

Viera East
Community Development District

Combined Balance Sheet
 May 31, 2015

Governmental Fund Types

Totals
(memorandum
only) 2015

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Golf Course/Recreation</u>	
<i>Assets</i>					
Operating Account	\$559,518	---	---	\$294,853	\$854,370
Accounts Receivable	---	---	---	\$1,558	\$1,558
Assessment Receivable	---	---	---	---	\$0
Due From Golf Course	\$305	---	---	---	\$305
Due From General Fund	---	---	\$17,280	\$19,588	\$36,868
Due From Capital Reserve	---	---	---	---	\$0
Inventory - Restaurant	---	---	---	\$10,720	\$10,720
Inventory - Pro Shop	---	---	---	\$25,925	\$25,925
<u>Investments:</u>					
Custody Account	---	\$730,587	---	---	\$730,587
Benefit Assessment- Series 2012	---	---	---	\$14,905	\$14,905
Reserve - Series 2012	---	---	---	\$280,133	\$280,133
Bond Service 2006	---	---	\$422,487	---	\$422,487
Improvements (Net of Depreciation)	---	---	---	\$1,268,855	\$1,268,855
Prepaid Expenses- Debt	---	---	---	\$115,000	\$115,000
Prepaid Expenses- Operations	\$12,065	---	---	\$56,258	\$68,323
Total Assets	\$571,888	\$730,587	\$439,767	\$2,087,795	\$3,830,037
<i>Liabilities</i>					
Accounts Payable	\$8,243	---	---	\$3,948	\$12,191
Accrued Expenses	---	---	---	---	\$0
Deferred Revenue- Season Advance	---	---	---	\$47,716	\$47,716
Deferred Revenue- Special Assessments	---	---	---	\$175,358	\$175,358
Deferred Revenue- Season Advance (Rest.)	---	---	---	\$3,667	\$3,667
Deferred Revenue-Golf Clinic	---	---	---	---	\$0
Due to General Fund	---	---	---	\$305	\$305
Accrued Interest Payable	---	---	---	\$14,171	\$14,171
Accrued Principal Payable	---	---	---	\$0	\$0
Golf Cart Lease Payable	---	---	---	\$63,008	\$63,008
Sales Tax Payable	---	---	---	\$5,923	\$5,923
Due to Golf Course	\$19,588	---	---	---	\$19,588
Due to Debt Service	\$17,280	---	---	---	\$17,280
Accrued Payroll Payable	\$8,274	---	---	\$21,535	\$29,809
Bonds Payable - Series 2012	---	---	---	\$5,145,000	\$5,145,000
Bond Discount	---	---	---	(\$29,180)	(\$29,180)
Deferred Loss	---	---	---	(\$289,439)	(\$289,439)
<i>Fund Equity</i>					
Net Assets	---	---	---	(\$3,074,217)	(\$3,074,217)
<i>Fund Balances</i>					
Assigned - First Quarter	\$176,000	---	---	---	\$176,000
Assigned - Prepaid Expenses	\$12,065	---	---	---	\$12,065
Unassigned	\$330,437	\$730,587	---	---	\$1,061,025
Restricted for Debt Service	---	---	\$439,767	---	\$439,767
Total Liabilities, Fund Equity, Other	\$571,888	\$730,587	\$439,767	\$2,087,795	\$3,830,037

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

	Adopted Budget	Prorated Budget 5/31/15	Actual 5/31/15	Variance
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Revenues

Maintenance Assessments	\$808,157	\$783,037	\$783,037	\$0
Golf Course Administrative Services	\$56,280	\$37,520	\$37,520	\$0
Interest Income	\$100	\$67	\$0	(\$67)
Total Revenues	\$864,536	\$820,623	\$820,557	(\$66)

Administrative Expenditures

Supervisors Fees	\$29,587	\$19,725	\$20,075	(\$350)
Engineering Fees	\$5,000	\$3,333	\$0	\$3,333
Attorney's Fees	\$10,000	\$6,667	\$378	\$6,288
Dissemination	\$1,000	\$667	\$667	(\$0)
Trustee Fees	\$5,600	\$3,733	\$3,400	\$334
Annual Audit	\$6,500	\$4,333	\$4,144	\$190
Collection Agent	\$2,500	\$1,667	\$1,667	(\$0)
Management Fees	\$108,515	\$72,343	\$74,343	(\$1,999)
Computer Services	\$1,000	\$667	\$667	\$0
Records Storage	\$1,700	\$1,133	\$0	\$1,133
Telephone	\$2,160	\$1,440	\$16	\$1,424
Postage	\$3,000	\$2,000	\$877	\$1,123
Printing & Binding	\$3,000	\$2,000	\$1,438	\$562
Insurance	\$5,019	\$3,346	\$5,427	(\$2,081)
Legal Advertising	\$3,000	\$2,000	\$0	\$2,000
Other Current Charges	\$1,500	\$1,000	\$1,002	(\$2)
Office Supplies	\$3,500	\$2,333	\$277	\$2,057
Dues & Licenses	\$175	\$117	\$117	(\$0)
Website Maintenance	\$2,400	\$1,600	\$1,600	\$0
Total Administrative	\$195,156	\$130,104	\$116,094	\$14,010

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

	Adopted Budget	Prorated Budget 5/31/15	Actual 5/31/15	Variance
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Operating Expenditures

Salaries	\$113,570	\$75,713	\$53,129	\$22,584
Administrative Fee	\$1,216	\$811	\$366	\$445
FICA Expense	\$8,688	\$5,792	\$4,028	\$1,764
Employee Insurance	\$6,006	\$4,004	\$1,714	\$2,290
Workers Compensation	\$3,028	\$2,019	\$1,033	\$986
Unemployment	\$2,750	\$1,833	\$777	\$1,056
Other Contractual	\$5,100	\$3,400	\$2,768	\$632
Training	\$1,000	\$667	\$378	\$289
Dues, Licenses	\$100	\$67	\$0	\$67
Uniforms	\$500	\$333	\$275	\$59
Total Operating	\$141,958	\$94,639	\$64,467	\$30,171

Maintenance Expenditures

Canal Maintenance	\$7,500	\$5,000	\$1,889	\$3,111
Lake Bank Restoration	\$40,000	\$40,000	\$39,175	\$825
Environmental Services	\$54,000	\$36,000	\$14,528	\$21,472
Water Management System	\$99,000	\$66,000	\$63,539	\$2,461
Control Burns	\$15,000	\$15,000	\$14,408	\$592
Contingencies	\$10,000	\$6,667	\$1,205	\$5,462
Fire Line Maintenance	\$5,000	\$3,333	\$0	\$3,333
Basin Repair	\$5,000	\$3,333	\$3,734	(\$401)
Total Maintenance	\$235,500	\$175,333	\$138,478	\$36,856

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

	Adopted Budget	Prorated Budget 5/31/15	Actual 5/31/15	Variance
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Grounds Maintenance Expenditures

Salaries	\$148,503	\$99,002	\$86,311	\$12,691
Administrative Fees	\$3,336	\$2,224	\$1,907	\$317
FICA	\$11,360	\$7,573	\$6,179	\$1,394
Health Insurance	\$23,996	\$15,997	\$14,391	\$1,606
Workers Compensation	\$3,475	\$2,317	\$1,718	\$598
Unemployment	\$3,600	\$2,400	\$1,693	\$707
Contract Labor	\$3,000	\$2,000	\$0	\$2,000
Telephone	\$2,200	\$1,467	\$928	\$538
Utilities	\$0	\$0	\$3,477	(\$3,477)
Insurance	\$2,578	\$1,719	\$689	\$1,030
Repairs	\$15,000	\$10,000	\$5,935	\$4,065
Fuel	\$23,000	\$15,333	\$11,343	\$3,990
Park Maintenance	\$3,000	\$2,000	\$1,657	\$343
Chemicals	\$5,000	\$3,333	\$2,889	\$444
Contingencies	\$500	\$333	\$673	(\$339)
Refuse	\$7,000	\$4,667	\$2,580	\$2,087
Office Supplies	\$250	\$167	\$146	\$20
Uniforms	\$2,500	\$1,667	\$1,773	(\$106)
Operating Reserve	\$3,169	\$2,113	\$0	\$2,113
Maintenance Reserve - Transfer Out	\$30,455	\$20,303	\$20,303	(\$0)
Total Grounds Maintenance	\$291,922	\$194,615	\$164,593	\$30,022
Total Expenditures	\$864,536	\$594,691	\$483,632	\$111,059
Excess Revenue/(Expenditures)	\$0	\$225,933	\$336,925	\$110,993
Beginning Fund Balance	\$0	\$0	\$181,577	\$181,577
Ending Fund Balance	\$0	\$225,933	\$518,502	\$292,570

