Sod | \$9,000 | \$0 | \$750 | \$750 | \$4,208 | \$7,500 | \$3,292 |
| Trash Removal | \$3,000 | \$133 | \$250 | \$117 | \$1,336 | \$2,500 | \$1,164 |
| Contingency | \$20,000 | \$0 | \$1,667 | \$1,667 | \$8,882 | \$16,667 | \$7,784 |
| First Aid | \$600 | \$325 | \$50 | (\$275) | \$651 | \$500 | (\$151) |
| Leased Labor | \$0 | \$0 | \$0 | \$0 | \$125 | \$0 | (\$125) |
| Office Supplies | \$7,500 | \$0 | \$625 | \$625 | \$106 | \$6,250 | \$6,144 |
| Operating Supplies | \$0 | \$56 | \$0 | (\$56) | \$6,017 | \$0 | (\$6,017) |
| Training | \$0 | \$0 | \$0 | \$0 | \$706 | \$0 | (\$706) |
| Janitorial Supplies | \$3,000 | \$181 | \$250 | \$69 | \$221 | \$2,500 | \$2,279 |
| Soil & Water Testing | \$1,200 | \$0 | \$100 | \$100 | \$174 | \$1,000 | \$826 |
| Uniforms | \$6,000 | \$564 | \$500 | (\$64) | \$5,755 | \$5,000 | (\$755) |
| Equipment Rental | \$6,000 | \$0 | \$500 | \$500 | \$0 | \$5,000 | \$5,000 |
| Equipment Lease | \$71,412 | \$5,951 | \$5,951 | \$0 | \$59,682 | \$59,510 | (\$172) |
| Small Tools | \$1,200 | \$0 | \$100 | \$100 | \$0 | \$1,000 | \$1,000 |
| Truck Maintenance | \$600 | \$0 | \$50 | \$50 | \$0 | \$500 | \$500 |
| IT Services | \$600 | \$0 | \$50 | \$50 | \$0 | \$500 | \$500 |
| Total Golf Course Maintenance | \$753,832 | \$64,597 | \$62,819 | (\$1,777) | \$586,918 | \$628,193 | \$41,275 |
| <i>Administrative Expenditures</i> | | | | | | | |
| Legal Fees | \$1,500 | \$0 | \$125 | \$125 | \$0 | \$1,250 | \$1,250 |
| Arbitrage | \$600 | \$50 | \$50 | \$0 | \$500 | \$500 | \$0 |
| Dissemination | \$1,000 | \$83 | \$83 | \$0 | \$833 | \$833 | (\$0) |
| Trustee Fees | \$3,750 | \$245 | \$313 | \$67 | \$3,227 | \$3,125 | (\$102) |
| Annual Audit | \$1,500 | \$103 | \$125 | \$22 | \$1,163 | \$1,250 | \$87 |
| Golf Course Administrative Services | \$56,280 | \$4,690 | \$4,690 | \$0 | \$46,900 | \$46,900 | \$0 |
| Insurance | \$74,000 | \$4,762 | \$6,167 | \$1,404 | \$50,455 | \$61,667 | \$11,212 |
| Property Taxes | \$5,000 | \$476 | \$417 | (\$60) | \$4,638 | \$4,167 | (\$471) |
| Total Administrative Expenditures | \$143,630 | \$10,410 | \$11,969 | \$1,559 | \$107,716 | \$119,692 | \$11,976 |
| Renewal & Replacement | \$33,190 | \$2,120 | \$2,766 | \$646 | \$27,932 | \$27,658 | (\$274) |
| Operating Reserves | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Reserves | \$33,190 | \$2,120 | \$2,766 | \$646 | \$27,932 | \$27,658 | (\$274) |
| Total Revenues | \$1,659,488 | \$87,193 | \$106,793 | (\$19,599) | \$1,358,968 | \$1,456,874 | (\$97,906) |
| Total Expenditures | \$1,635,122 | \$130,324 | \$133,605 | \$3,281 | \$1,318,755 | \$1,368,827 | \$50,072 |
| Operating Income (Loss) | \$24,366 | (\$43,130) | (\$26,812) | (\$16,319) | \$40,213 | \$88,047 | (\$47,834) |

Viera East
 Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending July 31, 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 | \$465,296 | \$465,296 | \$0 |
| Interest Income | \$300 | \$7 | \$25 | (\$18) | \$53 | \$250 | (\$197) |
| Interest Expense | (\$213,893) | (\$17,824) | (\$17,824) | (\$0) | (\$178,244) | (\$178,244) | (\$0) |
| Principal Expense | (\$345,000) | (\$28,750) | (\$28,750) | \$0 | (\$287,500) | (\$287,500) | \$0 |
| Total Non Operating Revenues/(Expenditures) | (\$238) | (\$38) | (\$20) | (\$18) | (\$395) | (\$198) | (\$197) |
| Change in Net Assets | \$24,128 | (\$43,168) | --- | --- | \$39,818 | --- | --- |
| Beginning Net Assets | \$0 | --- | --- | --- | (\$3,193,591) | --- | --- |
| Ending Net Assets | \$24,128 | --- | --- | --- | (\$3,153,774) | --- | --- |

Viera East General Fund
Month to Month

| Revenues | October | November | December | January | February | March | April | May | June | July | August | September | Total |
|-------------------------------------|----------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|------------|------------|------------------|
| Maintenance Assessments | \$0 | \$127,349 | \$588,172 | \$13,446 | \$18,590 | \$12,015 | \$17,587 | \$5,877 | \$25,120 | \$0 | \$0 | \$0 | \$808,156 |
| Golf Course Administrative Services | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$0 | \$0 | \$46,900 |
| 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 | \$10,567 | \$29,810 | \$4,690 | \$0 | \$0 | \$855,056 |

Administrative Expenditures

| | | | | | | | | | | | | | |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------|------------|------------------|
| Supervisors Fees | \$2,466 | \$2,466 | \$2,466 | \$2,557 | \$3,394 | \$2,242 | \$2,242 | \$2,242 | \$3,722 | \$2,479 | \$0 | \$0 | \$26,276 |
| 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 | \$210 | \$0 | \$0 | \$0 | \$589 |
| Dissemination | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$0 | \$0 | \$833 |
| Trustee Fees | \$467 | \$467 | \$467 | \$467 | \$467 | \$467 | \$467 | \$467 | \$447 | \$447 | \$0 | \$0 | \$4,294 |
| Annual Audit | \$542 | \$542 | \$542 | \$542 | \$542 | \$542 | \$447 | \$447 | \$447 | \$447 | \$0 | \$0 | \$5,038 |
| Collection Agent | \$208 | \$208 | \$208 | \$208 | \$208 | \$208 | \$208 | \$208 | \$208 | \$208 | \$0 | \$0 | \$2,083 |
| Management Fees | \$9,043 | \$9,043 | \$9,043 | \$9,043 | \$9,043 | \$11,043 | \$9,043 | \$9,043 | \$9,043 | \$9,043 | \$0 | \$0 | \$92,428 |
| Computer Services | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$0 | \$0 | \$833 |
| Records Storage | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Telephone | \$0 | \$0 | \$0 | \$0 | \$0 | \$16 | \$0 | \$0 | \$16 | \$0 | \$0 | \$0 | \$32 |
| Postage | \$57 | \$86 | \$30 | \$106 | \$108 | \$349 | \$73 | \$68 | \$114 | \$93 | \$0 | \$0 | \$1,084 |
| Printing & Binding | \$107 | \$355 | \$108 | \$187 | \$109 | \$99 | \$243 | \$230 | \$170 | \$209 | \$0 | \$0 | \$1,818 |
| Insurance | \$418 | \$418 | \$418 | \$834 | \$834 | \$834 | \$834 | \$834 | \$834 | \$834 | \$0 | \$0 | \$7,096 |
| 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 | \$190 | \$111 | \$113 | \$0 | \$0 | \$1,226 |
| Office Supplies | \$78 | \$24 | \$23 | \$61 | \$23 | \$23 | \$23 | \$23 | \$23 | \$96 | \$0 | \$0 | \$395 |
| Dues & Licenses | \$15 | \$15 | \$15 | \$15 | \$15 | \$15 | \$15 | \$15 | \$15 | \$15 | \$0 | \$0 | \$146 |
| Website Maintenance | \$200 | \$200 | \$200 | \$200 | \$200 | \$200 | \$200 | \$200 | \$200 | \$200 | \$0 | \$0 | \$2,000 |
| Total Administrative | \$13,985 | \$14,438 | \$13,824 | \$14,402 | \$15,128 | \$16,330 | \$13,874 | \$14,114 | \$15,726 | \$14,351 | \$0 | \$0 | \$146,171 |

