

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</i> <i>(Memorandum</i> <i>only) 2015</i>
Assets					
Operating Account	\$512,069	---	---	\$90,574	\$602,643
Accounts Receivable	---	---	---	\$1,321	\$1,321
Assessment Receivable	---	---	---	---	\$0
Due From Golf Course	\$272	\$2,184	---	---	\$2,456
Due From General Fund	---	---	\$29,035	\$43,847	\$72,882
Due From Capital Reserve	---	---	---	\$15,889	\$15,889
Inventory - Restaurant	---	---	---	\$9,858	\$9,858
Inventory - Pro Shop	---	---	---	\$25,157	\$25,157
<u>Investments:</u>	---	---	---	---	---
Custody Account	---	\$737,749	---	---	\$737,749
Benefit Assessment- Series 2012	---	---	---	\$104,359	\$104,359
Reserve - Series 2012	---	---	---	\$280,143	\$280,143
Bond Service 2006	---	---	\$484,609	---	\$484,609
Improvements (Net of Depreciation)	---	---	---	\$1,268,855	\$1,268,855
Prepaid Expenses- Debt	---	---	---	\$57,500	\$57,500
Prepaid Expenses- Operations	\$7,940	---	---	\$39,928	\$47,868
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	\$176,000	---	---	---	\$176,000
Assigned - First Quarter	\$7,940	---	---	---	\$7,940
Assigned - Prepaid Expenses	\$252,712	\$724,044	---	---	\$976,756
Unassigned	---	---	\$513,644	---	\$513,644
Restricted for Debt Service	---	---	---	---	---
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><u>Revenues</u></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)
<i><u>Administrative Expenditures</u></i>				
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
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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		Current Month		Year-to-Date	
	Actuals	Budget	Actuals	Variance	Actuals	Variance
<i>Number of Rounds</i>						
Public	32,000	2,024	2,051	(27)	30,416	2,304
Prepaid Rounds	-	490	-	-	7,830	-
Prepaid Members	60	-	-	-	60	-
<i>Revenue per Round</i>						
Public	\$31	\$24	\$31	(\$7)	\$29	\$31
<i>Revenues</i>						
Greens Fees/Cart Fees	\$992,000	\$47,814	\$63,587	(\$15,774)	\$881,140	\$871,472
Greens Cards - Sales	\$100,000	\$2,257	\$6,410	(\$4,153)	\$52,790	\$87,850
Greens Cards - Usage	(\$100,000)	(\$4,170)	(\$6,410)	\$2,240	(\$111,324)	(\$87,850)
Season Advance/Trail Fees	\$216,667	\$11,599	\$13,888	(\$2,290)	\$173,842	\$190,342
Season Advance/Trail Fees Surcharge	\$4,000	\$0	\$256	(\$256)	\$1,020	\$3,514
Driving Range	\$53,000	\$2,486	\$3,397	(\$911)	\$38,680	\$46,561
Golf Lessons	\$12,000	\$1,561	\$769	\$792	\$8,026	\$10,542
Merchandise Sales	\$90,000	\$3,923	\$5,769	(\$1,846)	\$71,144	\$79,921
Restaurant	\$255,000	\$13,667	\$16,346	(\$2,678)	\$204,218	\$224,018
Special Assessments - Operations	\$21,821	\$7,870	\$1,818	\$6,052	\$24,236	\$18,183
Miscellaneous Income	\$15,000	\$185	\$962	(\$776)	\$15,196	\$13,178
Total Revenues	\$1,659,488	\$87,193	\$106,793	(\$19,599)	\$1,358,968	\$1,456,874
<i>Golf Course Expenditures</i>						
Other Contractual Services	\$16,230	\$1,756	\$1,354	(\$403)	\$14,909	\$13,523
Travel & Per Diem	\$500	\$0	\$42	\$42	\$15	\$402
Telephone/Internet	\$10,000	\$947	\$834	(\$113)	\$9,163	\$8,332
Postage	\$1,000	\$0	\$83	\$83	\$524	\$833
Printing & Binding	\$1,000	\$232	\$83	(\$149)	\$952	\$833
Utilities	\$5,000	\$334	\$417	\$83	\$3,960	\$4,166
Repairs & Maintenance	\$6,000	\$193	\$500	\$308	\$4,890	\$4,999
Pest Control	\$1,000	\$0	\$83	\$83	\$0	\$833
Advertising	\$15,000	\$1,250	\$1,251	(\$39)	\$7,646	\$12,498
Bank Charges	\$25,000	\$2,140	\$2,085	(\$55)	\$22,206	\$20,830
Office Supplies	\$3,000	\$0	\$250	\$250	\$986	\$2,500
Operating Supplies	\$5,000	\$247	\$417	\$170	\$7,826	\$4,166
Meals	\$200	\$0	\$17	\$17	\$0	\$167
Dues, Licenses & Subscriptions	\$1,000	\$341	\$83	(\$258)	\$1,595	\$833
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$417	\$382
Training, Education & Employee Relations	\$1,000	\$0	\$83	\$83	\$1,126	\$833
Contractual Security	\$3,500	\$263	\$293	\$29	\$2,664	\$2,916
IT Services	\$1,900	\$0	\$158	\$158	\$2,144	\$1,583
Total Golf Course Expenditures	\$96,830	\$7,743	\$8,076	\$332	\$80,642	\$80,679

