

*Viera East Community
Development District*

Agenda

October 28, 2021

AGENDA

Viera East

Community Development District

219 East Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

October 21, 2021

Board of Supervisors
Viera East Community
Development District

Dear Board Members:

The Board of Supervisors of the Viera East Community Development District will meet **Thursday, October 28, 2021 at 7:00 p.m.** in the **Multi-Purpose Room, Faith Lutheran Church, 5550 Faith Drive, Viera, FL.**

- I. Roll Call
- II. Pledge of Allegiance
- III. Public Comment Period – Items on Agenda
- IV. Approval of Minutes of the September 9, 2021 Meeting
- V. New Business
 - A. Consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for Fiscal Year 2021
 - B. Consideration of Lease for Golf Carts
 - C. Consideration of Surplus Equipment
 - D. Discussion of Restaurant Improvements
 - E. Discussion of Woodside Park Electrical Upgrades
- VI. Old Business
 - A. Brevard County Lake Planting Grant Update
 - B. Farmers Market/Craft Fairs at Woodside Park
 - C. Action Items List
- VII. Staff Reports
 - A. General Manager’s Report
 - B. District Manager’s Report
 - C. Lifestyle/Marketing Report
- VIII. Treasurer’s Report – Consideration of Financial Statements
 - A. Approval of Check Register
 - B. Balance Sheet and Income Statement
- IX. Supervisor’s Requests
 - A. Discussion of Letter Regarding Turn Lane at IRCC – *Requested by Supervisor Carnesale*
- X. Public Comment Period – All Items
- XI. Adjournment

The third order of business of the Board of Supervisors meeting is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items.

The fourth order of business is approval of minutes of the September 9, 2021 Board of Supervisors. A copy of the minutes are enclosed for your review.

The fifth order of business is New Business. Section A is consideration of Agreement with Berger, Toombs, Elam, Gaines & Frank to Provide Auditing Services for Fiscal Year 2021. A copy of the agreement is enclosed for your review. Section B is consideration of lease for golf carts. Section C is consideration of surplus equipment. Section D is discussion of restaurant improvements. Section E is discussion of Woodside Park electrical upgrades.

The sixth order of business is Old Business. Section A is Brevard County lake planting grant update. Section B is survey monkey. Section C is farmers market/craft fairs at Woodside Park. Section D is action items list. A copy of the list is enclosed for your review.

The seventh order of business is the Staff Reports. Section A is the General Manager's Report. Section B is the District Manager's Report. Section C is the lifestyle/marketing report.

The eighth order of business is the Treasurer's Report. Section A includes the check register being submitted for approval and Section B includes the balance sheet and income statement for your review.

The balance of the agenda will be discussed at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,



Jason Showe
District Manager

Cc: Brian Jones, District Counsel
Rey Malave, District Engineer
Tim Melloh, General Manager

MINUTES

MINUTES OF MEETING
VIERA EAST
COMMUNITY DEVELOPMENT DISTRICT

The recessed meeting of August 26, 2021 of the Board of Supervisors of the Viera East Community Development District was reconvened on Thursday, September 9, 2021 at 7:00 p.m. at Faith Lutheran Church in the Multi-Purpose Room, 5550 Faith Drive, Viera, Florida

Present and constituting a quorum were:

Rob Dale	Chairman
Pete Carnesale	Vice Chairman
Steve Colasinski	Treasurer
Paul McCarthy	Assistant Secretary
David Bedwell	Assistant Secretary

Also present were:

Jason Showe	District Manager
Tim Melloh	General Manager
Jeff Spencer	Restaurant Vendor
Residents	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Showe called the meeting to order at 7:00 p.m. All Supervisors were present.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Public Comment Period – Items on Agenda

Mr. Showe: I don't have any request to speak forums, but we can open it up for any members of the audience who would like to provide comments on the continued Board of Supervisors meeting today. We ask that you please state your name and address and keep your comments to three minutes, please. Hearing none,

Mr. Dale: We're going to close that.

FOURTH ORDER OF BUSINESS**Presentation from Jeff Spencer**

Mr. Dale: All of the Board members received a resume from a highly-qualified gentleman who is here with us this evening. We are going to give him a chance to share some of his thoughts and ideas. His name is Mr. Jeff Spencer and he will share his ideas for 10 minutes or so and then we're going to give the Board Members a chance to throw a million questions at him.

Mr. Spencer: Good afternoon, evening. Thank you guys very much for letting me speak today. I'm really excited to be up here.

Mr. Spencer: So, last week we've been since last week talking about Divots Grill over at the Clubhouse. About what's going on over there and what the opportunities were. I was contacted by someone else who thought that I would be a really good fit for this. I wanted to give you a little bit of insight and a little bit of my background. I don't know if you guys have read my resume, it's long. It's a 20-year career, but I kind of want to give you a little bit of information about me. I went to culinary school at the Walt Disney World Center for Hospitality and Culinary Arts many, many years ago. Over the last 20 years, I have had the opportunity to work with and work for a lot of great places. I really started my career in hotels. I worked at the Radisson in Port Canaveral. When you work at a hotel, these days you're one of The Last of the Mohicans. The young guys now, they don't seem to know as much as the older guys and I was fortunate to be able to do that. I spent four years at La Cita Golf & Country Club (La Cita) in Titusville, which was a privately-owned private course when it was full service. We had full banquets, restaurant, special events. I was able to gain a wealth of information and I got to learn a lot about the golf business, because all of us are in that golf lifestyle, there are certain things that's a little different than someone that just works in a restaurant. It's the golf life, it's cool. I also had the opportunity to be a corporate chef for a company called US Foods, where I got to travel the country and work all over with amazing chefs, celebrity chefs. One week we were in Los Angeles, the next week we were in Atlantic City and we got to do all kinds of stuff. It was really a great experience. Then most recently, I was the Food and Beverage Director/Corporate Chef for Long Doggers, which gave me great experience in local, what really works local. Because the one thing about Brevard, is we have an amazing sense of community that other places in Florida don't have. So, that was really one of my biggest takeaways from that

experience. When we started talking about what's currently Divots, I wanted to tour the facility and we did this on Tuesday.

Mr. Dale: Tuesday or Wednesday.

Mr. Spencer: Yeah. So, we've only been talking about this for a couple of days.

Mr. Dale: Just so the Board knows, there was a joint meeting with Tim, the Golf Course Manager, myself and the perspective builder that we've been discussing.

Mr. Spencer: Yeah. My wife Lillian and I went in and checked it out. We had breakfast. I had been in there a time or two and really thought about; what would be great for this space, what would be great for the community and what would be great for everyone that's involved on the Board, the golfers and the residents. So, I really started to think about what type of concepts would work and work well and be able to do things like drive revenue, not just get the golf community, not have a diner or a snack bar, but something that everyone can really enjoy and be a destination for the people who live in Viera. When we met with Tim, we talked about the idea of synergy, things that the golf club and the food and beverage (F&B) side of things need to work hand in hand. One drives the other. So, when you have a great F&B program, it promotes the course and promotes the revenue for the course. If you have a great course, then it promotes the F&B program. So, one works in conjunction with the other. When I started to come up with a business plan, I started to look at things like hours, like what hours are currently available, the hours of operation and what hours were needed. We talked for about three hours and then we left. Tim had the best thing to say on the whole day, *"I wish there was place around here that I could get a beer"*, in a joking manner, but it was so on the money. Because there were tons of people there and they were people that would hang out. We left at six o'clock at night and the parking lot was full of cars. In working with the other facets of the golf club in the community, everyone works together as a team. That way you can drive sales. You can work with the marketing side of things and really drive that revenue for all aspects of what goes on in Viera East. So, I want to do with the Board what I call, *"Market research,"* which is kind of fun. I want to ask a couple of people here and think about, *"What's your favorite local restaurant that you'd like to go to and why?"* Rob, we'll start with you.

Mr. Dale: I just went to Texas Roadhouse for dinner.

Mr. Spencer: Why do you like to go there?

Mr. Dale: They can get you in quick and out. The food's good. They have nice steaks. I'm a meat-and-potatoes guy.

Mr. Spencer: Nice steaks, right? Steve, how about you?

Mr. Colasinski: I go to Chick-fil-A, actually.

Mr. Spencer: Why?

Mr. Colasinski: Because the food is reasonably priced. It is of high quality and it is fast service. The people there are very friendly.

Mr. Spencer: Friendly, right? Paul, how about you?

Mr. McCarthy: Long Doggers.

Mr. Spencer: I know it well. Why?

Mr. McCarthy: There's good food and it's economical. You get in and out there.

Mr. Spencer: Right. These are the reasons. So, I'll you give one more.

Resident (Not Identified): 2 Angry Wives.

Mr. Spencer: 2 Angry Wives. I know them well. That's Mark's place. Why?

Resident (Not Identified): Because they're very friendly. They know our names and they give us great service.