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

	Adopted Budget	Prorated Budget 5/31/15	Actual 5/31/15	Variance
<u>Revenues</u>				
Interest Income	\$250	\$167	\$870	\$704
Reserve Funding - Transfer In (General)	\$30,455	\$20,303	\$20,303	\$0
Reserve Funding - Transfer In (Golf)	\$33,190	\$22,127	\$23,337	\$1,210
Total Revenues	\$63,895	\$42,597	\$44,510	\$1,914
<u>Expenditures</u>				
Capital Outlay	\$0	\$0	\$45,171	(\$45,171)
Total Expenditures	\$0	\$0	\$45,171	(\$45,171)
Excess Revenues/(Expenditures)	\$63,895		(\$661)	
Beginning Fund Balance	\$783,179		\$731,248	
Ending Fund Balance	\$847,074		\$730,587	

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

	Adopted Budget	Prorated Budget 5/31/15	Actual 5/31/15	Variance
<u>Revenues</u>				
Special Assessments	\$2,376,297	\$2,302,434	\$2,302,434	\$0
Interest Income	\$100	\$67	\$120	\$53
Total Revenues	\$2,376,397	\$2,302,501	\$2,302,554	\$53
<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)		(\$85,086)	
Beginning Fund Balance	\$524,908		\$524,853	
Ending Fund Balance	\$513,805		\$439,767	

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Number of Rounds</i>							
Public	32,000	3,047	2,704	343	25,897	23,562	2,335
Prepaid Rounds	-	687	-	-	6,700	-	-
Prepaid Members	60	-	-	-	60	60	-
<i>Revenue per Round</i>							
Public	\$31	\$25	\$31	(\$6)	\$30	\$31	(\$1)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$992,000	\$76,545	\$83,824	(\$7,279)	\$769,352	\$730,410	\$38,942
Greens Cards - Sales	\$100,000	\$2,768	\$8,450	(\$5,682)	\$45,541	\$73,630	(\$28,089)
Greens Cards - Usage	(\$100,000)	(\$6,309)	(\$8,450)	\$2,141	(\$100,516)	(\$73,630)	(\$26,886)
Season Advance/Trail Fees	\$216,667	\$15,290	\$18,308	(\$3,018)	\$148,111	\$159,532	(\$11,421)
Season Advance/Trail Fees Surcharge	\$4,000	\$0	\$338	(\$338)	\$1,020	\$2,945	(\$1,925)
Driving Range	\$53,000	\$3,701	\$4,479	(\$777)	\$33,296	\$39,024	(\$5,728)
Golf Lessons	\$12,000	\$747	\$1,014	(\$267)	\$4,066	\$8,836	(\$4,770)
Merchandise Sales	\$90,000	\$6,157	\$7,605	(\$1,448)	\$62,205	\$66,267	(\$4,062)
Restaurant	\$255,000	\$21,321	\$21,548	(\$227)	\$173,728	\$187,757	(\$14,029)
Special Assessments - Operations	\$21,821	\$1,818	\$1,818	\$0	\$14,547	\$14,547	\$1
Miscellaneous Income	\$15,000	\$1,722	\$1,268	\$454	\$14,411	\$11,045	\$3,366
Total Revenues	\$1,659,488	\$123,760	\$140,201	(\$16,441)	\$1,165,760	\$1,220,361	(\$54,601)
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$16,230	\$1,320	\$1,352	\$32	\$11,793	\$10,816	(\$978)
Travel & Per Diem	\$500	\$0	\$42	\$42	\$15	\$333	\$318
Telephone/Internet	\$10,000	\$56	\$833	\$777	\$6,450	\$6,664	\$214
Postage	\$1,000	\$98	\$83	(\$15)	\$524	\$666	\$142
Printing & Binding	\$1,000	\$0	\$83	\$83	\$720	\$666	(\$54)
Utilities	\$5,000	\$383	\$417	\$34	\$3,279	\$3,332	\$53
Repairs & Maintenance	\$6,000	\$1,646	\$500	(\$1,147)	\$4,423	\$3,998	(\$424)
Pest Control	\$1,000	\$0	\$83	\$83	\$0	\$666	\$666
Advertising	\$15,000	\$258	\$1,250	\$992	\$4,962	\$9,996	\$5,034
Bank Charges	\$25,000	\$2,982	\$2,083	(\$900)	\$18,174	\$16,660	(\$1,514)
Office Supplies	\$3,000	\$117	\$250	\$133	\$864	\$1,999	\$1,136
Operating Supplies	\$5,000	\$1,457	\$417	(\$1,041)	\$6,319	\$3,332	(\$2,987)
Meals	\$200	\$0	\$17	\$17	\$0	\$133	\$133
Dues, Licenses & Subscriptions	\$1,000	\$459	\$83	(\$376)	\$1,254	\$666	(\$588)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$35	\$333	\$298
Training, Education & Employee Relations	\$1,000	\$0	\$83	\$83	\$1,126	\$666	(\$460)
Contractual Security	\$3,500	\$263	\$292	\$29	\$2,139	\$2,332	\$193
IT Services	\$1,900	\$0	\$158	\$158	\$949	\$1,266	\$317
Total Golf Course Expenditures	\$96,830	\$9,038	\$8,066	(\$972)	\$63,026	\$64,528	\$1,502