Operating Expenditures

| | | | | | | | | | | | | | |
|------------------------|----------------|----------------|----------------|-----------------|----------------|-----------------|----------------|----------------|-----------------|-----------------|------------|------------|-----------------|
| Salaries | \$7,102 | \$7,239 | \$6,538 | \$8,164 | (\$969) | \$9,135 | \$7,830 | \$8,091 | \$8,203 | \$8,091 | \$0 | \$0 | \$69,423 |
| Administrative Fees | \$50 | \$52 | \$47 | \$57 | \$0 | \$58 | \$50 | \$52 | \$30 | \$55 | \$0 | \$0 | \$450 |
| FICA Expense | \$533 | \$544 | \$491 | \$616 | (\$73) | \$699 | \$599 | \$619 | \$319 | \$619 | \$0 | \$0 | \$4,967 |
| Employee Insurance | \$417 | \$417 | \$440 | \$414 | \$450 | \$312 | (\$807) | \$71 | \$2,062 | \$702 | \$0 | \$0 | \$4,478 |
| Workers Compensation | \$141 | \$144 | \$130 | \$163 | (\$19) | \$182 | \$156 | \$135 | \$76 | \$153 | \$0 | \$0 | \$1,262 |
| Unemployment | \$0 | \$0 | \$0 | \$396 | (\$7) | \$481 | (\$93) | \$0 | \$0 | \$0 | \$0 | \$0 | \$777 |
| Other Contractual | \$328 | \$400 | \$387 | \$363 | \$387 | \$289 | \$327 | \$288 | \$397 | \$503 | \$0 | \$0 | \$3,667 |
| Training | \$138 | \$0 | \$0 | \$0 | \$0 | \$0 | \$240 | \$0 | \$0 | \$63 | \$0 | \$0 | \$441 |
| 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 | \$9,255 | \$11,087 | \$10,186 | \$0 | \$0 | \$85,740 |

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 | \$4,755 | \$0 | \$0 | \$6,644 |
| Lake Bank Restoration | \$0 | \$0 | \$12,733 | \$0 | \$26,422 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$39,175 |
| Environmental Services | \$0 | \$4,374 | \$0 | \$0 | \$5,060 | \$135 | \$0 | \$4,959 | \$1,500 | \$0 | \$0 | \$0 | \$16,028 |
| Water Management System | \$7,565 | \$7,765 | \$8,677 | \$7,565 | \$7,763 | \$8,875 | \$7,565 | \$7,765 | \$8,675 | \$7,567 | \$0 | \$0 | \$79,781 |
| 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 | \$500 | \$0 | \$0 | \$0 | \$1,705 |
| 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 | \$12,724 | \$10,675 | \$12,322 | \$0 | \$0 | \$161,474 |

Grounds Maintenance Expenditures

| | | | | | | | | | | | | | |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------|------------|------------------|
| Salaries | \$10,446 | \$10,924 | \$9,827 | \$12,034 | \$10,055 | \$11,119 | \$10,788 | \$11,119 | \$10,555 | \$11,167 | \$0 | \$0 | \$108,093 |
| Administrative Fees | \$228 | \$244 | \$221 | \$268 | \$221 | \$244 | \$236 | \$244 | \$236 | \$259 | \$0 | \$0 | \$2,422 |
| FICA | \$740 | \$775 | \$697 | \$865 | \$723 | \$801 | \$777 | \$801 | \$759 | \$807 | \$0 | \$0 | \$7,746 |
| Health Insurance | \$1,818 | \$1,818 | \$1,814 | \$1,758 | \$1,774 | \$1,860 | \$1,774 | \$1,777 | \$1,468 | \$1,850 | \$0 | \$0 | \$17,710 |
| Workers Compensation | \$208 | \$218 | \$196 | \$239 | \$200 | \$222 | \$215 | \$221 | \$196 | \$211 | \$0 | \$0 | \$2,125 |
| Unemployment | \$17 | \$17 | \$16 | \$837 | \$454 | \$357 | (\$20) | \$15 | \$18 | \$18 | \$0 | \$0 | \$1,729 |
| Contract Labor | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Telephone | \$114 | \$114 | \$114 | \$114 | \$127 | \$117 | \$114 | \$114 | \$114 | \$162 | \$0 | \$0 | \$1,204 |
| Utilities | \$450 | \$500 | \$390 | \$349 | \$374 | \$384 | \$544 | \$486 | \$508 | \$432 | \$0 | \$0 | \$4,417 |
| Insurance | \$86 | \$86 | \$86 | \$86 | \$86 | \$86 | \$86 | \$86 | \$86 | \$86 | \$0 | \$0 | \$861 |
| Repairs | \$488 | \$248 | \$1,195 | \$1,087 | \$250 | \$1,133 | \$708 | \$826 | \$568 | \$1,063 | \$0 | \$0 | \$7,566 |
| Fuel | \$1,626 | \$1,366 | \$1,198 | \$1,787 | \$1,037 | \$1,781 | \$1,100 | \$1,448 | \$1,722 | \$2,207 | \$0 | \$0 | \$15,272 |
| Park Maintenance | \$144 | \$137 | \$172 | \$152 | \$145 | \$152 | \$96 | \$158 | \$151 | \$172 | \$0 | \$0 | \$1,960 |
| Chemicals | \$462 | \$215 | \$388 | \$344 | \$278 | \$566 | \$438 | \$199 | \$850 | \$344 | \$0 | \$0 | \$4,083 |
| Contingencies | \$0 | \$673 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$673 |
| Refuse | \$215 | \$215 | \$215 | \$215 | \$860 | \$860 | \$0 | \$0 | \$215 | \$215 | \$0 | \$0 | \$3,010 |
| Office Supplies | \$35 | \$0 | \$0 | \$0 | \$77 | \$34 | \$0 | \$0 | \$35 | \$0 | \$0 | \$0 | \$182 |
| Uniforms | \$338 | \$191 | \$239 | \$191 | \$191 | \$339 | \$191 | \$191 | \$239 | \$191 | \$0 | \$0 | \$2,203 |
| 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 | \$2,538 | \$2,539 | \$2,537 | \$0 | \$0 | \$25,379 |
| Total Grounds Maintenance | \$19,954 | \$20,278 | \$19,304 | \$22,865 | \$19,389 | \$22,494 | \$20,085 | \$20,223 | \$20,280 | \$21,723 | \$0 | \$0 | \$206,596 |