Mr. Spencer: Yeah. So, these are all the reasons. What no one talked about was, *"I like to go to this diner over here that's dirt cheap, but the food is lousy and the atmosphere is not so good. It's kind of dirty, so that's my favorite place to go."* No. You like to go where you are welcome. You like to go where there's a good value and that's not super expensive. You want to go out with a good experience. Every place that you guys mentioned are places that we go. Our favorite place in town is Coasters. Why? Because I like the menu because they always have something great on it. The service is not always the best, but it is the feel and the atmosphere when you go into it. These are the things that we started to think about with a concept, an idea, a direction. So, this is my concept. This is the *"Hook and eagle tavern concept."* Right? I love this. So, *"Hook and eagle"* is an analogy from someone who came from the golf business of the thrill of victory and the agony of defeat. I hooked it into the trees but then I got a birdie on the next hole, so it's okay. So, I wanted to come up with something that has great universal appeal. As I started to write a proposed menu, which we'll go through in a little bit, this idea of this in-town tavern came about, still family-friendly, but something that really can promote what I think is a good representation of what Viera East is. Hook and Eagle tavern is a golf and sports tavern

servicing the highest quality southern inspired pub fair in a casual atmosphere for all ages. Do you know why I was looking at southern fair? Because I'm from Detroit. So, we have to have southern stuff. No, the reason why is because the one thing that universally is, we are all here and we all live in the south, even if it's just part of the year. We talked about the menu. This is exciting because coming from a place of I love to get a Long Doggers. Long Doggers is like the quintessential Florida sports bar. They've got a little something for everybody. It's friendly, but they've got some stuff there; some of it I'm responsible for, I'm not going to lie. So, I like when people say it. There's going to be switchover to the other one. We even got to the point about three hours ago when we started looking at even a little bit of what in my mind, would be the interior type of inspirations of what we can do in the space after we toured the facility. I have a picture, but it is really hard to see. It doesn't give a very good idea .

Mr. Showe: I will save it and we'll put it on the website.

Mr. Spencer: What the picture does show is this is bright and inviting and really would take to the space that's there. The space that's there is fantastic. It's full of windows. It's bright. It's open. It just needs a little shine. So, part of what I'm really thinking with this is all about revenues. What I really try to like to do is to set goals for things. Some of these things would be my goals or the goals of the restaurant. There are 780 homes in Viera East?

Mr. Dale: In the golf course community.

Mr. Spencer: Give or take 5,000 in the neighboring couple of miles.

Mr. Dale: Right.

Mr. Spencer: This is a lot of folks. So, we want to be able to expand this dining experience and have something that's right in someone's backyard. That's truly that hidden gem because it's not right on the side of the road, but the people in our community, know where it is and they can enjoy it all the time. So, with that amount of homes in the area, I would look at drastically increasing the annualized revenue. I feel that the annualized revenue that it's producing now can be tripled, if not quadrupled in 18 months, which would be something that would be able to feed money back into the golf course and back into the community. Right? With that being said, in case everyone hadn't heard this, there's a little bit of an unemployment issue in the State and the whole country and all that stuff, so maintaining service levels and being able to be agile in the way that you run that business is paramount. What you've seen chain restaurants do now is they have cut their menus back. They have done things with their hours of

operation in order to maximize their business on a lesser amount of employees. It is pretty simple. It's almost like corporate America, do more with less. So, by designing your menu and your overall concept to be easily executable, high-quality, and be able to be adjusted as your staffing levels increase and decrease is really paramount in this entire focus. I want to talk about hours of operation because right now, I believe Divots is open for breakfast and lunch and then it closes down. You don't make very much money on \$5 breakfasts. Maybe you make 75 cents per seat. It's not much when you can really expand your revenues by offering lunch, dinner, events, and drastically expanding the beverage service. The most of the money that you make in a bar and grill to grow profit comes from the beverage service and being able to offer that. We like that. At the end of day, something that I learned from Long Doggers and Meg O'Malleys, is it's about delivering an experience. When you go to your favorite restaurant, you don't go there just because you get a good steak, but you go there because you get that experience and you leave with that same great experience every single time. This sounds all great and it sounds like a lot, but really the food is pretty basic stuff. I looked at what currently was on the menu. Most of us have breakfast most days of the week. When you go out to eat for breakfast, there's three things that you'd never get, ever. You never order an appetizer, you never order a dessert and you never order anything from the bar. So, that's three things of lost revenue in every person that comes in. Currently, on the menu, there is not a single shareable appetizer. None. Now, stuff can be shared, however, when that guest is there, I want to be able to get as many dollars out of them as I can. So, I would like them to purchase an appetizer, get that extra round of drinks and some great southern-inspired desserts. What I did with this is, I took the most popular items in almost every single casual bar and grill type of restaurant. Then we threw in a couple of things that are signature; pimento cheese dip because it's southern, egg rolls because I need something else to do with the corned beef that we're going to make, some nice basic salads, but one signature item that is very familiar to people. Does anyone know what the number 1, 2, and 3 soups that are consumed the most popular? New England Clam Chowder, broccoli cheddar soup and chicken noodle. Those make up 85 percent of the soups that are eaten in America. So, why not take one of the three and just kick it up and do like an awesome French Onion type of thing. What do I like about French Onion soup? I like the cheese on it. I don't care about the rest of it. Tim and I talked about the most popular sandwiches. You got to have a Cuban. Something that I learned in the golf business is you have to have items that are great on the cart

that travel while you take it out. I want to be able to put it in a box that fits right in the cart, in that spot that's in there. I told Rob that if I can figure out a way to put a Cuban sandwich in a cup holder, we'll do that because I know it's easy. Then the basic stuff. We're going to make awesome homemade corned beef. This is the cornerstone. I'm a little bit passionate about burgers because for every restaurant that you ever go to, a burger is the barometer of the entire business. If I go to a place and they have a \$16 burger on the menu, I'm going to say, *"That restaurant is expensive. I better hold on."* If I go to a restaurant that's got a \$7 burger on the menu, I'd say, *"This restaurant's probably not very good."* It's all about fitting in the right price point for the right quality. So, this is a big push because most people in America eat a burger once a week, or more. Guilty. It's a golf course. We have to have hot dogs. It's like a rule. When I first went to La Cita, we were like chefs. We were like, *"Why are we cooking hot dogs? We don't want to sell hot dogs."* You have to sell hot dogs." So, we're going to do something really cool. We're going to do a couple of things that are really, really cool. We are going to have kids menus, gluten-free items, vegetarian offerings. These are all important. People who are like that, are called the food tribe. You have to appeal to that tribe. We will also have a full line of desserts and things like that. With all this being said, this menu can be executed with a kitchen redesign and expansion. The existing space is pretty much already there. Move into an outdoor eating venue so where we can have a beautiful bar on the inside. We can have seating on the inside that's probably a little bit more adult. Has anybody been to Timeout Sports Bar in Cocoa Village?

Mr. Dale: Yeah.

Mr. Spencer: It's got a great outdoor eating area. It's very, very inviting. It's one of those places where you can go there and spend like six or seven hours. Many people do. So, that idea of having that really inviting where you go there, it's important that the service staff knows people's names. It's important they have that experience and be able to offer those things all the time. Be able to offer things like the beverage cart all the time, if not extremely often. We were watching the guys come in the other day and they're going to the range. Tim said, *"We're getting all these guys at night. They are not really golfing. They are coming to hit balls on the range. So, why don't we have a beverage service out there?"* Cater to the people who are coming in, so their money stays here instead of going to another club. They call it the service industry. It's what it's about, just like Chick-fil-A. That's what I have on this. This is obviously

in the very rough stages. In the three days of work, you can get something decent out of it. I really want to open up the floor especially to the Board.

Mr. Dale: Let me take it here real quick, Jeff. For the audience, I want to remind all of you that we're still in the business portion of the meeting. This is for questions from the Board. Anybody that has specific questions for Jeff, at the end of this part of the meeting, you get another public commentary. So, this isn't going to become a free for all. We want to give the Board a chance to conduct business here and ask questions. With that said, Dave, you're the first hand up.

Mr. Bedwell: Are you looking at this being a lease or being a manager?

Mr. Spencer: We haven't ironed out the details. I think that there are pros and cons to both, but I think we really have to figure out the details of what works best financially for the club and financially for me. Like I told somebody the other day, Lillian and I are grownups and we have a big fat mortgage with three kids. It's important to me that we don't go out of business before this idea is totally brought up. So, that's something that we'll have to figure out. I don't have a problem with leasing, but I'm also not opposed to being on the employee side.

Mr. Bedwell: What's the hours of operation?

Mr. Spencer: From what staff sent to me, you want to open is early as 10:30 a.m., possibly breakfast or brunch on the weekends and definitely through dinner. Dinner is the part that drives the most revenue.

Mr. Bedwell: 7:00 p.m., 8:00 p.m. or 9:00 p.m., what do you think?

Mr. Dale: The Request for Proposal (RFP) hours were minimum 10:00 a.m. to 8:00 p.m., and then anything beyond that was at the discretion of the restaurant.

Mr. Bedwell: You understand if you expand the kitchen, which you're obviously going to, you shrink the diner. Do you have enough seats left?

Mr. Spencer: Absolutely. Has anyone ever seen the inside of the kitchen over there?

Mr. Bedwell: Yeah.

Mr. Spencer: It's tight. It's real, real tight. The other day when we met and we started to look at the amount of seats, the inside right now is 104 seats. Outside, easily just with the area that's there now, if it's serviced is probably 75 seats. Then if an additional deck that goes in, you're pushing over 200 seats.

Mr. Dale: What area are you referring to when you're saying outside?