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Restaurant Expenditures</i>							
Salaries	\$90,091	\$8,300	\$7,507	(\$793)	\$61,677	\$60,058	(\$1,619)
Administrative Fees	\$4,600	\$387	\$383	(\$4)	\$2,759	\$3,067	\$308
FICA Expense	\$7,200	\$737	\$600	(\$137)	\$5,088	\$4,800	(\$288)
Health Insurance	\$3,405	\$226	\$284	\$58	\$1,858	\$2,270	\$412
Workers Compensation	\$1,766	\$161	\$147	(\$14)	\$1,217	\$1,177	(\$40)
Unemployment	\$3,500	\$229	\$292	\$63	\$2,858	\$2,333	(\$525)
Drug Testing	\$300	\$76	\$25	(\$51)	\$403	\$221	(\$182)
Utilities	\$11,000	\$1,002	\$930	(\$73)	\$7,729	\$8,099	\$370
Gas	\$1,000	\$71	\$85	\$14	\$563	\$736	\$173
Repairs & Maintenance	\$7,500	\$460	\$634	\$174	\$4,748	\$5,522	\$774
Pest Control	\$1,800	\$0	\$152	\$152	\$953	\$1,325	\$372
Kitchen Equipment/Supplies	\$750	\$0	\$63	\$63	\$504	\$552	\$48
Paper & Plastic Supplies	\$6,000	\$1,181	\$507	(\$674)	\$5,695	\$4,418	(\$1,277)
Operating Supplies	\$7,500	\$198	\$634	\$436	\$5,341	\$5,522	\$181
Training, Education & Employee Relations	\$1,000	\$72	\$85	\$13	\$947	\$736	(\$211)
Food Cost	\$58,000	\$6,132	\$4,901	(\$1,231)	\$46,008	\$42,705	(\$3,302)
Beer Cost	\$20,000	\$1,700	\$1,690	(\$10)	\$17,355	\$14,726	(\$2,629)
Beverage Cost	\$14,000	\$1,065	\$1,183	\$118	\$10,465	\$10,308	(\$157)
Wine Cost	\$1,200	\$96	\$101	\$5	\$990	\$884	(\$107)
Liquor Cost	\$3,500	\$67	\$296	\$228	\$3,379	\$2,577	(\$802)
Employee Meals	\$3,800	\$461	\$321	(\$140)	\$2,892	\$2,798	(\$94)
Due, Licenses & Subscriptions	\$2,500	\$170	\$208	\$38	\$1,513	\$1,667	\$153
Uniforms	\$1,000	\$0	\$85	\$85	\$24	\$736	\$713
Equipment Lease	\$1,750	\$280	\$146	(\$134)	\$1,260	\$1,167	(\$93)
Total Restaurant Expenditures	\$253,162	\$23,071	\$21,258	(\$1,813)	\$186,226	\$178,405	(\$7,820)
<i>Pro Shop Expenditures</i>							
Salaries	\$93,679	\$6,259	\$7,806	\$1,547	\$49,589	\$62,450	\$12,861
Administrative Fee	\$2,566	\$201	\$214	\$13	\$1,600	\$1,711	\$110
FICA Expense	\$7,166	\$479	\$597	\$118	\$3,794	\$4,777	\$984
Health Insurance	\$683	\$27	\$57	\$30	\$210	\$455	\$245
Workers Compensation	\$1,783	\$125	\$149	\$24	\$988	\$1,189	\$201
Unemployment	\$2,500	\$76	\$208	\$133	\$1,636	\$1,667	\$31
Golf Printing	\$500	\$0	\$42	\$42	\$701	\$333	(\$368)
Utilities	\$7,500	\$652	\$625	(\$27)	\$5,074	\$5,000	(\$74)
Repairs	\$250	\$0	\$21	\$21	\$174	\$167	(\$7)
Pest Control	\$1,800	\$0	\$150	\$150	\$953	\$1,200	\$247
Supplies	\$2,500	\$115	\$208	\$93	\$1,388	\$1,667	\$278
Uniforms	\$750	\$0	\$63	\$63	\$65	\$500	\$435
Dues, Licenses & Subscriptions	\$600	\$0	\$50	\$50	\$0	\$400	\$400
Training, Education & Employee Relations	\$500	\$0	\$42	\$42	\$150	\$333	\$183
Driving Range	\$500	\$0	\$42	\$42	\$0	\$333	\$333
Veterans Program	\$500	\$0	\$42	\$42	\$294	\$333	\$40
Total Pro Shop Expenditures	\$123,777	\$7,933	\$10,314	\$2,381	\$66,616	\$82,515	\$15,899

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Cart Facility</i>							
Salaries	\$55,588	\$5,860	\$4,632	(\$1,228)	\$39,488	\$37,057	(\$2,431)
Administrative Fee	\$5,039	\$447	\$420	(\$28)	\$3,314	\$3,359	\$45
FICA Expense	\$4,355	\$448	\$363	(\$85)	\$3,021	\$2,903	(\$118)
Workers Compensation	\$1,058	\$117	\$88	(\$29)	\$787	\$705	(\$82)
Unemployment	\$2,833	\$274	\$236	(\$38)	\$2,105	\$1,889	(\$216)
Utilities	\$12,000	\$1,182	\$1,000	(\$182)	\$8,291	\$8,000	(\$291)
Fuel	\$500	\$35	\$42	\$6	\$324	\$333	\$9
Cart Lease	\$52,000	\$4,450	\$4,333	(\$117)	\$34,690	\$34,667	(\$23)
Cart Maintenance	\$2,500	\$891	\$208	(\$683)	\$2,641	\$1,667	(\$975)
Cart & Facilities Supplies	\$1,000	\$19	\$83	\$64	\$317	\$667	\$350
Driving Range	\$750	\$213	\$63	(\$150)	\$2,130	\$500	(\$1,630)
Uniforms	\$1,000	\$0	\$83	\$83	\$118	\$667	\$549
Total Cart Facility	\$138,623	\$13,937	\$11,552	(\$2,386)	\$97,225	\$92,413	(\$4,812)
<i>Starter Marshals</i>							
Salaries	\$27,533	\$2,031	\$2,294	\$264	\$20,548	\$18,355	(\$2,193)
Administrative Fee	\$2,800	\$224	\$233	\$10	\$1,661	\$1,867	\$205
FICA Expense	\$2,045	\$155	\$170	\$15	\$1,572	\$1,363	(\$209)
Workers Compensation	\$750	\$41	\$62	\$22	\$409	\$500	\$91
Unemployment	\$1,500	\$88	\$125	\$37	\$1,102	\$1,000	(\$102)
Uniforms	\$750	\$0	\$63	\$63	\$0	\$500	\$500
Total Starter Marshals	\$35,378	\$2,538	\$2,948	\$410	\$25,292	\$23,584	(\$1,708)
<i>Merchandise Sales</i>							
Cost of Goods Sold	\$56,700	\$7,752	\$4,725	(\$3,027)	\$45,368	\$37,800	(\$7,568)
Total Merchandise Sales	\$56,700	\$7,752	\$4,725	(\$3,027)	\$45,368	\$37,800	(\$7,568)
<i>Golf Course Maintenance</i>							
Salaries	\$288,000	\$23,842	\$24,000	\$158	\$191,679	\$192,000	\$321
Administrative Fees	\$6,000	\$489	\$500	\$11	\$3,879	\$4,000	\$121
FICA Expense	\$24,000	\$1,757	\$2,000	\$243	\$13,925	\$16,000	\$2,075
Employee Insurance	\$45,600	\$2,923	\$3,800	\$877	\$21,670	\$30,400	\$8,730
Workers Compensation	\$6,000	\$475	\$500	\$25	\$3,706	\$4,000	\$294
Unemployment	\$6,000	\$142	\$500	\$358	\$4,555	\$4,000	(\$555)
Drug Testing	\$420	\$38	\$35	(\$3)	\$181	\$280	\$99
Consulting Fees	\$6,000	\$500	\$500	\$0	\$4,000	\$4,000	\$0
Telephone/Internet	\$2,700	\$275	\$225	(\$50)	\$1,842	\$1,800	(\$42)
Utilities/Water	\$35,000	\$2,255	\$2,917	\$661	\$16,161	\$23,333	\$7,172
Repairs	\$28,000	\$4,093	\$2,333	(\$1,759)	\$22,369	\$18,667	(\$3,703)
Fuel & Oil	\$45,000	\$3,222	\$3,750	\$528	\$24,565	\$30,000	\$5,435
Pest Control	\$0	\$0	\$0	\$0	\$776	\$0	(\$776)
Irrigation/Drainage	\$18,000	\$390	\$1,500	\$1,110	\$12,420	\$12,000	(\$420)