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		Current Month		Year-to-Date		
	Budget	Actuals	Budget	Variance	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

<i>Grounds Maintenance Expenditures</i>													
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	\$396	\$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	\$50,443	\$59,302	\$64,303	\$66,600	\$75,420	\$61,421	\$49,826	\$56,316	\$57,768	\$58,582	\$0	\$0	\$599,981
Excess Revenue/(Expenditures)	(\$45,753)	\$72,737	\$528,559	(\$48,464)	(\$52,140)	(\$44,716)	(\$27,549)	(\$45,749)	(\$27,958)	(\$53,892)	\$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	\$85	\$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	\$574	\$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	\$1,794	\$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 Cash Flow Analysis FY 2015

	Actuals												Projections		
	October	November	December	January	February	March	April	May	June	July	August	September	Totals		
I. Cash Flows:															
Starting Funds															
Carry Forward	\$91,194	\$68,806	\$60,055	\$41,734	\$80,592	\$123,930	\$200,643	\$225,863	\$210,887	\$174,539	\$131,408	\$114,943			
Revenues															
Golf Course	\$100,660	\$107,338	\$109,267	\$170,502	\$160,670	\$218,066	\$175,298	\$123,760	\$106,014	\$87,193	\$118,093	\$84,521	\$1,551,581		
Course Operations	\$87,290	\$97,057	\$92,925	\$147,875	\$140,732	\$187,593	\$148,122	\$102,439	\$85,191	\$73,526	\$95,988	\$71,663	\$1,326,381		
Restaurant	\$19,570	\$10,281	\$16,342	\$22,627	\$19,938	\$30,473	\$27,176	\$21,321	\$16,823	\$13,667	\$18,105	\$12,879	\$235,201		
Total All Cash	\$192,054	\$176,144	\$169,322	\$212,236	\$241,262	\$341,996	\$375,941	\$349,623	\$316,907	\$261,732	\$249,507	\$199,464	\$1,561,581		
Expenses															
Golf Course	\$123,248	\$116,089	\$127,588	\$131,644	\$117,332	\$141,353	\$150,078	\$138,736	\$142,362	\$130,324	\$134,558	\$131,728	\$1,585,039		
Course Operations	\$99,899	\$97,155	\$107,246	\$108,410	\$95,949	\$114,054	\$121,464	\$115,665	\$119,060	\$113,964	\$115,163	\$115,763	\$1,323,193		
Restaurant	\$23,349	\$18,934	\$20,342	\$23,234	\$21,383	\$27,299	\$28,614	\$23,071	\$23,302	\$16,360	\$19,394	\$16,564	\$261,846		
Cash Less Expenses	\$68,806	\$60,055	\$41,734	\$80,592	\$123,930	\$200,643	\$225,863	\$210,887	\$174,539	\$131,408	\$114,943	\$84,521	\$235,201		
Projected Revenues FY 2015													\$1,551,581		
Projected Expenses FY 2015													\$1,323,193		
Projected Surplus/Deficit													\$228,388		

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