Total Expenditures

(\$45,753)

| | | | | | | | | | | | | | |
|-------------------|-----------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|------------|------------|------------------|
| \$50,443 | \$59,302 | \$64,303 | \$66,600 | \$75,420 | \$61,421 | \$49,826 | \$56,316 | \$57,768 | \$58,582 | \$0 | \$0 | \$0 | \$599,981 |
| (\$45,753) | \$72,737 | \$528,559 | (\$48,464) | (\$52,140) | (\$44,716) | (\$27,549) | (\$45,749) | (\$27,958) | (\$53,892) | \$0 | \$0 | \$0 | \$255,075 |

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 | 3,337 | 4,561 | 4,079 | 3,047 | 2,495 | 2,024 | 0 | 0 | 30,416 |
| Prepaid | 904 | 729 | 797 | 941 | 747 | 1,045 | 850 | 687 | 640 | 490 | 0 | 0 | 7,830 |
| <i>Revenue per Round</i> | | | | | | | | | | | | | |
| Public | \$24 | \$30 | \$31 | \$33 | \$33 | \$33 | \$28 | \$25 | \$26 | \$24 | \$0 | \$0 | \$29 |
| <i>Revenues:</i> | | | | | | | | | | | | | |
| Greens Fees | \$68,365 | \$71,398 | \$67,746 | \$112,790 | \$110,673 | \$148,787 | \$113,047 | \$76,545 | \$63,975 | \$47,814 | \$0 | \$0 | \$681,140 |
| Greens Cards - Sales | \$7,483 | \$4,096 | \$1,483 | \$9,494 | \$7,282 | \$6,204 | \$6,731 | \$2,768 | \$4,992 | \$2,257 | \$0 | \$0 | \$52,790 |
| Greens Cards - Usage | (\$19,272) | (\$10,854) | (\$9,319) | (\$15,849) | (\$12,730) | (\$15,611) | (\$10,572) | (\$6,309) | (\$6,638) | (\$4,170) | \$0 | \$0 | (\$111,324) |
| Season Advance/Trail Fees | \$11,870 | \$15,163 | \$18,454 | \$21,453 | \$23,739 | \$23,523 | \$18,619 | \$15,290 | \$14,132 | \$11,599 | \$0 | \$0 | \$173,842 |
| Season Advance/Trail Fees Surcharge | \$210 | \$240 | \$120 | \$135 | \$105 | \$120 | \$90 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,020 |
| Driving Range | \$3,896 | \$3,145 | \$3,509 | \$4,425 | \$4,051 | \$5,690 | \$4,880 | \$3,701 | \$2,898 | \$2,486 | \$0 | \$0 | \$36,680 |
| Golf Lessons | \$1,175 | \$1,175 | \$125 | \$535 | \$245 | \$530 | \$624 | \$747 | \$2,399 | \$1,561 | \$0 | \$0 | \$8,026 |
| Merchandise Sales | \$5,824 | \$5,808 | \$6,993 | \$9,569 | \$5,505 | \$12,336 | \$10,013 | \$6,157 | \$5,016 | \$3,923 | \$0 | \$0 | \$71,144 |
| Restaurant | \$19,570 | \$16,281 | \$16,342 | \$22,627 | \$19,938 | \$30,473 | \$27,176 | \$21,321 | \$16,823 | \$13,667 | \$0 | \$0 | \$204,218 |
| Special Assessments - Operations | \$1,818 | \$1,818 | \$1,818 | \$1,818 | \$1,818 | \$1,818 | \$1,818 | \$1,818 | \$1,818 | \$7,870 | \$0 | \$0 | \$24,236 |
| Miscellaneous Income | (\$78) | \$158 | \$1,997 | \$3,504 | \$43 | \$4,195 | \$2,870 | \$1,722 | \$600 | \$185 | \$0 | \$0 | \$15,196 |
| Total Revenues | \$100,860 | \$107,338 | \$109,267 | \$170,502 | \$160,670 | \$218,066 | \$175,298 | \$123,760 | \$106,014 | \$87,193 | \$0 | \$0 | \$1,358,968 |
| <i>Golf Course Expenditures:</i> | | | | | | | | | | | | | |
| Other Contractual Services | \$1,329 | \$1,229 | \$2,326 | \$1,294 | \$1,216 | \$1,222 | \$1,857 | \$1,320 | \$1,359 | \$1,756 | \$0 | \$0 | \$14,909 |
| Travel & Per Diem | \$0 | \$0 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15 |
| Telephone | \$923 | \$56 | \$1,765 | \$898 | \$929 | \$924 | \$898 | \$56 | \$1,765 | \$947 | \$0 | \$0 | \$9,163 |
| Postage | \$196 | \$49 | \$0 | \$49 | \$0 | \$34 | \$98 | \$98 | \$0 | \$0 | \$0 | \$0 | \$524 |
| Printing & Binding | \$0 | \$0 | \$0 | \$0 | \$0 | \$720 | \$0 | \$0 | \$0 | \$232 | \$0 | \$0 | \$952 |
| Utilities | \$415 | \$396 | \$370 | \$491 | \$417 | \$383 | \$424 | \$383 | \$348 | \$334 | \$0 | \$0 | \$3,960 |
| Repairs & Maintenance | \$1,180 | \$73 | \$395 | \$185 | \$252 | \$324 | \$368 | \$1,646 | \$274 | \$193 | \$0 | \$0 | \$4,890 |
| Pest Control | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Advertising | \$480 | \$883 | \$1,216 | \$92 | \$510 | \$692 | \$831 | \$258 | \$1,394 | \$1,290 | \$0 | \$0 | \$7,646 |
| Bank Charges | \$1,635 | \$1,684 | \$1,479 | \$1,920 | \$2,368 | \$2,705 | \$3,402 | \$2,982 | \$1,892 | \$2,140 | \$0 | \$0 | \$22,206 |
| Office Supplies | \$148 | \$117 | \$108 | \$36 | \$75 | \$134 | \$130 | \$117 | \$123 | \$123 | \$0 | \$0 | \$986 |
| Operating Supplies | \$663 | \$390 | \$671 | \$1,136 | \$550 | \$641 | \$811 | \$1,457 | \$1,260 | \$247 | \$0 | \$0 | \$7,826 |
| Meals | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Dues, Licenses, & Subscriptions | \$150 | \$110 | \$0 | \$0 | \$0 | \$325 | \$210 | \$459 | \$0 | \$341 | \$0 | \$0 | \$1,595 |
| 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 | \$263 | \$263 | \$263 | \$0 | \$0 | \$2,664 |
| IT Services | \$0 | \$0 | \$0 | \$150 | \$200 | \$300 | \$299 | \$0 | \$1,195 | \$0 | \$0 | \$0 | \$2,144 |
| Total Golf Course Expenditures | \$7,119 | \$5,250 | \$9,733 | \$6,548 | \$6,879 | \$8,768 | \$9,691 | \$9,038 | \$9,873 | \$7,743 | \$0 | \$0 | \$80,642 |