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
Sand and Topsoil	\$18,000	\$1,705	\$1,500	(\$205)	\$5,582	\$12,000	\$6,418
Flower/Mulch	\$5,000	\$81	\$417	\$336	\$1,307	\$3,333	\$2,026
Chemicals	\$48,000	\$2,898	\$4,000	\$1,102	\$28,626	\$32,000	\$3,374
Fertilizer	\$42,000	\$7,446	\$3,500	(\$3,946)	\$24,703	\$28,000	\$3,297
Seed/Sod	\$9,000	\$0	\$750	\$750	\$4,208	\$6,000	\$1,792
Trash Removal	\$3,000	\$138	\$250	\$112	\$1,071	\$2,000	\$929
Contingency	\$20,000	\$797	\$1,667	\$870	\$6,622	\$13,333	\$6,711
First Aid	\$600	\$0	\$50	\$50	\$326	\$400	\$74
Leased Labor	\$0	\$0	\$0	\$0	\$125	\$0	(\$125)
Office Supplies	\$7,500	\$0	\$625	\$625	\$106	\$5,000	\$4,894
Operating Supplies	\$0	\$577	\$0	(\$577)	\$4,734	\$0	(\$4,734)
Training	\$0	\$0	\$0	\$0	\$449	\$0	(\$449)
Janitorial Supplies	\$3,000	\$40	\$250	\$210	\$40	\$2,000	\$1,960
Soil & Water Testing	\$1,200	\$0	\$100	\$100	\$174	\$800	\$626
Uniforms	\$6,000	\$516	\$500	(\$16)	\$4,499	\$4,000	(\$499)
Equipment Rental	\$6,000	\$0	\$500	\$500	\$0	\$4,000	\$4,000
Equipment Lease	\$71,412	\$5,951	\$5,951	\$0	\$47,781	\$47,608	(\$173)
Small Tools	\$1,200	\$0	\$100	\$100	\$0	\$800	\$800
Truck Maintenance	\$600	\$0	\$50	\$50	\$0	\$400	\$400
IT Services	\$600	\$0	\$50	\$50	\$0	\$400	\$400
Total Golf Course Maintenance	\$753,832	\$60,550	\$62,819	\$2,270	\$452,083	\$502,555	\$50,471
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,000	\$1,000
Arbitrage	\$600	\$50	\$50	\$0	\$400	\$400	\$0
Dissemination	\$1,000	\$83	\$83	\$0	\$667	\$667	(\$0)
Trustee Fees	\$3,750	\$245	\$313	\$67	\$2,737	\$2,500	(\$237)
Annual Audit	\$1,500	\$103	\$125	\$22	\$956	\$1,000	\$44
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$37,520	\$37,520	\$0
Insurance	\$74,000	\$4,762	\$6,167	\$1,404	\$40,930	\$49,333	\$8,403
Property Taxes	\$5,000	\$476	\$417	(\$60)	\$3,685	\$3,333	(\$352)
Total Administrative Expenditures	\$143,630	\$10,410	\$11,969	\$1,559	\$86,895	\$95,753	\$8,858
Renewal & Replacement	\$33,190	\$3,506	\$2,766	(\$740)	\$23,337	\$22,127	(\$1,210)
Operating Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$33,190	\$3,506	\$2,766	(\$740)	\$23,337	\$22,127	(\$1,210)
Total Revenues	\$1,659,488	\$123,760	\$140,201	(\$16,441)	\$1,165,760	\$1,220,361	(\$54,601)
Total Expenditures	\$1,635,122	\$138,736	\$136,417	(\$2,319)	\$1,046,069	\$1,099,681	\$53,612
Operating Income (Loss)	\$24,366	(\$14,976)	\$3,784	(\$18,760)	\$119,691	\$120,680	(\$989)

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

	Adopted Budget	Current Month			Year-to-Date		
		Actuals	Budget	Variance	Actuals	Budget	Variance
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$558,355	\$46,530	\$46,530	\$0	\$372,237	\$372,237	\$0
Interest Income	\$300	\$10	\$25	(\$15)	\$42	\$200	(\$158)
Interest Expense	(\$213,893)	(\$17,824)	(\$17,824)	(\$0)	(\$142,595)	(\$142,595)	(\$0)
Principal Expense	(\$345,000)	(\$28,750)	(\$28,750)	\$0	(\$230,000)	(\$230,000)	\$0
Total Non Operating Revenues/(Expenditures)	(\$238)	(\$35)	(\$20)	(\$15)	(\$317)	(\$159)	(\$158)
Change in Net Assets	\$24,128	(\$15,011)	---	---	\$119,374	---	---
Beginning Net Assets	\$0	---	---	---	(\$3,193,591)	---	---
Ending Net Assets	\$24,128	---	---	---	(\$3,074,217)	---	---

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Maintenance Assessments	\$0	\$127,349	\$588,172	\$13,446	\$18,590	\$12,015	\$17,587	\$5,877	\$0	\$0	\$0	\$0	\$783,037
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$37,520
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	\$0	\$0	\$0	\$0	\$820,557
<i>Administrative Expenditures</i>													
Supervisors Fees	\$2,466	\$2,466	\$2,466	\$2,557	\$3,394	\$2,242	\$2,242	\$2,242	\$0	\$0	\$0	\$0	\$20,075
Engineering Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$0	\$378	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$378
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Trustee Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$153	\$447	\$0	\$0	\$0	\$0	\$3,400
Annual Audit	\$542	\$542	\$542	\$542	\$542	\$542	\$447	\$447	\$0	\$0	\$0	\$0	\$4,144
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$1,667
Management Fees	\$9,043	\$9,043	\$9,043	\$9,043	\$9,043	\$11,043	\$9,043	\$9,043	\$0	\$0	\$0	\$0	\$74,343
Computer Services	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Records Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$16
Postage	\$57	\$86	\$30	\$106	\$108	\$349	\$73	\$68	\$0	\$0	\$0	\$0	\$877
Printing & Binding	\$107	\$355	\$108	\$187	\$109	\$99	\$243	\$230	\$0	\$0	\$0	\$0	\$1,438
Insurance	\$418	\$418	\$418	\$834	\$834	\$834	\$834	\$834	\$0	\$0	\$0	\$0	\$5,427
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	\$0	\$0	\$0	\$0	\$1,002
Office Supplies	\$78	\$24	\$23	\$61	\$23	\$23	\$23	\$23	\$0	\$0	\$0	\$0	\$277
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$0	\$0	\$0	\$0	\$117
Website Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$0	\$0	\$0	\$0	\$1,600
Total Administrative	\$13,985	\$14,438	\$13,824	\$14,402	\$15,128	\$16,330	\$13,874	\$14,114	\$0	\$0	\$0	\$0	\$116,094
<i>Operating Expenditures</i>													
Salaries	\$7,102	\$7,239	\$6,538	\$8,164	(\$969)	\$9,135	\$7,830	\$8,091	\$0	\$0	\$0	\$0	\$53,129
Administrative Fees	\$50	\$52	\$47	\$57	\$0	\$58	\$50	\$52	\$0	\$0	\$0	\$0	\$366
FICA Expense	\$533	\$544	\$491	\$616	(\$73)	\$699	\$599	\$619	\$0	\$0	\$0	\$0	\$4,028
Employee Insurance	\$417	\$417	\$440	\$414	\$450	\$312	(\$807)	\$71	\$0	\$0	\$0	\$0	\$1,714
Workers Compensation	\$141	\$144	\$130	\$163	(\$19)	\$182	\$156	\$135	\$0	\$0	\$0	\$0	\$1,033
Unemployment	\$0	\$0	\$0	\$396	(\$7)	\$481	(\$93)	\$0	\$0	\$0	\$0	\$0	\$777
Other Contractual	\$328	\$400	\$387	\$363	\$387	\$289	\$327	\$288	\$0	\$0	\$0	\$0	\$2,768
Training	\$138	\$0	\$0	\$0	\$0	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$378
Dues, Licenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$275	\$0	\$0	\$0	\$0	\$0	\$0	\$275
Total Operating	\$8,710	\$8,796	\$8,034	\$10,173	(\$232)	\$11,430	\$8,302	\$9,255	\$0	\$0	\$0	\$0	\$64,467