Mr. Spencer: Outside in front of the Pro Shop where the tables and chairs are now.

Mr. Dale: Okay.

Mr. Spencer: I know what the guys had talked about was building a deck out in front of that. So, we would have seating in that with an awning.

Mr. Bedwell: That's a long walk for the waiters from the kitchen to where you're talking about.

Mr. Dale: It will keep them in good shape.

Mr. Spencer: If you look at the walk that Grills does, Grills have about three times the walk.

Mr. Bedwell: I know.

Mr. Spencer: With that being said, you have to have the kitchen space in order to service anywhere near that amount of tables. Presently, I think probably the opposition to even wanting to serve is that if the restaurant is full, that's all that you're going to get out of that kitchen because you just can't fit any more than two people back there. Two people are only going to service so well. So, what we had talked about is what we think that we'd be able to do is close off the kitchen where the bar is, flip the hood around the other way and then run a full functioning hotline that goes side-to-side, very much like Long Doggers line. Now, I can tell you in the Atlantic Long Doggers, they do \$25,000 a day of that little hotline. Right now, they're currently doing \$700 a day. I'd like to move a little closer to that \$20,000. So, it can be done. It will shrink a little bit and then the idea would be to put a bar somewhere inside the restaurant. It would shrink seating inside the restaurant, but we would double and triple the amount of seating that's outside.

Mr. Bedwell: Well, my concern is when I go to a restaurant, I can't sit on the patio 365 days out of the year.

Mr. Spencer: Sure.

Mr. Bedwell: You got cold, you got heat, you got rain. Typically, I go, "*Hmm, I think I'll sit it inside*" and you're shrinking significant numbers of seats.

Mr. Spencer: I would say we'd probably go down by about 25%, but you would gain at least seven or eight parcels.

Mr. Colasinski: Long Doggers has significant outdoor seating. How has that worked with them?

Mr. Spencer: No one ever wants to sit inside.

Mr. Bedwell: They got to drop cloths. My next question maybe for you, Jason. Are we allowed to put a roof over this patio versus the lawsuit with Jack?

Mr. Showe: My understanding is we can as long as we don't expand the footprint of the clubhouse.

Mr. Dale: The permanent footprint? That'll be part of the process.

Mr. Bedwell: I don't want to get into a violation. A patio is one thing.

Mr. Showe: If we get to that point, we are definitely just going to have to reach out.

Mr. Bedwell: Have the lawyers check on it.

Mr. Showe: Correct.

Mr. Colasinski: Maybe it's where the roof is anchored, potentially.

Mr. Showe: The agreement says the footprint of the building. So, that's the technical terms of the agreement. I know that we asked previously if we could even close in the walkways.

Mr. Colasinski: Right.

Mr. Showe: To make the whole building closed in and there was not a problem with that.

Mr. Bedwell: His objection was expanding the restaurant.

Mr. Dale: His primary objection was spending a lot of bond money on expanding the restaurant, which was the concern. The business owner did not want her taxes going up as a result of that. I have full confidence that if we're talking about putting a wood awning out to cover a patio deck, Jack is not going to have a problem with that at all.

Mr. Bedwell: I just thought I'd bring it up.

Mr. Dale: It's a good question, but I've heard it a lot. That's why I wanted to address it full on. Of course, we're going to have the attorneys ask and everything, but I've talked to Jack in the past. I don't think there's going to be any issue there with that.

Mr. Showe: The agreement just says we can't expand the flip print of the Clubhouse

Mr. Dale: Right.

Mr. Showe: So, I think if we keep it in within the existing, I think you can reconfigure it all you want.

Mr. Dale: Right. You brought up a couple of really good points, Dave. All of this stuff is obviously going to be part of the ongoing discussion of the Board. A couple of the things that

have been discussed preliminary, we've got the interior wall that separates the restaurant from where the old patio used to be, that's now enclosed. Our builder said that it would be no problem taking that out. It's low-bearing, but he's able to do whatever he does with a low-bearing beam. He said if he's able to clear that out, that would free up extra seating in there so that's part of that restaurant. Then the other thing he talked about, which makes a lot of sense to me, is at the start of the breezeway, pretty much near where the existing bathrooms are towards the Clubhouse, he could wall that with glass and everything, a restaurant front. You then can have that as a hostess stand. Then in the back area, basically continuing that wall and then somehow doing some kind of design that incorporates the back of the building to the pro shop. So, what that adds is probably about another 500 square feet, potentially an area that a bar could go in, potentially an area where we would have seating. There's just a lot of options that are on the table. The builder was going to be here tonight, but then he wasn't able to make it at the last minute, but one of the proposals that I'm going to be asking of the Board tonight is that we, I don't know if we actually already did this one to be honest with you, did we already empower Tim and Steve to get with the builder and spend up to a certain dollar amount for design purposes?

Mr. Showe: I believe we did.

Mr. Dale: If we did that already, then we won't have to take a vote on that.

Mr. Showe: I'll double-check.

Mr. Dale: I thought we did that up to \$10,000. Obviously, I don't think it's going to cost anywhere near that.

Mr. Showe: \$20,000. That was at the July 8th continued meeting.

Mr. Dale: Okay. So, we've already done that.

Mr. Showe: Yes.

Mr. Dale: Good. Then we're already there. So, what we'd be able to do is talk to the builder to come up with some conceptual designs, pass them around to the Board via email or whatever and everybody provide their input.

Mr. Bedwell: Can we legally enclose the breezeway?

Mr. Showe: We did ask that specifically when we were negotiating and he indicated that would not be a violation of the agreement.

Mr. Bedwell: There's a lot of square footage there.

Mr. Dale: Yeah, that's it. But are you talking beyond?

Mr. Bedwell: No. I'm just saying the breezeway now under the roof when you're walking between the pro shop and the restaurant and all that.

Mr. Dale: No, I understand. I guess what I'm saying, is are you asking that outside of just the lawsuit issue, in other words like fire marshal and all that stuff?

Mr. Bedwell: Yes. The other thing for you, Tim, is you worked at La Cita. There are a lot of golfers who tee off early and like to get a cup of coffee or something to drink to take out onto the golf course. We don't allow coolers. So, what are you going to do with the golfers that tee off from 7:00 a.m. to 10:30 a.m.?

Mr. Spencer: What my plan with that would be, was to focus on grab-and-go offerings and be able to have beverage sandwiches, things like muffins and breakfast sandwiches. Just not run full service.

Mr. Bedwell: So, you might be open before 10:30 a.m. just to be a snack bar.

Mr. Spencer: Yeah. Exactly.

Mr. Melloh: Just because it says 10:30 a.m. in the RRP, that's just what our minimum requirement is. If you wanted to open up at 7:00 a.m., you could because people will want to grab maybe a bagel or a cup of coffee or a Danish.

Mr. Bedwell: They want something to drink.

Mr. Spencer: That would be something that after the restaurant is open, would be based on demand. If there's a great demand, it would be something that would be great to invest the labor in doing that.

Mr. Bedwell: But you could run this portion with just one person.

Mr. Spencer: Yeah.

Mr. Melloh: You got the snack bar part of it or let's say lunch service.

Mr. Bedwell: I just want to make sure we take care of golfers who want to go out.

Mr. Melloh: Absolutely.

Mr. Dale: I'm going to bounce around, I'm going to go to Pete next. What do you got, buddy?

Mr. Carnasale: Basically, for the early morning piece, when you're talking about profitability, the whole breakfast thing is a no-go. However, there is nothing wrong with having sandwiches, muffins, that kind of thing and having somebody there that's keeping a pot of coffee

on at all times and be able to give coffee, tea or whatever as a drink. Yes, you would have a very limited menu in the morning, but at least you'd be there.

Mr. Bedwell: Okay. I didn't catch that in the original conversation.

Mr. Dale: Do you also have questions of Jeff, I mean, in operation?

Mr. Carnasale: Basically, my question, which I'm not going to get an answer to, is basically reading through his resume, he looks overqualified for what we're looking at. My question would be what he would expect to get out of this in terms of when we're coming to an agreement in terms of dollars and cents. That's why I said I don't expect to get an answer right now on this.

Mr. Spencer: I think we can talk about all of that one-on-one somewhere.

Mr. Carnasale: But that's a big question mark.

Mr. Spencer: Yeah. I think that I'm overqualified for what's being done currently. However, I'm a person that if you can dream it, you can do it there. I see the potential of having a business that generates a \$1 million or more a year. So, if you had a restaurant that was currently doing \$750,000 of a \$1 million or more now, I would be overqualified.

Mr. Carnasale: Jeff, what kind of volume do you see, would it take daily to get the \$750,000 to \$1 million a year?

Mr. Spencer: You'd have to do, give or take, around \$15,000 in sales a week.

Mr. Carnasale: A week, but how many people per day would that be?

Mr. Spencer: I have to do the math a little bit backwards. Right now, basically for the dollar amount that they're generating, they're saying that they only serve about 40 people a day. We went for breakfast and there were 25 people in there. To me, the numbers didn't really add up a whole bunch. Also, the biggest difference in concept is with what I'm looking to do is much, much heavier on the beverage side. So, you would look at quadrupling the beverage sale side.

Mr. Carnasale: Are you saying 100 people a day or 50 people a day?