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 | \$8,300 | \$7,891 | \$6,589 | \$0 | \$0 | \$76,158 |
| Administrative Fees | \$267 | \$307 | \$362 | \$331 | \$326 | \$413 | \$366 | \$387 | \$478 | \$425 | \$0 | \$0 | \$3,561 |
| FICA Expense | \$495 | \$576 | \$374 | \$784 | \$604 | \$744 | \$573 | \$737 | \$680 | \$375 | \$0 | \$0 | \$3,143 |
| Health Insurance | \$258 | \$258 | \$260 | \$180 | \$226 | \$226 | \$226 | \$226 | \$98 | \$226 | \$0 | \$0 | \$2,182 |
| Workers Compensation | \$139 | \$123 | \$134 | \$167 | \$129 | \$187 | \$177 | \$161 | \$98 | \$125 | \$0 | \$0 | \$1,477 |
| Unemployment | \$249 | \$145 | \$145 | \$674 | \$438 | \$549 | \$329 | \$229 | \$305 | \$203 | \$0 | \$0 | \$3,366 |
| Drug Testing | \$0 | \$70 | \$0 | \$105 | \$0 | \$152 | \$0 | \$76 | \$0 | \$38 | \$0 | \$0 | \$441 |
| Utilities | \$952 | \$992 | \$905 | \$1,025 | \$957 | \$973 | \$922 | \$1,002 | \$980 | \$957 | \$0 | \$0 | \$9,666 |
| Gas | \$74 | \$64 | \$65 | \$91 | \$57 | \$99 | \$44 | \$71 | \$86 | \$109 | \$0 | \$0 | \$758 |
| Repairs & Maintenance | \$1,761 | \$617 | \$544 | \$544 | \$446 | \$309 | \$269 | \$460 | \$355 | \$790 | \$0 | \$0 | \$5,892 |
| Pest Control | \$136 | \$136 | \$136 | \$136 | \$136 | \$136 | \$136 | \$0 | \$136 | \$272 | \$0 | \$0 | \$1,361 |
| 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 | \$831 | \$662 | \$1,181 | \$1,418 | \$455 | \$0 | \$0 | \$7,567 |
| Operating Supplies | \$806 | \$172 | \$295 | \$478 | \$358 | \$571 | \$2,462 | \$198 | \$397 | \$556 | \$0 | \$0 | \$6,293 |
| Training, Education & Employee Relations | \$72 | \$72 | \$122 | \$72 | \$296 | \$172 | \$72 | \$72 | \$72 | \$172 | \$0 | \$0 | \$1,190 |
| Food Cost | \$6,771 | \$4,735 | \$5,106 | \$4,789 | \$5,128 | \$6,813 | \$6,534 | \$6,132 | \$6,405 | \$2,002 | \$0 | \$0 | \$54,415 |
| Beer Cost | \$1,636 | \$1,909 | \$1,455 | \$2,180 | \$2,520 | \$2,887 | \$3,068 | \$1,700 | \$1,615 | \$878 | \$0 | \$0 | \$19,848 |
| Beverage Cost | \$1,110 | \$981 | \$1,717 | \$1,055 | \$1,084 | \$1,541 | \$1,911 | \$1,065 | \$1,150 | \$1,081 | \$0 | \$0 | \$12,695 |
| Wine Cost | \$45 | \$69 | \$114 | \$120 | \$124 | \$254 | \$169 | \$96 | \$105 | \$32 | \$0 | \$0 | \$1,127 |
| Liquor Cost | \$71 | \$283 | \$422 | \$462 | \$812 | \$129 | \$1,133 | \$67 | \$304 | \$468 | \$0 | \$0 | \$4,151 |
| Employee Meals | \$389 | \$324 | \$346 | \$321 | \$244 | \$396 | \$411 | \$461 | \$303 | \$355 | \$0 | \$0 | \$3,550 |
| Due, Licenses & Subscriptions | \$208 | \$208 | \$208 | \$208 | \$170 | \$170 | \$170 | \$170 | \$170 | \$170 | \$0 | \$0 | \$1,853 |
| Uniforms | \$0 | \$0 | \$0 | \$24 | \$0 | \$0 | \$0 | \$0 | \$81 | \$0 | \$0 | \$0 | \$105 |
| Equipment Lease | \$140 | \$140 | \$140 | \$140 | \$140 | \$140 | \$140 | \$280 | \$140 | \$85 | \$0 | \$0 | \$1,485 |
| Total Restaurant Expenditures | \$23,349 | \$18,934 | \$20,342 | \$23,234 | \$21,383 | \$27,299 | \$28,614 | \$23,071 | \$23,302 | \$16,360 | \$0 | \$0 | \$225,888 |

| | | | | | | | | | | | | | |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------------|----------------|------------|------------|-----------------|
| Pro Shop: | | | | | | | | | | | | | |
| Salaries | \$6,137 | \$5,724 | \$4,841 | \$6,685 | \$5,222 | \$8,331 | \$6,391 | \$6,259 | \$7,094 | \$7,608 | \$0 | \$0 | \$64,291 |
| Administrative Fees | \$231 | \$190 | \$181 | \$220 | \$181 | \$201 | \$194 | \$201 | \$211 | \$235 | \$0 | \$0 | \$2,046 |
| FICA | \$469 | \$438 | \$370 | \$511 | \$400 | \$637 | \$489 | \$479 | \$543 | \$582 | \$0 | \$0 | \$4,918 |
| Health Insurance | \$27 | \$27 | \$27 | \$19 | \$27 | \$27 | \$27 | \$27 | \$19 | \$27 | \$0 | \$0 | \$257 |
| Workers Compensation | \$122 | \$114 | \$96 | \$133 | \$104 | \$166 | \$127 | \$125 | \$132 | \$144 | \$0 | \$0 | \$1,264 |
| Unemployment | \$134 | \$113 | \$39 | \$469 | \$290 | \$309 | \$207 | \$76 | \$119 | \$146 | \$0 | \$0 | \$1,901 |
| Golf Printing | \$139 | \$0 | \$0 | \$0 | \$0 | \$0 | \$562 | \$0 | \$0 | \$59 | \$0 | \$0 | \$760 |
| Utilities | \$637 | \$699 | \$610 | \$629 | \$636 | \$627 | \$584 | \$652 | \$667 | \$676 | \$0 | \$0 | \$6,417 |
| Repairs | \$0 | \$0 | \$0 | \$174 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$174 |
| Pest Control | \$136 | \$136 | \$136 | \$136 | \$136 | \$136 | \$136 | \$0 | \$136 | \$272 | \$0 | \$0 | \$1,362 |
| Supplies | \$207 | \$221 | \$105 | \$158 | \$105 | \$321 | \$158 | \$115 | \$214 | \$105 | \$0 | \$0 | \$1,708 |
| 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 | \$150 |
| 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 | \$7,933 | \$9,135 | \$9,854 | \$0 | \$0 | \$85,606 |

| | | | | | | | | | | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|-----------------|----------------|----------------|----------------|------------|------------|-----------------|
| Merchandise Sales: | | | | | | | | | | | | | |
| Cost of Goods Sold | \$4,943 | \$2,564 | \$8,535 | \$7,273 | \$3,372 | \$183 | \$10,747 | \$7,752 | \$1,943 | \$5,992 | \$0 | \$0 | \$53,302 |
| Total Merchandise Sales | \$4,943 | \$2,564 | \$8,535 | \$7,273 | \$3,372 | \$183 | \$10,747 | \$7,752 | \$1,943 | \$5,992 | \$0 | \$0 | \$53,302 |