**Viera East General Fund
Month to Month**

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Maintenance Expenditures</i>													
Canal Maintenance	\$0	\$0	\$0	\$0	\$1,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,889
Lake Bank Restoration	\$0	\$0	\$12,753	\$0	\$26,422	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,175
Environmental Services	\$0	\$4,374	\$0	\$0	\$5,060	\$135	\$0	\$4,959	\$0	\$0	\$0	\$0	\$14,528
Water Management System	\$7,565	\$7,765	\$8,677	\$7,565	\$7,763	\$8,875	\$7,565	\$7,765	\$0	\$0	\$0	\$0	\$63,539
Control Burns	\$0	\$3,652	\$0	\$10,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,408
Contingencies	\$0	\$0	\$365	\$840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,205
Fire Line Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basin Repair	\$230	\$0	\$1,346	\$0	\$0	\$2,158	\$0	\$0	\$0	\$0	\$0	\$0	\$3,734
Total Maintenance	\$7,795	\$15,790	\$23,141	\$19,161	\$41,134	\$11,167	\$7,565	\$12,724	\$0	\$0	\$0	\$0	\$138,478
<i>Grounds Maintenance Expenditures</i>													
Salaries	\$10,446	\$10,924	\$9,827	\$12,034	\$10,055	\$11,119	\$10,788	\$11,119	\$0	\$0	\$0	\$0	\$86,311
Administrative Fees	\$228	\$244	\$221	\$268	\$221	\$244	\$236	\$244	\$0	\$0	\$0	\$0	\$1,907
FICA	\$740	\$775	\$697	\$865	\$723	\$801	\$777	\$801	\$0	\$0	\$0	\$0	\$6,179
Health Insurance	\$1,818	\$1,818	\$1,814	\$1,758	\$1,774	\$1,860	\$1,774	\$1,777	\$0	\$0	\$0	\$0	\$14,391
Workers Compensation	\$208	\$218	\$196	\$239	\$200	\$222	\$215	\$221	\$0	\$0	\$0	\$0	\$1,718
Unemployment	\$17	\$17	\$16	\$837	\$454	\$357	(\$20)	\$15	\$0	\$0	\$0	\$0	\$1,693
Contract Labor	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$114	\$114	\$114	\$114	\$127	\$117	\$114	\$114	\$0	\$0	\$0	\$0	\$928
Utilities	\$450	\$500	\$390	\$349	\$374	\$384	\$544	\$486	\$0	\$0	\$0	\$0	\$3,477
Insurance	\$86	\$86	\$86	\$86	\$86	\$86	\$86	\$86	\$0	\$0	\$0	\$0	\$689
Repairs	\$488	\$248	\$1,195	\$1,087	\$250	\$1,133	\$708	\$826	\$0	\$0	\$0	\$0	\$5,935
Fuel	\$1,626	\$1,366	\$1,198	\$1,787	\$1,037	\$1,781	\$1,100	\$1,448	\$0	\$0	\$0	\$0	\$11,343
Park Maintenance	\$144	\$137	\$172	\$152	\$145	\$152	\$596	\$158	\$0	\$0	\$0	\$0	\$1,657
Chemicals	\$462	\$215	\$388	\$344	\$278	\$566	\$438	\$199	\$0	\$0	\$0	\$0	\$2,889
Contingencies	\$0	\$673	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673
Refuse	\$215	\$215	\$215	\$215	\$860	\$860	\$0	\$0	\$0	\$0	\$0	\$0	\$2,580
Office Supplies	\$35	\$0	\$0	\$0	\$77	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$146
Uniforms	\$338	\$191	\$239	\$191	\$191	\$239	\$191	\$191	\$0	\$0	\$0	\$0	\$1,773
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	\$0	\$0	\$0	\$0	\$20,303
Total Grounds Maintenance	\$19,954	\$20,278	\$19,304	\$22,865	\$19,389	\$22,494	\$20,085	\$20,223	\$0	\$0	\$0	\$0	\$164,593
Total Expenditures	\$50,443	\$59,302	\$64,303	\$66,600	\$75,420	\$61,421	\$49,826	\$56,316	\$0	\$0	\$0	\$0	\$483,632
Excess Revenue/(Expenditures)	(\$45,753)	\$72,737	\$528,559	(\$48,464)	(\$52,140)	(\$44,716)	(\$27,549)	(\$45,749)	\$0	\$0	\$0	\$0	\$336,925

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	0	0	0	0	25,897
Prepaid	904	729	797	941	747	1,045	850	687	0	0	0	0	6,700
<i>Revenue per Round</i>													
Public	\$24	\$30	\$31	\$33	\$33	\$33	\$28	\$0	\$0	\$0	\$0	\$0	\$30
<i>Revenues:</i>													
Greens Fees	\$68,365	\$71,398	\$67,746	\$112,790	\$110,673	\$148,787	\$113,047	\$76,545	\$0	\$0	\$0	\$0	\$769,352
Greens Cards - Sales	\$7,483	\$4,096	\$1,483	\$9,494	\$7,282	\$6,204	\$6,731	\$2,768	\$0	\$0	\$0	\$0	\$45,541
Greens Cards - Usage	(\$19,272)	(\$10,854)	(\$9,319)	(\$15,849)	(\$12,730)	(\$15,611)	(\$10,572)	(\$6,309)	\$0	\$0	\$0	\$0	(\$100,516)
Season Advance/Trail Fees	\$11,870	\$15,163	\$18,454	\$21,453	\$23,739	\$23,523	\$18,619	\$15,290	\$0	\$0	\$0	\$0	\$148,111
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	\$0	\$0	\$0	\$0	\$33,296
Golf Lessons	\$1,175	\$85	\$125	\$535	\$245	\$530	\$624	\$747	\$0	\$0	\$0	\$0	\$4,066
Merchandise Sales	\$5,824	\$5,808	\$6,993	\$9,569	\$5,505	\$12,336	\$10,013	\$6,157	\$0	\$0	\$0	\$0	\$62,205
Restaurant	\$19,570	\$16,281	\$16,342	\$22,627	\$19,938	\$30,473	\$27,176	\$21,321	\$0	\$0	\$0	\$0	\$173,728
Special Assessments - Operations	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$1,818	\$0	\$0	\$0	\$0	\$14,547
Miscellaneous Income	(\$78)	\$158	\$1,997	\$3,504	\$43	\$4,195	\$2,870	\$1,722	\$0	\$0	\$0	\$0	\$14,411
Total Revenues	\$100,860	\$107,338	\$109,267	\$170,502	\$160,670	\$218,066	\$175,298	\$123,760	\$0	\$0	\$0	\$0	\$1,165,760
<i>Golf Course Expenditures:</i>													
Other Contractual Services	\$1,329	\$1,229	\$2,326	\$1,294	\$1,216	\$1,222	\$1,857	\$1,320	\$0	\$0	\$0	\$0	\$11,793
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	\$0	\$0	\$0	\$0	\$6,450
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	\$0	\$0	\$0	\$720
Utilities	\$415	\$396	\$370	\$491	\$417	\$383	\$424	\$383	\$0	\$0	\$0	\$0	\$3,279
Repairs & Maintenance	\$1,180	\$73	\$395	\$185	\$252	\$324	\$368	\$1,646	\$0	\$0	\$0	\$0	\$4,423
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	\$0	\$0	\$0	\$0	\$4,962
Bank Charges	\$1,635	\$1,684	\$1,479	\$1,920	\$2,368	\$2,705	\$3,402	\$2,982	\$0	\$0	\$0	\$0	\$18,174
Office Supplies	\$148	\$117	\$108	\$36	\$75	\$134	\$130	\$117	\$0	\$0	\$0	\$0	\$864
Operating Supplies	\$663	\$390	\$671	\$1,136	\$550	\$641	\$811	\$1,457	\$0	\$0	\$0	\$0	\$6,319
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	\$0	\$0	\$0	\$1,254
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	\$0	\$0	\$0	\$0	\$2,139
IT Services	\$0	\$0	\$0	\$150	\$200	\$300	\$299	\$0	\$0	\$0	\$0	\$0	\$949
Total Golf Course Expenditures	\$7,119	\$5,250	\$9,733	\$6,548	\$6,879	\$8,768	\$9,691	\$9,038	\$0	\$0	\$0	\$0	\$63,026