Mr. Spencer: No, you'd have to do probably about 150. If you take 150 people through, that's something that's open for 11 hours a day, it's 10 people an hour. So you start to see where the dollar signs really potentially add up. Because once people go and see this, they're going to come back and they're going to bring their friends. So, I would expect that this would jump in

three phases from that \$250,000 to \$500,000 and then \$750,000. To get to over \$750,000 will take time.

Mr. Melloh: That's a realistic number and I'll tell you why. When I was at Florida State University, we did \$600,000 a year in our grill. That was the snack bar, breakfast and just lunch. We didn't do anything in the evening times other than be open for bar service, but the university own the golf course and the restaurant, they would never let us do happy hours or promote drinking if you will. So, I think that doing a \$1 million worth of business is achievable.

Mr. Carnasale: I was trying to get into a general understanding.

Mr. Melloh: That's a great question.

Mr. Carnasale: Thanks for the confirmation.

Mr. Dale: I want to draw attention to one of the restaurant tours that we had interest in, since the Board didn't have the opportunity to catch up with, that person didn't work out. That was the person I was speaking of two weeks ago that was very interested. We did a tour and thought it might work out. The point that I want to make on this is that person, Jeff and then the second RFP that we had received last week, said all the same thing, that \$500,000 in sales would be absolutely no problem for this restaurant. Jeff has even taken it a step further. So, I feel confident, after hearing from three restaurantours with great credentials, that the probability we're going to hit over a doubling of what we're currently doing is a very strong possibility.

Mr. McCarthy: I've got a couple of questions.

Mr. Dale: Please, Paul.

Mr. McCarthy: Jeff, first of all, thank you for the presentation. I thought it was excellent. The fact that you had four years at La Cida is a good thing. That tells me, you know how to handle a golf course situation. We're in a very early stage and I realize that. I know we're going to have to have the engineering department involved, the legal department involved. In terms of the builder, I don't know what the cost is. Are we under the bidding process? Does that have to go out to bid?

Mr. Showe: It depends on what we're proposing, but we hope that the consultant will give us some scope of what the costs are going to be and then that will determine if we have to go out to the formal bid or not.

Mr. McCarthy: At this point, we have no idea as far as what it's going to cost, correct?

Mr. Colasinski: Right. There's no design on paper right now for that.

Mr. McCarthy: That's what I'm looking for.

Mr. Colasinski: Absolutely. That's the next step.

Mr. Dale: Right. Let's talk about that a little bit because we've got a multitude of things here that we're going to need to be addressing. We've got a roof and actually now that I bring up the roof, have we heard anything yet?

Mr. Showe: We're still waiting. I'll check again. I'm checking every two weeks.

Mr. Dale: Alright. We've got our insurance claim in, and we haven't heard anything on the insurance claim yet. There is a strong probability that we're going to have to replace our roof. We definitely need a paint job on the place. There is corrosion of the wood all throughout the building, that's going to need to be fixed.

Mr. Colasinski: That's outside?

Mr. Dale: Outside. The exterior wood. We've got softening that is coming apart in places. I noticed wasps getting up in there. So, I think we've got some fixes along those lines. I mean, if we're talking about a roof and just those things which have nothing to do with the restaurant, we're going to need to probably be dropped and close to about \$150,000 into just fixing things up to maintain the current state of the Clubhouse.

Mr. Colasinski: So you are saying \$150,000?

Mr. Dale: \$150,000. I may be a little on the low end. Roofs are pricey and that's a big, big roof. But we would have insurance money at that point to help cover some of those things. Some of the things that Jeff is talking about, moving hoods inside of the kitchen, in talking to the builder he said, *"Now is the perfect time to do this. If you're going to be doing your roof, I would have to punch through the roof with the hood. So now's the perfect time to be doing all of that all at once."* So, I think we'd be killing a couple of birds with one stone. In my heart, if you're talking about buying three extra flyers and a pool table, putting up a wall for the kitchen, and then moving a hood, I think you're probably talking about \$100,000 or somewhere in that ballpark to move that and improve the kitchen. Then if we're talking about putting an outside deck up and then also putting an enclosure where we have our existing freezers and coolers and everything exposed to the elements, those two things, I think you're probably talking another probably \$40,000 to \$50,000 to build those things. You are probably talking potentially another \$50,000 if we are going to close the two ends of the breezeway to give ourselves more space there. Then if we're talking about flooring, such as an epoxy flooring that's non-stick, that lasts

forever and is very very presentable and everything, you're probably looking at another \$20,000 to \$ 25,000 for something like that. So, it starts adding up and I think we're potentially in the neighborhood of \$300,000 to \$400,000 in improvements, but we are also looking at whether we do nothing with the restaurant. We are looking at having to spend about \$150,000 of that anyways, because of the roof and the exterior damage and the need for a paint job.

Mr. McCarthy: Would the repairs to the roof be paid with bond money or would that be capital reserve money?

Mr. Dale: I'm hoping that it's insurance money.

Mr. McCarthy: That's even better.

Mr. Dale: We have to wait and see, but if that's insurance money, then that might even get us a little further than where we need to be. I've done some of the math on the bond money we have because I know we have a lot of projects floating around and our number 1 priority right now is the irrigation system. We wanted Tim to get the RFP quotes on that now. If we don't go over that \$2 million and if we're under it, then the money we have for the other things that we've been talking about, the bunkers, the irrigation, the roof, the restaurant and a professional punting course. I think the money is there for all of those things. If you add in a little bit of insurance money, the fact that we're knocking it out of the park with profitability this year, because we're going to have a chunk they're and then the fact that we have some of the bond money. So, we're going to have three different pies that we're going to.

Mr. Colasinski: Well I think we're going to need a list and some estimates.

Mr. Dale: Exactly.

Mr. Colasinski: So, we can all visually look at and say, *"This is what we're thinking, this is what we got and this is what we think we might spend."*

Mr. McCarthy: Exactly.

Mr. Bedwell: Get an estimate on how long we have to shut the restaurant down to do this remodeling.

Mr. Dale: That's a big part of it. I get it. I know that I'm doing a lot of talking here, but I want to emphasize again that the remodel. the initial design and all of that, that's what we empowered Tim and Steve to do. So, I will put my two cents in there every now and then, but I'm going to try to stay out of that mix.

Mr. Carnasale: From my perspective, the number 1 priority regardless of all these other jobs that we've got going and I'm not saying any of them are not important, is going to be the irrigation system. If you don't have an irrigation system, you don't have a Golf Course. It's cut and dry.

Mr. Bedwell: That estimate was done two years ago at \$2 million.

Mr. Dale: Right.

Mr. Bedwell: The cost of living has gone up.

Mr. Carnasale: That's number one. So where that fits in and what money it takes from us...

Mr. Bedwell: We won't know until he does the RFP on it.

Mr. Carnasale: Right, but I'm just saying that's going to be the first item that we're looking at before we see what other money is available.

Mr. Dale: Regardless if that happens or not, there are things we can and should do in the restaurant. I mean, it may be that if the RFP comes in at \$3 million or \$4 million, then we're not going to be enclosing breezeways and stuff like that.

Mr. Carnasale: So, Jason and Tim, why don't we just ask, maybe have you guys have a list of these things and the proposed costs, just so we visually can all have a shared understanding where this is going. I think that's just kind of an anchor we need to have because right now we're just throwing numbers and things around.

Mr. Dale: Right, but the number aside, I think Dave hit the nail on the head though. This is something that's going to go in phases. We've got an immediate issue which is October 1st. This is kind of what I shared with Jeff. It's up to the Board, but the way I would see any kind of deal with Jeff would be there's going to be Phase 1, which is, "*This is what you're going to make or here's our deal before our build out,*" whatever the build-out winds up being. Then Phase 2 is, "*Here's what it looks like after the build-out.*" Then Phase 3, would be down the road but, if we're going to invest a chunk of money in the putting course, the District deserves to be able to get a bigger slice of the pie in the way of revenues, because that putting course is going to bring in all kinds of revenue, I think.

Mr. Colasinski: So, where are we going here tonight? Jeff is here, he's made a presentation. Where do you envision us being at the end of tonight? When do we know we're going to be done?

Mr. Dale: We are in Phase 1.

Mr. Colasinski: What would you call Phase 1, just so we have an understanding?

Mr. Dale: Prior to the build-out. We need to know Jeff is interested in pursuing things with us. I would actually make the motion that we empower you and Tim, since you are already part of the build-out, to be able to come up with a shell of an agreement with Jeff in terms of what kind of revenues we get out of the deal and what revenues he gets out of the deal.

Mr. Bedwell: Are you talking about on October 1?

Mr. Dale: October 1. That's our immediate issue.

Mr. Showe: I don't want to call it simple, but I think the easier way to do that if you wanted to do, is Phase 1 would be essentially the restaurant operation as it exists today. You already have a shell of an agreement that you have for the current vendor. Not that you want all those terms or all those conditions, but I think it's essentially a lease and the District gets 10% to 12% percent of gross revenues back. I think that would be a shell agreement if the vendor would be willing to enter into something like that to start with. Then once you get to Phase 2, you can negotiate a whole new contract.