Viera East Golf Course
Month to Month

| | 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 | \$5,860 | \$5,620 | \$5,255 | \$0 | \$0 | \$50,363 |
| Administrative Fees | \$397 | \$410 | \$370 | \$450 | \$370 | \$435 | \$433 | \$447 | \$469 | \$474 | \$0 | \$0 | \$4,258 |
| FICA Expense | \$323 | \$326 | \$262 | \$363 | \$352 | \$469 | \$457 | \$448 | \$430 | \$402 | \$0 | \$0 | \$3,853 |
| Workers Compensation | \$84 | \$85 | \$68 | \$100 | \$92 | \$122 | \$119 | \$117 | \$104 | \$100 | \$0 | \$0 | \$991 |
| Unemployment | \$222 | \$220 | \$177 | \$284 | \$255 | \$340 | \$331 | \$274 | \$363 | \$292 | \$0 | \$0 | \$2,759 |
| Utilities | \$760 | \$1,023 | \$1,013 | \$1,038 | \$1,096 | \$1,114 | \$1,065 | \$1,182 | \$761 | \$758 | \$0 | \$0 | \$9,810 |
| Fuel | \$48 | \$32 | \$32 | \$53 | \$28 | \$74 | \$22 | \$35 | \$43 | \$55 | \$0 | \$0 | \$422 |
| Golf Cart Lease | \$4,320 | \$4,320 | \$4,320 | \$4,320 | \$4,320 | \$4,320 | \$4,320 | \$4,501 | \$4,501 | \$4,250 | \$0 | \$0 | \$43,441 |
| Cart Maintenance | \$38 | \$385 | \$611 | \$217 | \$379 | \$120 | \$0 | \$91 | \$19 | \$107 | \$0 | \$0 | \$2,767 |
| Cart & Facilities Supplies | \$45 | \$47 | \$53 | \$66 | \$0 | \$67 | \$20 | \$19 | \$42 | \$28 | \$0 | \$0 | \$387 |
| Driving Range | \$217 | \$91 | \$0 | \$0 | \$0 | \$0 | \$1,609 | \$213 | \$0 | (\$980) | \$0 | \$0 | \$1,149 |
| 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 | \$13,937 | \$12,352 | \$10,740 | \$0 | \$0 | \$120,317 |

| | | | | | | | | | | | | | |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|------------|-----------------|
| Starter Marshals: | | | | | | | | | | | | | |
| Salaries | \$1,560 | \$2,210 | \$1,637 | \$3,025 | \$3,286 | \$3,628 | \$3,172 | \$2,031 | \$2,063 | \$1,972 | \$0 | \$0 | \$24,583 |
| Administrative Fees | \$180 | \$186 | \$200 | \$245 | \$202 | \$224 | \$200 | \$224 | \$235 | \$237 | \$0 | \$0 | \$2,133 |
| FICA Expense | \$119 | \$169 | \$125 | \$231 | \$251 | \$278 | \$243 | \$155 | \$158 | \$151 | \$0 | \$0 | \$1,881 |
| Workers Compensation | \$31 | \$44 | \$33 | \$60 | \$65 | \$72 | \$63 | \$41 | \$38 | \$37 | \$0 | \$0 | \$485 |
| Unemployment | \$82 | \$116 | \$86 | \$170 | \$182 | \$201 | \$176 | \$88 | \$139 | \$109 | \$0 | \$0 | \$1,351 |
| 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 | \$2,538 | \$2,633 | \$2,507 | \$0 | \$0 | \$30,433 |

Golf Course Maintenance:

| | | | | | | | | | | | | | |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------|------------|------------------|
| Salaries | \$23,769 | \$23,101 | \$25,804 | \$25,209 | \$20,648 | \$24,326 | \$24,980 | \$23,842 | \$26,307 | \$26,131 | \$0 | \$0 | \$244,117 |
| Administrative Fees | \$554 | \$532 | \$475 | \$522 | \$441 | \$547 | \$319 | \$489 | \$566 | \$558 | \$0 | \$0 | \$5,000 |
| FICA Expense | \$1,786 | \$1,726 | \$1,636 | \$1,873 | \$1,516 | \$1,794 | \$1,836 | \$1,757 | \$1,948 | \$1,947 | \$0 | \$0 | \$17,820 |
| Employee Insurance | \$2,896 | \$1,850 | \$2,054 | \$1,728 | \$2,923 | \$4,374 | \$2,923 | \$2,923 | \$2,530 | \$3,083 | \$0 | \$0 | \$27,283 |
| Workers Compensation | \$473 | \$458 | \$428 | \$502 | \$409 | \$460 | \$481 | \$475 | \$483 | \$487 | \$0 | \$0 | \$4,675 |
| Unemployment | \$420 | \$221 | \$144 | \$1,763 | \$761 | \$715 | \$388 | \$142 | \$280 | \$133 | \$0 | \$0 | \$4,968 |
| Drug Testing | \$0 | \$35 | \$0 | \$35 | \$0 | \$73 | \$0 | \$38 | \$0 | \$0 | \$0 | \$0 | \$181 |
| Consulting Fees | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | \$0 | \$0 | \$5,000 |
| Telephone/Internet | \$0 | \$233 | \$264 | \$280 | \$264 | \$264 | \$264 | \$275 | \$223 | \$311 | \$0 | \$0 | \$2,377 |
| Utilities/Water | \$2,055 | \$1,196 | \$1,899 | \$1,507 | \$1,745 | \$1,808 | \$2,695 | \$2,555 | \$2,284 | \$2,782 | \$0 | \$0 | \$21,227 |
| Repairs | \$1,278 | \$1,359 | \$1,772 | \$3,558 | \$1,866 | \$3,487 | \$4,956 | \$4,093 | \$4,969 | \$6,330 | \$0 | \$0 | \$33,669 |
| Fuel & Oil | \$3,569 | \$2,834 | \$2,629 | \$3,890 | \$2,277 | \$4,013 | \$2,130 | \$3,222 | \$3,671 | \$4,888 | \$0 | \$0 | \$33,124 |
| Pest Control | \$111 | \$111 | \$111 | \$111 | \$111 | \$111 | \$111 | \$111 | \$111 | \$222 | \$0 | \$0 | \$1,109 |
| Irrigation/Drainage | \$1,972 | \$1,721 | \$29 | \$2,278 | \$1,799 | \$3,004 | \$1,227 | \$390 | \$2,946 | \$3,988 | \$0 | \$0 | \$19,354 |
| Sand and Topsoil | \$0 | \$546 | \$270 | \$1,432 | \$270 | \$0 | \$1,359 | \$1,705 | \$1,139 | \$0 | \$0 | \$0 | \$6,721 |
| Flower/Mulch | \$537 | \$199 | \$0 | \$490 | \$0 | \$0 | \$0 | \$81 | \$0 | \$0 | \$0 | \$0 | \$1,307 |
| Chemicals | \$5,096 | \$2,704 | \$4,557 | \$2,037 | \$2,217 | \$6,904 | \$2,212 | \$2,898 | \$4,126 | \$3,704 | \$0 | \$0 | \$36,456 |
| Fertilizer | \$0 | \$1,934 | \$2,571 | \$3,075 | \$3,213 | \$2,924 | \$3,539 | \$7,446 | \$7,635 | \$2,324 | \$0 | \$0 | \$34,662 |
| Seed/Sod | \$0 | \$701 | \$701 | \$701 | \$701 | \$701 | \$701 | \$138 | \$133 | \$133 | \$0 | \$0 | \$4,208 |
| Trash Removal | \$133 | \$133 | \$133 | \$133 | \$133 | \$133 | \$138 | \$138 | \$133 | \$133 | \$0 | \$0 | \$1,336 |
| Contingency | \$0 | \$3,223 | \$2,083 | \$0 | \$0 | \$60 | \$460 | \$797 | \$2,260 | \$0 | \$0 | \$0 | \$8,882 |
| First Aid | \$100 | \$50 | \$0 | \$92 | \$0 | \$0 | \$64 | \$0 | \$0 | \$325 | \$0 | \$0 | \$651 |
| Leased Labor | \$64 | \$0 | \$0 | \$125 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$125 |
| Office Supplies | \$679 | \$623 | \$1,281 | \$0 | \$949 | \$80 | \$42 | \$0 | \$0 | \$0 | \$0 | \$0 | \$106 |
| Operating Supplies | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$545 | \$777 | \$1,227 | \$56 | \$0 | \$0 | \$6,017 |
| Training | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$449 | \$0 | \$257 | \$0 | \$0 | \$0 | \$706 |
| Janitorial Supplies | \$0 | \$0 | \$0 | \$174 | \$0 | \$0 | \$0 | \$40 | \$0 | \$181 | \$0 | \$0 | \$221 |
| Soil & Water Testing | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$174 |
| Uniforms | \$523 | \$480 | \$645 | \$516 | \$516 | \$788 | \$516 | \$516 | \$693 | \$564 | \$0 | \$0 | \$5,755 |
| 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 | \$5,951 | \$5,951 | \$5,951 | \$0 | \$0 | \$59,682 |
| 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 | \$60,550 | \$70,238 | \$64,597 | \$0 | \$0 | \$586,918 |