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Restaurant Expenditures:</i>													
Salaries	\$7,008	\$6,188	\$6,723	\$8,564	\$6,445	\$9,608	\$8,841	\$8,300	\$0	\$0	\$0	\$0	\$61,677
Administrative Fees	\$267	\$307	\$362	\$331	\$326	\$413	\$366	\$387	\$0	\$0	\$0	\$0	\$2,759
FICA Expense	\$495	\$576	\$574	\$784	\$604	\$744	\$573	\$737	\$0	\$0	\$0	\$0	\$5,088
Health Insurance	\$258	\$258	\$260	\$180	\$226	\$226	\$226	\$226	\$0	\$0	\$0	\$0	\$1,858
Workers Compensation	\$139	\$123	\$134	\$167	\$129	\$187	\$177	\$161	\$0	\$0	\$0	\$0	\$1,217
Unemployment	\$249	\$245	\$145	\$674	\$438	\$549	\$329	\$229	\$0	\$0	\$0	\$0	\$2,858
Drug Testing	\$0	\$70	\$0	\$105	\$0	\$152	\$0	\$76	\$0	\$0	\$0	\$0	\$403
Utilities	\$952	\$992	\$905	\$1,025	\$957	\$973	\$922	\$1,002	\$0	\$0	\$0	\$0	\$7,729
Gas	\$74	\$64	\$65	\$91	\$57	\$99	\$44	\$71	\$0	\$0	\$0	\$0	\$563
Repairs & Maintenance	\$1,761	\$617	\$344	\$544	\$446	\$309	\$269	\$460	\$0	\$0	\$0	\$0	\$4,748
Pest Control	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$953
Kitchen Equipment/Supplies	\$0	\$143	\$176	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Paper and Plastic Supplies	\$762	\$324	\$593	\$599	\$744	\$831	\$662	\$1,181	\$0	\$0	\$0	\$0	\$5,695
Operating Supplies	\$806	\$172	\$295	\$478	\$358	\$571	\$2,462	\$198	\$0	\$0	\$0	\$0	\$5,341
Training, Education & Employee Relations	\$72	\$72	\$122	\$72	\$296	\$172	\$72	\$72	\$0	\$0	\$0	\$0	\$947
Food Cost	\$6,771	\$4,735	\$5,106	\$4,789	\$5,128	\$6,813	\$6,534	\$6,132	\$0	\$0	\$0	\$0	\$46,008
Beer Cost	\$1,636	\$1,909	\$1,455	\$2,180	\$2,520	\$2,887	\$3,068	\$1,700	\$0	\$0	\$0	\$0	\$17,355
Beverage Cost	\$1,110	\$981	\$1,717	\$1,055	\$1,084	\$1,541	\$1,911	\$1,065	\$0	\$0	\$0	\$0	\$10,465
Wine Cost	\$45	\$69	\$114	\$120	\$124	\$254	\$169	\$96	\$0	\$0	\$0	\$0	\$990
Liquor Cost	\$71	\$283	\$422	\$462	\$812	\$129	\$1,133	\$67	\$0	\$0	\$0	\$0	\$3,379
Employee Meals	\$389	\$324	\$346	\$321	\$244	\$396	\$411	\$461	\$0	\$0	\$0	\$0	\$2,892
Due, Licenses & Subscriptions	\$208	\$208	\$208	\$208	\$170	\$170	\$170	\$170	\$0	\$0	\$0	\$0	\$1,513
Uniforms	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
Equipment Lease	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$280	\$0	\$0	\$0	\$0	\$1,260
Total Restaurant Expenditures	\$23,349	\$18,934	\$20,342	\$23,234	\$21,383	\$27,299	\$28,614	\$23,071	\$0	\$0	\$0	\$0	\$186,226
<i>Proshop:</i>													
Salaries	\$6,137	\$5,724	\$4,841	\$6,685	\$5,222	\$8,331	\$6,391	\$6,259	\$0	\$0	\$0	\$0	\$49,589
Administrative Fees	\$231	\$190	\$181	\$220	\$181	\$201	\$194	\$201	\$0	\$0	\$0	\$0	\$1,600
FICA	\$469	\$438	\$370	\$511	\$400	\$637	\$489	\$479	\$0	\$0	\$0	\$0	\$3,794
Health Insurance	\$27	\$27	\$27	\$19	\$27	\$27	\$27	\$27	\$0	\$0	\$0	\$0	\$210
Workers Compensation	\$122	\$114	\$96	\$133	\$104	\$166	\$127	\$125	\$0	\$0	\$0	\$0	\$988
Unemployment	\$134	\$113	\$39	\$469	\$290	\$309	\$207	\$76	\$0	\$0	\$0	\$0	\$1,636
Golf Printing	\$139	\$0	\$0	\$0	\$0	\$0	\$562	\$0	\$0	\$0	\$0	\$0	\$701
Utilities	\$637	\$699	\$610	\$629	\$636	\$627	\$584	\$652	\$0	\$0	\$0	\$0	\$5,074
Repairs	\$0	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Pest Control	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$953
Supplies	\$207	\$221	\$105	\$158	\$105	\$321	\$158	\$115	\$0	\$0	\$0	\$0	\$1,388
Uniforms	\$0	\$46	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65
Dues, Licenses & Subscriptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training/Education	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
Driving Range	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Veterans Program	\$0	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294
Total Pro Shop Expenditures	\$8,239	\$8,003	\$6,576	\$9,134	\$7,102	\$10,754	\$8,875	\$7,933	\$0	\$0	\$0	\$0	\$66,616
<i>Merchandise Sales:</i>													
Cost of Goods Sold	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$10,747	\$7,752	\$0	\$0	\$0	\$0	\$45,368
Total Merchandise Sales	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$10,747	\$7,752	\$0	\$0	\$0	\$0	\$45,368

Viera East Golf Course
Month to Month

Cart Facility:

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Salaries	\$4,227	\$4,267	\$3,425	\$5,005	\$4,597	\$6,134	\$5,973	\$5,860	\$0	\$0	\$0	\$0	\$39,488
Administrative Fees	\$397	\$410	\$370	\$450	\$370	\$435	\$433	\$447	\$0	\$0	\$0	\$0	\$3,314
FICA Expense	\$323	\$326	\$262	\$383	\$352	\$469	\$457	\$448	\$0	\$0	\$0	\$0	\$3,021
Workers Compensation	\$84	\$85	\$68	\$100	\$92	\$122	\$119	\$117	\$0	\$0	\$0	\$0	\$787
Unemployment	\$222	\$220	\$177	\$284	\$255	\$340	\$331	\$274	\$0	\$0	\$0	\$0	\$2,105
Utilities	\$760	\$1,023	\$1,013	\$1,038	\$1,096	\$1,114	\$1,065	\$1,182	\$0	\$0	\$0	\$0	\$8,291
Fuel	\$48	\$32	\$32	\$53	\$28	\$74	\$22	\$35	\$0	\$0	\$0	\$0	\$324
Golf Cart Lease	\$4,320	\$4,320	\$4,320	\$4,320	\$4,320	\$4,320	\$4,320	\$4,450	\$0	\$0	\$0	\$0	\$34,690
Cart Maintenance	\$38	\$385	\$611	\$217	\$379	\$120	\$0	\$891	\$0	\$0	\$0	\$0	\$2,641
Cart & Facilities Supplies	\$45	\$47	\$53	\$66	\$0	\$67	\$20	\$19	\$0	\$0	\$0	\$0	\$317
Driving Range	\$217	\$91	\$0	\$0	\$0	\$0	\$1,609	\$213	\$0	\$0	\$0	\$0	\$2,130
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	\$0	\$0	\$0	\$0	\$97,225

Starter Marshals:

Salaries	\$1,560	\$2,210	\$1,637	\$3,025	\$3,286	\$3,628	\$3,172	\$2,031	\$0	\$0	\$0	\$0	\$20,548
Administrative Fees	\$180	\$186	\$200	\$245	\$202	\$224	\$200	\$224	\$0	\$0	\$0	\$0	\$1,661
FICA Expense	\$119	\$169	\$125	\$231	\$251	\$278	\$243	\$155	\$0	\$0	\$0	\$0	\$1,572
Workers Compensation	\$31	\$44	\$33	\$60	\$65	\$72	\$63	\$41	\$0	\$0	\$0	\$0	\$409
Unemployment	\$82	\$116	\$86	\$170	\$182	\$201	\$176	\$88	\$0	\$0	\$0	\$0	\$1,102
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	\$0	\$0	\$0	\$0	\$25,292