Mr. Dale: Right. Which we would do. What I shared with Jeff was some sort of fixed, minimized guaranteed payment. This is just me talking. I'm not the king of the Board or anything here. so, it's up to the Board to figure out what they want. Let's say square footage rates if we're keeping it simple, because it's going more than this, are going for \$20 a square foot. Maybe we do \$10 a square foot for our guaranteed minimum. Then we have a percentage of revenue or something like that. That's where I see us going with Stage 2. I think Jason is onto something with Stage 1. Maybe we just do a continuation of what we have going on right now.

Mr. Bedwell: To do a lease, he has to have cash. He has got a pay initial payroll. He has to buy food, beverage, etc. That takes a lot of money unless we're willing to fund it and somehow he reimburses back more of the revenue until he pays us back and then we drop it.

Mr. Dale: You actually brought up a great idea at a previous meeting when you threw out your promissory note.

Mr. Bedwell: He can make more money if it's a lease if he's successful.

Mr. Dale: Right.

Mr. Bedwell: We said we'd make more money if we got it internally.

Mr. Dale: I think it's going to be somewhere of a balance in between. I don't know. That's what I think.

Mr. Carnasale: But again, you have to look at the money and also the work involved. We've already discussed that we don't want the Board running the restaurant.

Mr. Dale: No, no. We've discussed it. We haven't agreed on it.

Mr. Carnasale: That's what I said. We've already discussed that. I don't think the Board is into trying to run the restaurant. It's been tried years ago, we tried over and over again, but it's never worked.

Mr. Dale: I think you're putting words in people's mouths right now, Pete.

Mr. Bedwell: I have one other question for him. Are you going to quit your current job or are you going to keep it and do this as a side hustle?

Mr. Spencer: No. I would leave my current employment. I don't think that that job we can be done as a side hustle.

Mr. Bedwell: I just thought I would ask. I'm trying to think that maybe you'd keep it. Again, getting started and a lease takes money. It takes a lot of money.

Mr. Dale: I don't know if you caught what I said a few minutes ago, whether it was the last meeting or the meeting, you're a promissory note idea was brilliant, I thought.

Mr. Bedwell: I do too. To me, it's good for him and it's good for us.

Mr. Dale: Right.

Mr. Bedwell: We want him to be successful.

Mr. Dale: Right.

Mr. Bedwell: He can't be worried about money and all of this.

Mr. Dale: Exactly. So, what I propose is that Tim, Steve and Jeff get together and put together a shell of something and then they share with the Board.

Mr. Bedwell: Put together a lease agreement that he can live with.

Mr. Showe: Jeff, have you seen the current lease?

Mr. Spencer: No.

Mr. Showe: Let me email that to you. That way, you could at least to see what we have now. I think the Board probably would be looking at something similar to that. Again, I'm not saying all those terms are exactly right. Maybe there's something where David was saying where

the District fronts a set amount of money to get you started, as the offset of leases or rent in the future. There are 100 different ways to split it.

Mr. Dale: Everything is on the table.

Mr. Colasinski: But we also need other items too like furniture.

Mr. Bedwell: Yeah, I know. I figured we would buy it.

Mr. Colasinski: Right. Correct.

Mr. Bedwell: I am talking about him being able to pay his people and buy food and beverage before the money comes along and there's a gap there.

Mr. Dale: Right. Jeff, do you have any thoughts that you want to add to at least the Stage 1 concept that we're talking about?

Mr. Spencer: That was similar to what I had in mind too, because that's in the beginning. It's substantial before revenue starts to come in. I would want to have something to where it's laid out in somewhat of a timeline in stages.

Mr. Bedwell: Well, you've probably the best to figure out what startup cost you need to get you to the revenue.

Mr. Spencer: That revenue will be drastically skewed by where it's at with renovations. It's a lot of things.

Mr. Colasinski: I think we probably need something to get started. Then when we get a plan for renovation, then we can talk about that and the timeline for that as well. I think what Dave was just talking about is, *"Let's get something there, let's get something going as soon as we can on October 1."* Then we will talk about the renovations and then roll off from there. We don't know the cost yet for renovations under the plan. Joe is working on that now.

Mr. Spencer: That is something we had talked about. I know I had brought it up that on October 1, to essentially shut it down and put in a snack bar, I don't think is the best thing for the business and the club now.

Mr. Colasinski: We can talk and understand what may get us going.

Mr. Dale: Well, just so the Board knows, I really do want to publicly give Tim a pat on the back for what he's been doing here over the past couple of weeks with hustling. Because we had to prepare for a couple of different scenarios. Tim, at the same time of meeting with people with me, is also having to get all of these licenses and prepare to be able to run the place as a

snack bar, in the event that we can't get somebody in there by October 1. So, he's been hustling on that and I really appreciate that, Tim.

Mr. Melloh: Thank you.

Mr. Colasinski: Thanks, Tim.

Mr. Dale: You've been doing an exceptional job on that.

Mr. Melloh: I appreciate that.

Mr. Dale: We are doing all the talking and you're the guy that's there.

Mr. Melloh: I have to say, in meeting with Jeff the other day, we've only got to really know him in the last couple of days. If you shut your eyes for a minute and think of a hook and eagle tavern at the Viera East Golf Course, that is a brilliant idea. Now how we get to that level, there's a lot of different steps to get to that level and a lot of money to get to that level.

Mr. Dale: Right.

Mr. Melloh: Especially if you're combining it with a professional putting course and a newly located putting green and the large driving range tee. There are a lot of good things that come with that. There are a lot of people here that are looking at it. I got into the golf industry 40 years ago. Every golf course had three things when you're playing golf; the ladies tee, the men's tee, and the championship tee. That was it, but you have to grow and you have to do other things to get other people to play golf. Now we've got five or six sets of tees. Seven years ago, we put in the lime green tee. Now, so many people play from the lime green tee, whereas 40 years ago, that wasn't even an option. That's what has got a lot of people who come out and play golf there. Because it was either the men's tee or no tee, because men were not playing the ladies' tee and they weren't going to back up to the championship tee. So, that's when we started to grow. You have to continue to grow. I think this is a brilliant idea. It's just that what we have to do with Jeff is, if we're going to start something on October 1, you're going to have to put down a proposal that works for you and then let us, Steve and I say, "*Does this work for the Board.*" Because I can't tell you what your shop costs are going to be. I don't know what your menu's going to be based on the grill setup you have now, what kind of labor you think you're going to need and what have you. It's going to take some time to market, to get the people there. So, there are probably going to be some very lean months, but the good news is we're going into the higher season and what have you. I guess the first place to start off is Jeff putting together a

proposal that you think you can live with and then let Steve and I take a look at it and we can do some negotiation.

Mr. Showe: I've just sent you the current lease. I think if you look at that and even just put down some basic terms, like I think this much lease makes sense or I think this percentage of revenue makes sense or I might need this much to start with. Just put the basic terms out and then we can negotiate the contract document with our attorneys once we have the basic terms.

Mr. Bedwell: Tim, how long do you think he should consider he has to operate the way it is before we get to this amount? six months? A year?

Mr. Melloh: We can't even get somebody to come and steam clean the restrooms within six or seven weeks. So, to get a builder, I don't even know. I can't even answer that question. Because the first thing we have to do is we have to come up with a conceptual design of what we want Joe. Then Joe's got to take that back and give us an idea of what it is going to cost.

Mr. Showe: Then there may be formal bids required, which is 30-60 days.

Mr. Bedwell: I'm in no hurry.

Mr. Colasinski: We have to try to get an understanding of how we're going to operate.

Mr. Dale: To me, time is money, Dave. It's the seven habits of highly effective people. Once you've made that decision, it doesn't do you any good holding off.

Mr. Bedwell: You could implement some of these menu items even out there.

Mr. Showe: Absolutely.

Mr. Melloh: Well, that's where I was going with the [comment about the ladies team and the men's team. Do we just want a Grille that you go in and get a turkey sandwich and a bagel or something like that or do We want to grow and have other offerings? I can honestly say that the current lessee has not changed the menu in seven years that she's been there.

Mr. Bedwell: Even with the current setup, he can change and implement some of these menu items.

Mr. Melloh: Well, that's what I mean. There's a room for growth there and we can market and do some functions in the evening at times. We did a prime rib buffet. The current lessee did a prime rib about four years ago. She had over 100 people attend that, but we never did that ever again. So, there are things that I think you can do special events with. I think there are ways to grow even in the current environment. Then we just have to then put all of the pieces together. Like you said, Steve, you you want a little bit clearer idea of what all of this is

going to cost us, the roof and paint, the kitchen build-out and closing the breezeway deck outside of the pro shop. I don't know what all of that would cost.

Mr. Colasinski: If we write it down and work through to get the numbers, add it all up and then we'll determine sequence.

Mr. Melloh: Exactly. I can't tell you honestly how impressed I am with Jeff. I just really enjoyed the time getting to know him and getting to know his ideas. The one thing that always impresses me about anybody that I've ever done business with or hired or anything like that, is I always look at people's enthusiasm. I think that tonight in his presentation, you see a ton of enthusiasm from him. I just think that this could be a good deal. There are going to be a lot of steps to it. That's for sure.