Viera East Golf Course
Month to Month

| | October | November | December | January | February | March | April | May | June | July | August | September | Total |
|--|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|------------|------------|--------------------|
| Administrative Expenditures: | | | | | | | | | | | | | |
| Legal Fees | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Arbitrage | \$50 | \$50 | \$50 | \$50 | \$50 | \$50 | \$50 | \$50 | \$50 | \$50 | \$50 | \$50 | \$500 |
| Dissemination | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$83 | \$833 |
| Trustee Fees | \$313 | \$313 | \$313 | \$313 | \$313 | \$313 | \$617 | \$245 | \$245 | \$245 | \$0 | \$0 | \$3,227 |
| Annual Audit | \$125 | \$125 | \$125 | \$125 | \$125 | \$125 | \$103 | \$103 | \$103 | \$103 | \$0 | \$0 | \$1,163 |
| Golf Course Administrative Services | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$4,690 | \$0 | \$0 | \$46,900 |
| Insurance | \$6,167 | \$6,167 | \$6,167 | \$3,381 | \$4,762 | \$4,762 | \$4,762 | \$4,762 | \$4,762 | \$4,762 | \$0 | \$0 | \$50,455 |
| Property Taxes | \$413 | \$413 | \$476 | \$476 | \$476 | \$476 | \$476 | \$476 | \$476 | \$476 | \$0 | \$0 | \$4,638 |
| Total Administrative Expenditures | \$11,840 | \$11,840 | \$11,904 | \$9,118 | \$10,500 | \$10,500 | \$10,782 | \$10,410 | \$10,410 | \$10,410 | \$0 | \$0 | \$107,716 |
| Reserves: | | | | | | | | | | | | | |
| Renewal & Replacement | \$2,497 | \$2,017 | \$2,147 | \$2,185 | \$3,410 | \$3,213 | \$4,361 | \$3,506 | \$2,475 | \$2,120 | \$0 | \$0 | \$27,932 |
| 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 | \$3,506 | \$2,475 | \$2,120 | \$0 | \$0 | \$27,932 |
| Total Revenues | \$100,860 | \$107,338 | \$109,267 | \$170,502 | \$160,670 | \$218,066 | \$175,298 | \$123,760 | \$106,014 | \$87,193 | \$0 | \$0 | \$1,358,968 |
| Total Expenditures | \$123,248 | \$116,089 | \$127,588 | \$131,644 | \$117,332 | \$141,353 | \$150,078 | \$138,736 | \$142,362 | \$130,324 | \$0 | \$0 | \$1,318,755 |
| Operating Income (Loss) | (\$22,388) | (\$8,751) | (\$18,321) | \$38,858 | \$43,337 | \$76,713 | \$25,220 | (\$14,976) | (\$36,348) | (\$43,130) | \$0 | \$0 | \$40,213 |
| Non Operating Revenues/(Expenditures): | | | | | | | | | | | | | |
| Special Assessments - Debt Service | \$46,530 | \$46,530 | \$46,530 | \$46,530 | \$46,530 | \$46,530 | \$46,530 | \$46,530 | \$46,530 | \$46,530 | \$0 | \$0 | \$465,296 |
| Interest Income | \$5 | \$5 | \$4 | \$4 | \$4 | \$3 | \$6 | \$10 | \$4 | \$7 | \$0 | \$0 | \$53 |
| Interest Expense | (\$17,824) | (\$17,824) | (\$17,824) | (\$17,824) | (\$17,824) | (\$17,824) | (\$17,824) | (\$17,824) | (\$17,824) | (\$17,824) | \$0 | \$0 | (\$178,244) |
| Principal Expense | (\$28,750) | (\$28,750) | (\$28,750) | (\$28,750) | (\$28,750) | (\$28,750) | (\$28,750) | (\$28,750) | (\$28,750) | (\$28,750) | \$0 | \$0 | (\$287,500) |
| Total Non Operating Revenues/(Expenditures) | (\$40) | (\$40) | (\$41) | (\$41) | (\$41) | (\$41) | (\$38) | (\$35) | (\$41) | (\$38) | \$0 | \$0 | (\$395) |
| Net Non Operating Income / (Loss) | (\$22,428) | (\$8,791) | (\$18,362) | \$38,817 | \$43,296 | \$76,672 | \$25,182 | (\$15,011) | (\$36,388) | (\$43,168) | \$0 | \$0 | \$39,818 |

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 | \$6,157 | \$5,016 | \$3,923 | \$0 | \$0 | \$71,144 |
| Total Revenues | \$5,824 | \$5,808 | \$6,993 | \$9,569 | \$5,505 | \$12,336 | \$10,013 | \$6,157 | \$5,016 | \$3,923 | \$0 | \$0 | \$71,144 |
| <i>Expenditures</i> | | | | | | | | | | | | | |
| Cost of Goods Sold | \$4,943 | \$2,564 | \$8,535 | \$7,273 | \$3,372 | \$183 | \$10,747 | \$7,752 | \$1,943 | \$5,992 | \$0 | \$0 | \$53,302 |
| Total Expenditures | \$4,943 | \$2,564 | \$8,535 | \$7,273 | \$3,372 | \$183 | \$10,747 | \$7,752 | \$1,943 | \$5,992 | \$0 | \$0 | \$53,302 |
| Operating Income (Loss) | \$881 | \$3,244 | (\$1,543) | \$2,296 | \$2,133 | \$12,154 | (\$734) | (\$1,595) | \$3,073 | (\$2,068) | \$0 | \$0 | \$17,841 |