Golf Course Maintenance:

Salaries	\$23,769	\$23,101	\$25,804	\$25,209	\$20,648	\$24,326	\$24,980	\$23,842	\$0	\$0	\$0	\$0	\$191,679
Administrative Fees	\$554	\$532	\$475	\$522	\$441	\$547	\$319	\$489	\$0	\$0	\$0	\$0	\$3,879
FICA Expense	\$1,786	\$1,726	\$1,636	\$1,873	\$1,516	\$1,794	\$1,836	\$1,757	\$0	\$0	\$0	\$0	\$13,925
Employee Insurance	\$2,896	\$1,850	\$2,054	\$1,728	\$2,923	\$4,374	\$2,923	\$2,923	\$0	\$0	\$0	\$0	\$21,670
Workers Compensation	\$473	\$458	\$428	\$502	\$409	\$480	\$481	\$475	\$0	\$0	\$0	\$0	\$3,706
Unemployment	\$420	\$221	\$144	\$1,763	\$761	\$715	\$388	\$142	\$0	\$0	\$0	\$0	\$4,555
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	\$0	\$0	\$0	\$0	\$4,000
Telephone/Internet	\$0	\$233	\$264	\$280	\$264	\$264	\$264	\$275	\$0	\$0	\$0	\$0	\$1,842
Utilities/Water	\$2,055	\$2,196	\$1,899	\$1,507	\$1,745	\$1,808	\$2,695	\$2,255	\$0	\$0	\$0	\$0	\$16,161
Repairs	\$1,278	\$1,359	\$1,772	\$3,558	\$1,866	\$3,487	\$4,956	\$4,093	\$0	\$0	\$0	\$0	\$22,369
Fuel & Oil	\$3,569	\$2,834	\$2,629	\$3,890	\$2,277	\$4,013	\$2,130	\$3,222	\$0	\$0	\$0	\$0	\$24,565
Pest Control	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$0	\$0	\$0	\$0	\$0	\$776
Irrigation/Drainage	\$1,972	\$1,721	\$29	\$2,278	\$1,799	\$3,004	\$1,227	\$390	\$0	\$0	\$0	\$0	\$12,420
Sand and Topsoil	\$0	\$546	\$270	\$1,432	\$270	\$0	\$1,359	\$1,705	\$0	\$0	\$0	\$0	\$5,582
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	\$0	\$0	\$0	\$0	\$28,626
Fertilizer	\$0	\$1,934	\$2,571	\$3,075	\$3,213	\$2,924	\$3,539	\$7,446	\$0	\$0	\$0	\$0	\$24,703
Seed/Sod	\$0	\$701	\$701	\$701	\$701	\$701	\$701	\$0	\$0	\$0	\$0	\$0	\$4,208
Trash Removal	\$133	\$133	\$133	\$133	\$133	\$133	\$138	\$138	\$0	\$0	\$0	\$0	\$1,071
Contingency	\$0	\$3,223	\$2,083	\$0	\$0	\$60	\$460	\$797	\$0	\$0	\$0	\$0	\$6,622
First Aid	\$100	\$50	\$0	\$92	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$326
Leased Labor	\$0	\$0	\$0	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125
Office Supplies	\$64	\$0	\$0	\$0	\$0	\$0	\$42	\$0	\$0	\$0	\$0	\$0	\$106
Operating Supplies	\$679	\$623	\$1,281	\$0	\$949	\$80	\$545	\$577	\$0	\$0	\$0	\$0	\$4,734
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$449	\$0	\$0	\$0	\$0	\$0	\$449
Janitorial Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0	\$0	\$0	\$0	\$40
Soil & Water Testing	\$0	\$0	\$0	\$174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174
Uniforms	\$523	\$480	\$645	\$516	\$516	\$788	\$516	\$516	\$0	\$0	\$0	\$0	\$4,499
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	\$0	\$0	\$0	\$0	\$47,781
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	\$0	\$0	\$0	\$0	\$452,083

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Administrative Expenditures:</i>													
Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Arbitrage	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$0	\$0	\$0	\$0	\$400
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Trustee Fees	\$313	\$313	\$313	\$313	\$313	\$313	\$617	\$245	\$0	\$0	\$0	\$0	\$2,737
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$103	\$103	\$0	\$0	\$0	\$0	\$956
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$0	\$0	\$0	\$0	\$37,520
Insurance	\$6,167	\$6,167	\$6,167	\$3,381	\$4,762	\$4,762	\$4,762	\$4,762	\$0	\$0	\$0	\$0	\$40,930
Property Taxes	\$413	\$413	\$476	\$476	\$476	\$477	\$476	\$476	\$0	\$0	\$0	\$0	\$3,685
Total Administrative Expenditures	\$11,840	\$11,840	\$11,904	\$9,118	\$10,500	\$10,500	\$10,782	\$10,410	\$0	\$0	\$0	\$0	\$86,895
<i>Reserves:</i>													
Renewal & Replacement	\$2,497	\$2,017	\$2,147	\$2,185	\$3,410	\$3,213	\$4,361	\$3,506	\$0	\$0	\$0	\$0	\$23,337
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	\$0	\$0	\$0	\$0	\$23,337
Total Revenues	\$100,860	\$107,338	\$109,267	\$170,502	\$160,670	\$218,066	\$175,298	\$123,760	\$0	\$0	\$0	\$0	\$1,165,760
Total Expenditures	\$123,248	\$116,089	\$127,588	\$131,644	\$117,332	\$141,353	\$150,078	\$138,736	\$0	\$0	\$0	\$0	\$1,046,069
Operating Income (Loss)	(\$22,388)	(\$8,751)	(\$18,321)	\$38,858	\$43,337	\$76,713	\$25,220	(\$14,976)	\$0	\$0	\$0	\$0	\$119,691
<i>Non Operating Revenues/(Expenditures):</i>													
Special Assessments - Debt Service	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$46,530	\$0	\$0	\$0	\$0	\$372,237
Interest Income	\$5	\$5	\$4	\$4	\$4	\$3	\$6	\$10	\$0	\$0	\$0	\$0	\$42
Interest Expense	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	(\$17,824)	\$0	\$0	\$0	\$0	(\$142,595)
Principal Expense	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	(\$28,750)	\$0	\$0	\$0	\$0	(\$230,000)
Total Non Operating Revenues/(Expenditures)	(\$40)	(\$40)	(\$41)	(\$41)	(\$41)	(\$41)	(\$38)	(\$35)	\$0	\$0	\$0	\$0	(\$317)
Net Non Operating Income / (Loss)	(\$22,428)	(\$8,791)	(\$18,362)	\$38,817	\$43,296	\$76,672	\$25,182	(\$15,011)	\$0	\$0	\$0	\$0	\$119,374

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	\$0	\$0	\$0	\$0	\$62,205
Total Revenues	\$5,824	\$5,808	\$6,993	\$9,569	\$5,505	\$12,336	\$10,013	\$6,157	\$0	\$0	\$0	\$0	\$62,205
<i>Expenditures</i>													
Cost of Goods Sold	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$10,747	\$7,752	\$0	\$0	\$0	\$0	\$45,368
Total Expenditures	\$4,943	\$2,564	\$8,535	\$7,273	\$3,372	\$183	\$10,747	\$7,752	\$0	\$0	\$0	\$0	\$45,368
Operating Income (Loss)	\$881	\$3,244	(\$1,543)	\$2,296	\$2,133	\$12,154	(\$734)	(\$1,595)	\$0	\$0	\$0	\$0	\$16,837