Mr. Dale: Right? Yeah. A lot of steps to it, but I also want to bring things back into perspective here, real quick to close this out. Even if we don't knock it out of the park immediately, we were making less than a \$1,000 a month for the District off the current lessee, less than \$12,000 a year. So the gross number was much higher, but what the District was making was not impacting our profitability on this golf course. So, where we have to go from here basically is only up. That is what I'm trying to get across to the Board here.

Mr. Melloh: I guess, my question to everybody, is this? Like Robert said, I've just been focusing on when October 1 comes, we just got to be a snack bar. Do we have enough time to do all this, Jeff by October 1? Do we have enough time for you to put in a proposal? There's nothing wrong with operating it for a month as a snack bar in order for Jeff to get his proposal together and then do some negotiating and see what's going on.

Mr. Dale: I'm going to let you, Jeff and Steve hash that out.

Mr. Showe: Yeah. Even that would give Jeff a little more time to get everything set and get a plan together. It's up to the Board.

Mr. Melloh: That's fine, but I don't want him to feel pressured to be there by October 1.

Mr. Bedwell: If he has the scope and change a few menu items, it will be a snack bar plus very easily, but he's has to hire people. He can't do it all by himself.

Mr. Dale: So, Jeff, there are a lot of things on the table that we talked about tonight. We talked about there being some lending going to you that somehow gets kicked back to the District. As a result, we talked during the week. When I lease to my tenants, commercially, to attract them I'll often offer a month or two pre-rent. All of those things are on the table.

Mr. Spencer: I think that with figuring out what the deal is, financially and all that, there's going to be a lot of moving parts to it and that building process, of what that looks like. So, we have to be pretty agile with how that works.

Mr. Dale: Right.

Mr. Carnasale: Because of the way it is with the builders market and trying to find the people to do things and all that stuff, we were at least discussing a multi-stepped approach. Okay? Now, instead of throwing dates on that multi-step approach, I would be putting the reaching of particular goals as the multi-step approach. So, from here to here, based on a goal, would be one piece of the contract and from here to here, would be the next. Instead of trying to throw an arbitrary date on it, in the current environment, I would think that would work a lot smoother and a lot more accurately.

Mr. Spencer: Yes, like you said, everyone even in our own homes to try to get someone to come out to your house.

Mr. Carnasale: Exactly.

Mr. Spencer: Renovations is extremely, extremely difficult.

Mr. Bedwell: So, if We're doing a lease, We have to get a lease contract that we can approve at the Board meeting so he can be ready to start on October 1. Is that correct?

Mr. Dale: Fortunately, this is supposed to be our workshop, but we continued the last meeting. So, in two weeks we'll be able to vote. You are thinking like I am. I'm keeping the suspense file going.

Mr. Bedwell: The backup plan, the fallback if he doesn't have time to figure out all the financials, is we just hire him as working for Tim for a period of time until he figures it out.

Mr. Spencer: The only other option is if you're getting liquor licenses and things like that, there's nothing in that building that can't be operated. Everything's there. The challenge is if you don't have the beverage licenses, that really hurts because you can't really operate without the beverage license.

Mr. Colasanski: Well, We can talk about temporary, right?

Mr. Melloh: Well, yeah. That's where we're headed.

Mr. Showe: That's the normal process.

Mr. Dale: This is the stuff that Tim's been all over for the past couple of months.

Mr. Melloh: I think, that we should be able to get that. I'll know more the middle of next week where we stand, because I did talk to Jason about it.

Mr. Bedwell: I have a question, Tim. If he agrees to go with the lease, can the beverage name be in our name or does it have to be in his name? Who has to get the beverage license?

Mr. Dale: Everything is on the table.

Mr. Melloh: I guess what we are going to end up having to do is if it's a partnership type of thing, then he's going to have to be on our liquor license, but it would be in our name. There are a lot of different moving parts.

Mr. Spencer: Rob and I had talked about briefly another option, which would be to have me on as an operating partner to where I have a percentage of the business, but technically I'm a partial owner. We did this at Long Doggers with everyone. The General Managers (GMs) were a partial owner, but they were employees of the company. That way each one of them, didn't have separate workers comp insurance. It was still under the same umbrella. So, that could be an option that we look at, as well. In all honesty, it would comfortable for our home and our family and everything else like that. That would be something to consider.

Mr. Dale: Then the upside for the District is much higher.

Mr. Spencer: The safety side, for me, is higher. For the District, the upside is higher and all of those things.

Mr. Dale: Right.

Mr. Spencer: That would be more of a partnership.

Mr. Colasanski: For now, if you're asking us three to get together, then let us do that and let's move on.

Mr. Dale: That's where we're at.

Mr. Melloh: Okay.

Mr. Dale: Is there any further discussion from the Board? Jeff, thank you very much. We're more than happy to have you stick around. Actually, you'll probably have some questions from the audience once we conclude this part of the meeting.

Mr. Spencer: Sure.

Mr. Dale: So, if you are willing to stick around for the public commentary, that'd be great. *(Applause)*

FOURTH ORDER OF BUSINESS

Discussion of Firm to Provide Restaurant and Catering Services

This item was discussed.

FIFTH ORDER OF BUSINESS

Supervisor's Requests

Mr. Showe: We just have Supervisor's Reques, if there are any any. Obviously we're still having the workshop.

Mr. Dale: Actually, yes, but I might actually have an item to be voted on, I'm not sure. I've gotten an email from the Ladies League. This has to be a Board decision because I know we've said different things in the past. The bottom line is the Ladies League is doing a tournament. In the past years, the Board and the golf course supported them with whatever, a couple free rounds or a basket full of golf balls and assorted sundries.

Mr. Bedwell: Are you talking about prize money?

Mr. Dale: Not prize money. Just for a gift basket or something. I don't know if they're doing a silent auction or something like that. They're willing to take basically whatever we're willing to give them. So, I'm opening it up to the Board. Is our policy not to do that for groups or is it to do that only for our own groups? Because what I don't want to do is get a request from every non-profit in Brevard County looking for stuff. Not that I want to be tight. I actually pledged a personal sponsorship for the group, but they do want to have the golf course on as a sponsor.

Mr. McCarthy: You have a Ladies 18-Hole League, Ladies 9-Hole League and Men's League. I think its appropriate to provide something from the CDD for you, say \$100 a week. Will that be comperable?

Mr. Dale: Per league not week.

Mr. Melloh: Where this has come from, remember, we voted on at the same time when we did the employee privileges and stuff like that. We just didn't want any comp rounds. We're not doing comp rounds or Associate Members anymore and what have you. We get a lot of requests from charities every year from churches and different people that want to do silent auctions. You guys voted on the fact that we just want to do anymore comp rounds. So, now if you have an exception to make, can we vote on doing exceptions?

Mr. Showe: Yeah, it was a policy that they voted on, so they can.

Mr. Melloh: I think if you want to just say for the three leagues that are hosted at Viera East, we can put a dollar limit. Because again, I think that mostly what we've given them in the past have been some things like a round of golf or a foursome or maybe a dozen golf balls or something like that.

Mr. Dale: If we do it, I would say, just something that's valued at, whether it's merchandise.

Mr. Colasinski MOVED to provide a value of \$100 for the Ladies 18-Hole League, Ladies 9-Hole League and Men's League and Mr. McCarthy seconded the motion.

Ms. Dale: Thank you. We will limit it to that.

Mr. Melloh: We'll still have our rules to follow.

Mr. Carnasale: Correct. So, basically it wouldn't have to be free holes.

Mr. Dale: Right.

Mr. Carnasale: It could be a value that we're going to use as a prize or whatever it is. So that still matches and fits in with our program.

Mr. Melloh: Yes. We can arrange all of that.

Mr. Dale: Is there any further discussion? Hearing none,

On VOICE VOTE with all in favor providing a value of \$100 for the Ladies 18-Hole League, Ladies 9-Hole League and Men's League was approved.

Mr. Dale: We will send the Ladies League a follow-up email and tell them to contact you.

Mr. Melloh: Right. That would be fine.

Mr. Dale: Thank you.

Mr. Melloh: They should contact me because I haven't been able to tell Chris about it yet so we will arrange that. I'll arrange for whatever it is that they want.

Mr. Dale: I would also encourage any Board Members that also feel like making a personal contribution, not that it's expected or anything, but I'm sure the Ladies League would appreciate it.

SIXTH ORDER OF BUSINESS

Public Comment Period - All Items

Mr. Dale: I believe we are on to public commentary.

Mr. Showe: Just state your name and address and keep your comments to three minutes.

Resident (Bill Maher, Worthington): Mr. Bill Maher, 4931 Worthington Circle.

Mr. Dale: Are they comments for Jeff or are for the Board?

Resident (Bill Maher, Worthington): Yes, for Jeff. I know La Cita was mentioned and Long Doggers. I was just wondering what your prerequisite qualifications are and what position you held. Were you a GM or a chef?

Mr. Spencer: I was a Sous Chef and a Banquet Chef at the Radisson in Port Canaveral for three years. I was the Executive Chef at La Cita. I was the Corporate Chef for US Foods at Port Orange for many years. I did a lot like a consulting roles and we did a lot of things with clubs and hotels and independent restaurants too. So, my background is real varied, but it all has always found at the center focus or in the hospitality sectors.