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 | \$11,138 | \$8,206 | \$6,847 | \$0 | \$0 | \$100,937 |
| Wine Sales | \$109 | \$187 | \$120 | \$393 | \$333 | \$503 | \$422 | \$297 | \$239 | \$192 | \$0 | \$0 | \$2,796 |
| Beer Sales | \$5,167 | \$4,266 | \$3,934 | \$5,745 | \$5,451 | \$9,391 | \$7,361 | \$4,890 | \$4,299 | \$3,705 | \$0 | \$0 | \$54,209 |
| Beverage Sales | \$2,950 | \$2,353 | \$2,433 | \$3,348 | \$2,773 | \$4,417 | \$5,033 | \$3,629 | \$3,023 | \$2,217 | \$0 | \$0 | \$32,177 |
| Liquor Sales | \$1,202 | \$1,341 | \$1,192 | \$1,849 | \$1,702 | \$2,005 | \$1,499 | \$1,366 | \$1,055 | \$706 | \$0 | \$0 | \$13,917 |
| Gift Cards - Restaurant (Sales) | \$3,550 | \$906 | \$2,702 | \$1,831 | \$1,632 | \$986 | \$969 | \$616 | \$985 | \$258 | \$0 | \$0 | \$14,434 |
| Gift Cards/Season Advance-Rest. (Usage) | (\$3,459) | (\$2,617) | (\$3,640) | (\$3,418) | (\$2,258) | (\$2,565) | (\$1,747) | (\$1,665) | (\$1,217) | (\$931) | \$0 | \$0 | (\$23,517) |
| 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 | \$1,050 | \$231 | \$673 | \$0 | \$0 | \$9,265 |
| Total Revenues | \$19,570 | \$16,281 | \$16,342 | \$22,627 | \$19,938 | \$30,473 | \$27,176 | \$21,321 | \$16,823 | \$13,667 | \$0 | \$0 | \$204,218 |
| Expenditures | | | | | | | | | | | | | |
| Salaries | \$7,008 | \$6,188 | \$6,723 | \$8,564 | \$6,445 | \$9,608 | \$8,841 | \$8,300 | \$7,891 | \$6,589 | \$0 | \$0 | \$76,158 |
| Administrative Fees | \$267 | \$307 | \$362 | \$331 | \$326 | \$413 | \$366 | \$387 | \$478 | \$425 | \$0 | \$0 | \$3,661 |
| FICA Expense | \$495 | \$576 | \$574 | \$784 | \$604 | \$744 | \$573 | \$737 | \$680 | \$375 | \$0 | \$0 | \$6,143 |
| Health Insurance | \$258 | \$258 | \$260 | \$180 | \$226 | \$226 | \$226 | \$226 | \$226 | \$226 | \$0 | \$0 | \$2,182 |
| Workers Compensation | \$139 | \$123 | \$134 | \$167 | \$129 | \$187 | \$177 | \$161 | \$134 | \$125 | \$0 | \$0 | \$1,477 |
| Unemployment | \$249 | \$245 | \$145 | \$674 | \$438 | \$549 | \$329 | \$229 | \$305 | \$203 | \$0 | \$0 | \$3,366 |
| Drug Testing | \$0 | \$70 | \$0 | \$105 | \$0 | \$152 | \$0 | \$76 | \$0 | \$38 | \$0 | \$0 | \$441 |
| Utilities | \$952 | \$992 | \$905 | \$1,025 | \$957 | \$973 | \$922 | \$1,002 | \$980 | \$957 | \$0 | \$0 | \$9,666 |
| Gas | \$74 | \$64 | \$65 | \$91 | \$57 | \$59 | \$44 | \$71 | \$86 | \$109 | \$0 | \$0 | \$758 |
| Repairs & Maintenance | \$1,761 | \$617 | \$344 | \$544 | \$446 | \$309 | \$269 | \$460 | \$355 | \$790 | \$0 | \$0 | \$5,892 |
| Pest Control | \$136 | \$136 | \$136 | \$136 | \$136 | \$136 | \$136 | \$0 | \$136 | \$272 | \$0 | \$0 | \$1,361 |
| 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 | \$1,181 | \$1,418 | \$455 | \$0 | \$0 | \$7,567 |
| Operating Supplies | \$806 | \$172 | \$295 | \$478 | \$358 | \$571 | \$2,462 | \$198 | \$397 | \$556 | \$0 | \$0 | \$6,293 |
| Training, Education & Employee Relations | \$72 | \$72 | \$122 | \$72 | \$296 | \$172 | \$72 | \$72 | \$72 | \$172 | \$0 | \$0 | \$1,190 |
| Food Cost | \$6,771 | \$4,735 | \$5,106 | \$4,789 | \$5,128 | \$6,813 | \$6,534 | \$6,132 | \$6,405 | \$2,002 | \$0 | \$0 | \$54,415 |
| Beer Cost | \$1,636 | \$1,909 | \$1,455 | \$2,180 | \$2,520 | \$2,887 | \$3,068 | \$1,700 | \$1,615 | \$878 | \$0 | \$0 | \$19,848 |
| Beverage Cost | \$1,110 | \$981 | \$1,717 | \$1,055 | \$1,084 | \$1,541 | \$1,911 | \$1,065 | \$1,150 | \$1,081 | \$0 | \$0 | \$12,695 |
| Wine Cost | \$45 | \$69 | \$114 | \$120 | \$124 | \$254 | \$169 | \$96 | \$105 | \$32 | \$0 | \$0 | \$1,127 |
| Liquor Cost | \$71 | \$283 | \$422 | \$462 | \$812 | \$129 | \$1,133 | \$67 | \$304 | \$468 | \$0 | \$0 | \$4,151 |
| Employee Meals | \$389 | \$324 | \$346 | \$321 | \$244 | \$396 | \$411 | \$461 | \$303 | \$355 | \$0 | \$0 | \$3,550 |
| Due, Licenses & Subscriptions | \$208 | \$208 | \$208 | \$208 | \$170 | \$170 | \$170 | \$170 | \$170 | \$170 | \$0 | \$0 | \$1,853 |
| Uniforms | \$0 | \$0 | \$0 | \$24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$81 | \$0 | \$0 | \$105 |
| Equipment Lease | \$140 | \$140 | \$140 | \$140 | \$140 | \$140 | \$140 | \$280 | \$140 | \$85 | \$0 | \$0 | \$1,485 |
| Total Expenditures | \$23,349 | \$18,934 | \$20,342 | \$23,234 | \$21,383 | \$27,299 | \$28,614 | \$23,071 | \$23,302 | \$16,360 | \$0 | \$0 | \$225,888 |
| Operating Income (Loss) | (\$3,779) | (\$2,653) | (\$4,000) | (\$607) | (\$1,445) | \$3,175 | (\$1,438) | (\$1,751) | (\$6,479) | (\$2,692) | \$0 | \$0 | (\$21,670) |