Viera East
Community Development District

Restaurant
Statement of Revenues & Expenditures

	October	November	December	January	February	March	April	May	June	July	August	September	Total
<i>Revenues</i>													
Food Sales	\$9,960	\$8,134	\$8,663	\$11,292	\$9,679	\$14,156	\$12,861	\$11,138	\$0	\$0	\$0	\$0	\$85,884
Wine Sales	\$109	\$187	\$120	\$393	\$333	\$503	\$422	\$297	\$0	\$0	\$0	\$0	\$2,364
Beer Sales	\$5,167	\$4,266	\$3,934	\$5,745	\$5,451	\$9,391	\$7,361	\$4,890	\$0	\$0	\$0	\$0	\$46,205
Beverage Sales	\$2,950	\$2,353	\$2,433	\$3,348	\$2,773	\$4,417	\$5,033	\$3,629	\$0	\$0	\$0	\$0	\$26,937
Liquor Sales	\$1,202	\$1,341	\$1,192	\$1,849	\$1,702	\$2,005	\$1,499	\$1,366	\$0	\$0	\$0	\$0	\$12,156
Gift Cards - Restaurant (Sales)	\$3,550	\$906	\$2,702	\$1,831	\$1,632	\$986	\$969	\$616	\$0	\$0	\$0	\$0	\$13,192
Gift Cards/Season Advance- Rest. (Usage)	(\$3,459)	(\$2,617)	(\$3,640)	(\$3,418)	(\$2,258)	(\$2,565)	(\$1,747)	(\$1,665)	\$0	\$0	\$0	\$0	(\$21,369)
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	\$0	\$0	\$0	\$0	\$8,360
Total Revenues	\$19,570	\$16,281	\$16,342	\$22,627	\$19,938	\$30,473	\$27,176	\$21,321	\$0	\$0	\$0	\$0	\$173,728
<i>Expenditures</i>													
Salaries	\$7,008	\$6,188	\$6,723	\$8,564	\$6,445	\$9,608	\$8,841	\$8,300	\$0	\$0	\$0	\$0	\$61,677
Administrative Fees	\$267	\$307	\$362	\$331	\$326	\$413	\$366	\$387	\$0	\$0	\$0	\$0	\$2,759
FICA Expense	\$495	\$576	\$574	\$784	\$604	\$744	\$573	\$737	\$0	\$0	\$0	\$0	\$5,088
Health Insurance	\$258	\$258	\$260	\$180	\$226	\$226	\$226	\$226	\$0	\$0	\$0	\$0	\$1,858
Workers Compensation	\$139	\$123	\$134	\$167	\$129	\$187	\$177	\$161	\$0	\$0	\$0	\$0	\$1,217
Unemployment	\$249	\$245	\$145	\$674	\$438	\$549	\$329	\$229	\$0	\$0	\$0	\$0	\$2,858
Drug Testing	\$0	\$70	\$0	\$105	\$0	\$152	\$0	\$76	\$0	\$0	\$0	\$0	\$403
Utilities	\$952	\$992	\$905	\$1,025	\$957	\$973	\$922	\$1,002	\$0	\$0	\$0	\$0	\$7,729
Gas	\$74	\$64	\$65	\$91	\$57	\$99	\$44	\$71	\$0	\$0	\$0	\$0	\$563
Repairs & Maintenance	\$1,761	\$617	\$344	\$544	\$446	\$309	\$269	\$460	\$0	\$0	\$0	\$0	\$4,748
Pest Control	\$136	\$136	\$136	\$136	\$136	\$136	\$136	\$0	\$0	\$0	\$0	\$0	\$953
Kitchen Equipment/Supplies	\$0	\$143	\$176	\$186	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504
Paper & Plastic Supplies	\$762	\$324	\$593	\$599	\$744	\$831	\$662	\$1,181	\$0	\$0	\$0	\$0	\$5,695
Operating Supplies	\$806	\$172	\$295	\$478	\$358	\$571	\$2,462	\$198	\$0	\$0	\$0	\$0	\$5,341
Training, Education & Employee Relations	\$72	\$72	\$122	\$72	\$296	\$172	\$72	\$72	\$0	\$0	\$0	\$0	\$947
Food Cost	\$6,771	\$4,735	\$5,106	\$4,789	\$5,128	\$6,813	\$6,534	\$6,132	\$0	\$0	\$0	\$0	\$46,008
Beer Cost	\$1,636	\$1,909	\$1,455	\$2,180	\$2,520	\$2,887	\$3,068	\$1,700	\$0	\$0	\$0	\$0	\$17,355
Beverage Cost	\$1,110	\$981	\$1,717	\$1,055	\$1,084	\$1,541	\$1,911	\$1,065	\$0	\$0	\$0	\$0	\$10,465
Wine Cost	\$45	\$69	\$114	\$120	\$124	\$254	\$169	\$96	\$0	\$0	\$0	\$0	\$990
Liquor Cost	\$71	\$283	\$422	\$462	\$812	\$129	\$1,133	\$67	\$0	\$0	\$0	\$0	\$3,379
Employee Meals	\$389	\$324	\$346	\$321	\$244	\$396	\$411	\$461	\$0	\$0	\$0	\$0	\$2,892
Due, Licenses & Subscriptions	\$208	\$208	\$208	\$208	\$170	\$170	\$170	\$170	\$0	\$0	\$0	\$0	\$1,513
Uniforms	\$0	\$0	\$0	\$24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24
Equipment Lease	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$280	\$0	\$0	\$0	\$0	\$1,260
Total Expenditures	\$23,349	\$18,934	\$20,342	\$23,234	\$21,383	\$27,299	\$28,614	\$23,071	\$0	\$0	\$0	\$0	\$186,226
Operating Income (Loss)	(\$3,779)	(\$2,653)	(\$4,000)	(\$607)	(\$1,445)	\$3,175	(\$1,438)	(\$1,751)	\$0	\$0	\$0	\$0	(\$12,498)

Viera East Cash Flow Analysis FY 2015

I. Cash Flows:

	Actuals												Projections				
	October	November	December	January	February	March	April	May	June	July	August	September	Totals				
Starting Funds																	
Carry Forward	\$91,194	\$68,806	\$60,055	\$41,734	\$80,592	\$123,930	\$200,643	\$225,863	\$210,887	\$206,069	\$178,257	\$161,793					
Revenues																	
Golf Course	\$100,860	\$107,338	\$109,267	\$170,502	\$160,670	\$218,066	\$175,298	\$123,760	\$129,720	\$106,793	\$118,093	\$84,521	\$1,604,897				
Course Operations	\$87,290	\$91,057	\$92,926	\$147,875	\$140,732	\$187,593	\$148,122	\$102,439	\$109,805	\$90,447	\$99,988	\$71,643	\$1,363,916				
Restaurant	\$19,370	\$16,281	\$16,342	\$22,627	\$19,938	\$30,473	\$27,176	\$21,321	\$19,916	\$16,346	\$18,105	\$12,878	\$240,972				
Total All Cash	\$192,054	\$176,144	\$169,322	\$212,236	\$241,262	\$341,996	\$375,941	\$349,623	\$340,607	\$311,862	\$286,350	\$246,313	\$1,604,887				
Expenses																	
Golf Course	\$123,248	\$116,089	\$127,588	\$131,644	\$117,332	\$141,353	\$160,078	\$138,736	\$135,538	\$133,605	\$134,558	\$131,728	\$1,581,496				
Course Operations	\$99,899	\$97,155	\$107,246	\$108,410	\$95,949	\$114,054	\$121,464	\$115,665	\$115,163	\$115,163	\$115,163	\$115,163	\$1,320,495				
Restaurant	\$23,349	\$18,934	\$20,342	\$23,234	\$21,383	\$27,299	\$28,614	\$23,071	\$20,374	\$18,442	\$19,394	\$16,564	\$261,000				
Cash Less Expenses	\$68,806	\$60,055	\$41,734	\$80,592	\$123,930	\$200,643	\$225,863	\$210,887	\$205,069	\$178,257	\$161,793	\$114,586					

Projected Revenues FY 2015 \$1,604,887
 Projected Expenses FY 2015 \$1,581,496
 Projected Surplus(Deficit) FY 2015 \$23,392