Resident (Bill Maher, Worthington): Okay, so you were an Executive Chef. I saw menus, but I think Dave's concern was right. Come October 1st, we have to have a restaurant, whether it's just what it is now and maybe some different lunch items or stuff. Because we're going have snow birds coming down and they are going to want to spend money in the restaurant. So, I'm just hoping that you can come to this agreement with the Board, whether it be a lease or however it works, where you can get in there and get it started at a reasonable time with a lease or whatever. My concern, is that we have something going because I didn't know what was going to happen in the interim. We certainly can't not have that.

Mr. Spencer: What I would think, as we're talking through this a little bit, is to be able to do an introductory portion of this big plan that I laid out. Something as simple as a couple of days of a few changes, some paint and a small amount of new decor and roll out many of these items. I would focus heavily on burgers and salads and stuff like that because you can do that all day, every day. Hypothetically, if it was six months, by the time that the kitchen gets operating at a limited seating capacity, that would be okay. That was a thing that we really had when we met yesterday. That was where the light bulb went off that we can do this, we could expand the deck and have all these people out here. When we went in the kitchen, I said, "*You're never ever*

going to service this many seats out of this line.” So, there's much of this that we can still do at that lesser seating capacity we currently have.

Resident (Bill Maher, Worthington): Well, I agree with what you're saying with the menu as far as from lunch forward, but I think that breakfast portion is going to be a big thing too. Because a lot of guys get done playing golf at 9:30 a.m. or 10:00 a.m. and they want breakfast, not salads.

Mr. Showe: Sure.

Resident (Bill Maher, Worthington): Implementing new menu items is definitely good, but I think there has to be a timeline for those. I think what you said is good, if you can work it out with Tim and Steve and Dave. I look forward to seeing it. The other thing in this too, which I spoke to Rob about, we have maybe 1,000 residents living on the golf course and 6,000 residents everywhere else in this whole community. We've got to get everybody on the same page. Your menu and with what the Board is talking about with the renovations, should hopefully bring everybody together where it's not just golf. We need everybody in Viera East to get along. We can't have the division that we've had. It's detrimental. That's all I have to say.

Mr. Spencer: When we went in the other day and had breakfast, we picked up on this vibe just by being there. Something's a little tense, if that's a decent way to put it. It's a little tense. It's a little awkward. I know I've always done my whole career with, "*Someone needs to be the mayor*" and to bring those people in. I say that all the time. In a golf community, that's one of the most challenging things to be able to do. Because you have to change that perspective of all the people who haven't had the best experience there.

Resident (Bill Maher, Worthington): Well, I thank you.

Mr. Dale: Thanks for your comments, Bill. Next. Name and subdivision, please.

Resident (Sonya Koplner, Woodhall Circle): Thank you for your presentation. You had some great ideas. I'm just wondering why you didn't put in an RFP before the August 20th deadline. All of a sudden people are popping up after the deadline was in and the proposals were supposed to have been reviewed two weeks ago. How is it that you miraculously showed up at the 11th hour?

Mr. Spencer: I wasn't aware of it. I was called by someone else who owns another local business that was approached about it. They said it was not in their timeline of their lives that

they were going to do that, but they said, "*Jeff will be perfect for this,*" and that's the reason why. I wasn't aware that any of this was at all going on until Friday.

Resident (Sonya Koplner, Woodhall Circle): So it's another example of how word is not getting out to the community. This one is example. One of other examples, but we won't get into that. Another question is, you have "*Tavern*" in the name. That suggests to a lot of families that it's more of the tavern type of an atmosphere and not a kid-friendly type of an atmosphere or it's going to be more towards the bar and a tavern type of a situation. If you're trying to attract a kids menu and have families come in, this, that, and the other thing, which is okay, I'm just wondering if that's the right name for a family-friendly type of an atmosphere.

Mr. Spencer: There's a few different things. I know years ago, TGI Fridays opened in the '80s and it revolutionized the bar and grill industry. Because all of a sudden, you had a bar and grille that was very family-friendly. It was okay to take the kids there. Then there was other types of restaurants that maybe it wasn't so good to take your kids there. So, when I look at that, we have young kids ages 9, 11 and 14. I have no issue in the world with taking them to Hemingway's Tavern because it's just a restaurant.

Resident (Sonya Koplner, Woodhall Circle): Meg O'Malleys.

Mr. Spencer: Yeah, Meg O'Malleys. They are restaurants. We don't take the nine-year-old to the bar. Case in point, Tracy's Lounge in Suntree. My kids are not going in there to have dinner. It's a bar. So the name of "*Tavern,*" yeah, I understand exactly where you're coming from. Also, I look at this as dollars and cents. In order to drive revenue, you have to drive the beverage program. Like now, I would classify what's existing as a diner and there's dust on the liquor bottles. So, that to me is leaving hundreds of thousands of dollars a year on the table that never gets touched. In Plan 2 and in my mind, is you're going to have this fantastic outdoor seating area that's not currently serviced. So, table service is not offered outside, but you're still going to have low to ground tables inside. You're going to have the whole awesome outdoor eating venue, but yeah, it's going to be very socially acceptable to go in there and have a drink.

Resident (Sonya Koplner, Woodhall Circle): My last question or comment is for the Board. Are you considering taxpayer money, bond money for this startup, because that's our money, this bond money? If it doesn't work and there's no return on this investment and this promissory note, where's this tax loss going to be written off and is it something that we're all going to eat? How is that going to happen because there's no guarantees in life unless you're

going to make it him pay it off regardless of whether the restaurant fails or not. That's my question.

Mr. Colasinski: That's all in the contract.

Resident (Sonya Koplner, Woodhall Circle): So, we don't have an answer? The money is coming from the bond, coming from our taxpayers. If it doesn't succeed, then we're stuck.

Mr. Colasinski: We think it will succeed.

Resident (Sonya Koplner, Woodhall Circle): I'm just saying there's always the possibility that he might walk away after a while. How are we going to cover our money?

Mr. Showe: At this stage, until the Board negotiates a contract, I don't think there's an answer to that question.

Resident (Sonya Koplner, Woodhall Circle): Okay. Well, let's take that into consideration.

Mr. Showe: The Board has heard your comments.

Mr. Dale: The only thing I will add to that is anything that the Board does will be thoroughly legally vetted.

Resident (Paula Scholtens, Canterbury Circle): I have a question. Jeff brought up people bringing their dogs to eat out on the deck. Now, if we're going to make this big, huge deck, I hope we will not allow dogs out there. I have a dog, but I wouldn't bring my dog to any restaurant when you eat outside.

Mr. Dale: It's not up to me, it's up to the Board. I'm sure everybody will take your comments into consideration. So, I appreciate it.

Resident (Paula Scholtens, Canterbury Circle): That's why I'm bringing it up now, because if we're going to spend all of this money, a lot of people don't like to see a dog lying next to them.

Mr. Dale: Thanks for your comment. Yes sir.

Resident (Tom Agans, Parkstone): It may be a silly question, but if you're going to bring all these people in, all of this business in and these people are going to be drinking beer and having beverages, you need a better restroom than what you got up there at the Clubhouse.

Mr. Colasinski: What does that mean?

Resident (Tom Agans, Parkstone): That has to be completely modified and probably doubled in size for the number of people that you're going to bring in. The second question I

have, if you're going to have a miniature golf course or a putting course or whatever and a restaurant that's going to bring all these people in, what are you going to do for parking for all those people? Because that parking lot wouldn't be big enough to handle all of those people.

Mr. Colasinski: How do you know the parking lot wouldn't be big enough?

Resident (Tom Agans, Parkstone): Worst-case scenario, you could have a full golf course, a full restaurant and a full putting green thing. People on the putting green are going to have kids. Your parking lot might not be big enough to handle all of that, so what do you do in that situation?

Mr. Colasinski: Well, we have no idea on the numbers yet.

Resident (Tom Agans, Parkstone): I'm just saying think about it. Be aware of it.

Mr. Bedwell: He brings up a good point. If it's successful, it could be a problem.

Mr. Dale: That's a good problem to have.

Resident (Tom Agans, Parkstone): You're right.

Mr. Melloh: Just to answer your question, between the end of the parking lot and the lake, there are areas where we can maybe make temporary parking and overflow parking. You make a good point. Absolutely. We're trying to do a little bit to renovate some of the restrooms. I think you're going to have to look into that too as far as what's required because these are all of the things you have to do with the building permits and stuff like that. Will we have enough restrooms to do a 200 person thing? He brings up a good point there, but that's why you have to go through the process.

Mr. Showe: I think if we're worrying about a packed parking lot, then we should have the revenues to do all of these things.

Mr. Melloh: Yeah, exactly. We should be able to expand the parking. We had some ideas on how to expand the restrooms. So, if we have to go to that one day, because we're so busy and so popular, I think we could probably look into that too.

Mr. Dale: It's also my understanding, didn't we find a shower somewhere that we're using as storage?

Mr. Melloh: Both restrooms have showers in them that nobody ever uses. We've taken them out. Like most commercial buildings, the first thing to get cut is when you value engineer is storage. When you have cups, toilet paper, napkins, hand towels and things like that, it's just we use that as a little bit of storage right there.

Mr. Dale: Right, but I guess one of my thoughts is if we've got that there, then that means we've got plumbing.

Mr. Melloh: We might be able to expand. That's absolutely something that Joe, our designer, would be able to tell us if we could do that or not.