Viera East
Community Development District
Golf Course/Recreation Fund- Operations
Prior Month/Year Comparison

| | Actuals | | Year to Date | | Year to Date | | Variance | |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| | 7/31/14 | 7/31/15 | 7/31/14 | 7/31/15 | 7/31/14 | 7/31/15 | 7/31/14 | 7/31/15 |
| <i>Revenues:</i> | | | | | | | | |
| Greens Fees | \$ 56,595 | \$ 47,814 | \$ 836,766 | \$ 881,140 | \$ 836,766 | \$ 881,140 | \$ 836,766 | \$ 44,375 |
| Greens Cards - Sales | \$ 5,656 | \$ 2,257 | \$ 88,878 | \$ 52,790 | \$ 88,878 | \$ 52,790 | \$ 88,878 | \$ (36,087) |
| Greens Cards - Usage | \$ (7,748) | \$ (4,170) | \$ (119,080) | \$ (111,324) | \$ (119,080) | \$ (111,324) | \$ (119,080) | \$ 7,756 |
| Season Advance/Trail Fees | \$ 13,729 | \$ 11,599 | \$ 200,595 | \$ 173,842 | \$ 200,595 | \$ 173,842 | \$ 200,595 | \$ (26,753) |
| Season Advance/Trail Fees Surcharge | \$ 149 | \$ - | \$ 2,796 | \$ 1,020 | \$ 2,796 | \$ 1,020 | \$ 2,796 | \$ (1,776) |
| Driving Range | \$ 3,189 | \$ 2,486 | \$ 44,418 | \$ 38,680 | \$ 44,418 | \$ 38,680 | \$ 44,418 | \$ (5,738) |
| Golf Lessons | \$ 922 | \$ 1,561 | \$ 4,624 | \$ 8,026 | \$ 4,624 | \$ 8,026 | \$ 4,624 | \$ 3,402 |
| Merchandise Sales | \$ 4,867 | \$ 3,923 | \$ 75,410 | \$ 71,144 | \$ 75,410 | \$ 71,144 | \$ 75,410 | \$ (4,266) |
| Restaurant | \$ 12,508 | \$ 13,667 | \$ 190,655 | \$ 204,218 | \$ 190,655 | \$ 204,218 | \$ 190,655 | \$ 13,563 |
| Special Assessments - Operations | \$ 1,818 | \$ 7,870 | \$ 18,184 | \$ 24,236 | \$ 18,184 | \$ 24,236 | \$ 18,184 | \$ 6,052 |
| Miscellaneous Income | \$ (281) | \$ 185 | \$ 12,103 | \$ 15,196 | \$ 12,103 | \$ 15,196 | \$ 12,103 | \$ 3,093 |
| Total Revenues | \$ 91,403 | \$ 87,193 | \$1,355,348 | \$1,358,968 | \$1,355,348 | \$1,358,968 | \$1,355,348 | \$ 3,620 |
| <i>Expenditures:</i> | | | | | | | | |
| Golf Course Expenditures | \$ 8,104 | \$ 7,743 | \$ 74,142 | \$ 80,642 | \$ 74,142 | \$ 80,642 | \$ 74,142 | \$ (6,500) |
| Restraunt | \$ 17,446 | \$ 16,360 | \$ 199,813 | \$ 225,888 | \$ 199,813 | \$ 225,888 | \$ 199,813 | \$ (26,075) |
| Proshop | \$ 9,530 | \$ 9,854 | \$ 81,933 | \$ 85,606 | \$ 81,933 | \$ 85,606 | \$ 81,933 | \$ (3,673) |
| Merchandise Sales | \$ 8,948 | \$ 5,992 | \$ 51,166 | \$ 53,302 | \$ 51,166 | \$ 53,302 | \$ 51,166 | \$ (2,137) |
| Cart Facility | \$ 11,761 | \$ 10,740 | \$ 111,440 | \$ 120,317 | \$ 111,440 | \$ 120,317 | \$ 111,440 | \$ (8,878) |
| Starter Marshals | \$ 1,866 | \$ 2,507 | \$ 28,546 | \$ 30,433 | \$ 28,546 | \$ 30,433 | \$ 28,546 | \$ (1,887) |
| Golf Course Maintenance | \$ 65,615 | \$ 64,597 | \$ 642,577 | \$ 586,918 | \$ 642,577 | \$ 586,918 | \$ 642,577 | \$ 55,659 |
| Administrative | \$ 10,282 | \$ 10,410 | \$ 109,781 | \$ 107,716 | \$ 109,781 | \$ 107,716 | \$ 109,781 | \$ 2,065 |
| Reserves | \$ 2,001 | \$ 2,120 | \$ 30,388 | \$ 27,932 | \$ 30,388 | \$ 27,932 | \$ 30,388 | \$ 2,456 |
| Total Expenditures | \$ 135,552 | \$ 130,324 | \$1,329,785 | \$1,318,755 | \$1,329,785 | \$1,318,755 | \$1,329,785 | \$ 11,030 |
| Operating Income/(Loss) | \$ (44,149) | \$ (43,130) | \$ 25,563 | \$ 40,213 | \$ 25,563 | \$ 40,213 | \$ 25,563 | \$ 14,650 |

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

Rounds of Golf

| | <u>Monthly</u> | % | <u>Year-to-Date</u> | % |
|-----------------------------------|----------------|-------------|---------------------|-------------|
| Rounds of Golf - Public | 2,024 | | 30,416 | |
| Rounds of Golf - Green Card Usage | 146 | 6% | 3,046 | 8% |
| Rounds of Golf - CDD Resident | 275 | 11% | 3,342 | 9% |
| Rounds of Golf - Public | 1,548 | 62% | 23,739 | 62% |
| Rounds of Golf - Prepaid | 490 | 19% | 7,830 | 20% |
| Rounds of Golf - Summer Fun Card | 55 | 2% | 289 | 1% |
| Total Rounds | 2,514 | 100% | 38,246 | 100% |

Revenues

| | | |
|--|------------------|-------------------|
| Greens Fees | \$ 47,814 | \$ 881,140 |
| Green Card Usage | \$ (4,170) | \$ (111,324) |
| Adjusted Greens Fee Revenue (Net) | \$ 43,644 | \$ 769,816 |
| Revenues Green Card Usage | \$ (4,170) | \$ (111,324) |
| Revenues CDD Residents | \$ 5,640 | \$ 96,694 |
| Revenues Public | \$ 41,446 | \$ 775,135 |
| Revenues Prepaid | \$ 11,599 | \$ 174,862 |
| Revenues Summer Fun Card | \$ 663 | \$ 3,471 |
| Revenues Summer Fun Card Membership | \$ 65 | \$ 5,840 |
| | \$ 55,178 | \$ 944,678 |

Average Revenue Per Round

| | | |
|------------------------------------|------------|------------|
| Revenue Per Round Green Card Usage | \$ (28.56) | \$ (36.55) |
| Revenue Per Round CDD Residents | \$ 20.51 | \$ 28.93 |
| Revenue Per Round Public | \$ 26.78 | \$ 32.65 |
| Revenue Per Round Prepaid | \$ 23.67 | \$ 22.33 |
| Revenue Per Round Summer Fun Card | \$ 12.00 | \$ 12.00 |