Mr. Dale: Tom, that actually was a unique question that I had not heard yet on that one.

Resident (Tom Agans, Parkstone): Did you say you use the restrooms to store cups that people drink out of?

Mr. Melloh: Well, just probably more toilet paper. The cups are stored somewhere else.

Resident (Tom Agans, Parkstone): Okay.

Mr. Melloh: When, I said that, I was just go down the list of paper products. I understand what you're talking about. It's going to be toilet paper, hand towels, that type of thing. The cups are stored out in the cart barn in another storage area that we have out there.

Mr. Dale: But as long as we're on the restroom, I hope you notice that we are doing things to improve the condition of the existing ones right now, the size. I understand where you're coming from.

Resident (Janet Helms, Golf Vista Drive): I just have a question. What is happening with the parking area on the west side of the restaurant. Can that be utilized?

Mr. Melloh: Private cars?

Resident (Janet Helms, Golf Vista Drive): Yeah.

Mr. Melloh: That's our private cart parking space. Jason, could expand upon it more, but we can't build out into that area. It would be nice to be able to.

Resident (Janet Helms, Golf Vista Drive): So, the patio area can't encompass any of that?

Mr. Showe: We'd have to check on it, but right now we can't expand the footprint of the Clubhouse in anyway shape or form.

Resident (Janet Helms, Golf Vista Drive): Well, I was talking more about the wooden tiki.

Mr. Showe: There would be some question as to whether that qualifies as expanding the footprint or not, if we're utilizing space that we're not currently using.

Resident (Janet Helms, Golf Vista Drive): Now, it's just a procedural thing. We have a meeting tonight, we have a workshop tonight and we're going to have a meeting in two weeks.

Mr. Dale: The reason for this is we can't vote at a workshop.

Resident (Janet Helms, Golf Vista Drive): Right. You have a meeting tonight and then the workshop in a few minutes.

Mr. Dale: We're going to have a long night.

Resident (Janet Helms, Golf Vista Drive): You guys will have time as a group to talk about the proposal in two weeks.

Mr. Carnasale: Okay. First of all we're not allowed to talk.

Mr. Dale: Let's let Jason answer this one.

Mr. Showe: I can address that. I think in basic terms obviously, the Board will look to Steve and Tim to work with the vendor to come up with at least the basic terms of an agreement.

Resident (Janet Helms, Golf Vista Drive): Right.

Mr. Showe: Once we have those, if they have them in the next week, they get their agendas a week in advance, so they will at least individually as Board members, have a week to look at those, ask questions of me and be able to review that proposal. So, when they come to the meeting, they'll be prepared to discuss as a group what they think of that. If we need to continue that meeting even for five more days or another week for them to be able to really go through it if there's any other questions, we're just going to have to go through the process.

Resident (Janet Helms, Golf Vista Drive): Okay. Because I know you can't talk outside of it, this is the only opportunity.

Mr. Dale: We can't talk to each other, but we can all talk to Jason.

Resident (Janet Helms, Golf Vista Drive): So, you could have a conversation at the next meeting in two weeks and then vote right then?

Mr. Showe: Absolutely.

Mr. Dale: Exactly.

Mr. Showe: If all the puzzle pieces fall in place correctly, then that is absolutely possible.

Mr. Dale: Great minds think alike. That's where we're going.

Resident (Janet Helms, Golf Vista Drive): Okay.

Mr. Dale: Thank you Janet. Michelle?

Resident (Michelle Weld): I just want to give some perspective to some people in the audience. I don't know if anybody's ever been to Big Shots Golf in Vero Beach. There is a new

state of the art type of putting area as well as an inside the driving range. We've been down there and they are packed all the time, but their parking lot is smaller than ours. People know when the busy times are and when the non-busy times are. We know not to go up there on a Saturday night or Friday night because it's packed, and it would take us three hours to get in. I know that there are a lot of these things, but when there's those types of establishments, the community starts understanding when things are available and when it's not. Hopefully, we can have reservations to use the putting green and it won't be just walk in. There are things that can be done. Because we are starting to grow in our community, we are going to have a lot more opportunity to promote the restaurant, such as the Farmers Market in Woodside park this coming Saturday. So, we have a lot of things that are starting to happen, that is going to drive a lot to promote anything new at the golf course. Just know that I'm constantly getting emails from tons of people about everything. I'm just going to give you a perspective of that.

Mr. Dale: Thank you. Alright, if we have no further comments, then I'll entertain a motion to adjourn this portion of the meeting.

SEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Carnasale seconded by Mr. Bedwell with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

SECTION A



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

September 16, 2021

Viera East Community Development District
Governmental Management Services
219 East Livingston Street
Orlando, FL 32801

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Viera East Community Development District, which comprise governmental activities and each major fund as of and for the year ended September 30, 2021 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2021.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart

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Private Companies practice Section

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Viera East Community Development District
September 16, 2021
Page 2

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified public Accountants.



Viera East Community Development District
September 16, 2021
Page 3

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;

Viera East Community Development District
September 16, 2021
Page 4

- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this arrangement letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of Viera East Community Development District's financial statements. Our report will be addressed to the Board of Viera East Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the Viera East Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Jason Showe. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

Viera East Community Development District
September 16, 2021
Page 5

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2021 will not exceed \$7,250, unless the scope of the engagement is changed, the assistance which Viera East Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by Viera East Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Viera East Community Development District, Viera East Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

Viera East Community Development District
September 16, 2021
Page 6

Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Viera East Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. Viera East Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Viera East Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Viera East Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Viera East Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Sampson Creek Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Viera East Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Viera East Community Development District
September 16, 2021
Page 7

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:



**BAGGETT
REUTIMANN**
& ASSOCIATES, CPAs, PA

Judson B. Baggett
MBA, CPA, CVA, Partner
Marci Reutimann
CPA, Partner

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Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann & Associates, CPAs PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Typed Electronically by Baggett, Reutimann & Associates, CPAs PA, C/N: JRB/ML dated 10/30/2019

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND VIERA EAST COMMUNITY
DEVELOPMENT DISTRICT
(DATED SEPTEMBER 16, 2021)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.


Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**GMS, LLC
219 EAST LIVINGSTON STREET
ORLANDO, FL 32801
TELEPHONE: 407-841-5524
EMAIL: JSHOWE@GMSNF.COM**

Auditor: J.W. Gaines

By:



Title: Director

Date: September 16, 2021

District: Viera East CDD

By:

Title:

Date:

SECTION B

THE BEST WILL ALWAYS
HAVE OUR NAME ON IT



PREPARED FOR:

VIERA EAST GC



PARTNER WITH THE INDUSTRY LEADER



ELITE
LITHIUM



ADVANCED
INTELLIBRAKE™
TECHNOLOGY

72V
AC ELECTRIC

August 23, 2021

Tim Melloh
VIERA EAST GC
2300 CLUBHOUSE DRIVE
VIERA, 32955

Dear Tim Melloh,

E-Z-GO® is honored to prepare this exclusive proposal for VIERA EAST GC and its members. Since 1954, E-Z-GO has been at the forefront of innovation, reliability and service for the last 70 years. We are committed to providing our customers with vehicle solutions that exceed expectations and perform to the demands of your facilities.

E-Z-GO and Cushman® vehicles are manufactured with purpose in mind. We have taken the golf car industry by storm with technologies such as the Samsung Powered ELITE Lithium batteries, a first-of-its-kind EX1 gas engine, and our Textron Fleet Management systems. These technologies, paired with our reliable fleet and utility vehicle options, provide an experience refined to elevate and improve any course to a premium caliber.

The E-Z-GO and Cushman advantage goes far beyond our products. You'll gain access to a level of service and support unsurpassed in the industry, through the largest fleet of factory direct service technicians, our strong network of factory-owned branch locations and authorized distributors.

Through highly reputable regional sponsorships, professional golfers and industry partners, we are dedicated to advancing the game of golf and the industry that fuels it.

Our constant pursuit for innovation, performance and customer service elevated our name to the premium provider in the industry. We're committed to the game and will never stop looking for what's next. Never settling has put our products on the most prestigious courses and facilities in the world so if you're looking for the best, E-Z-GO and Cushman have you covered.

As you review the enclosed materials, please do not hesitate to contact me with additional questions. I look forward to hearing from you soon, and to serving you at VIERA EAST GC.

With sincere appreciation,

John Baughman
Sr. Fleet Sales Representative
(954) 540-2764
jbaughman@textron.com



Limited Warranty Terms and Conditions – TSV Commercial / Turf Vehicles

The Textron Specialized Vehicles (TSV) Division of Textron Inc. ("Company") provides that any new Model Year 2021 Commercial / Turf vehicle (the "Vehicle") and/or battery charger purchased from Company, a Company affiliate, or an authorized Company dealer or distributor, or leased from a leasing company approved by Company, shall be free from defects in material or workmanship under normal use and service (the "Limited Warranty"). This Limited Warranty with respect only to parts and labor is extended to the Original Retail Purchaser or the Original Retail Lessee ("Purchaser") for defects reported to the Company no later than the following warranty periods for the Vehicle parts and components set forth below (the "Warranty Period"):

Vehicle	Warranty Period
Cushman Commercial/Turf Vehicles (Refresher, Shuttle, Hauler, Truckster LS, LX, MS, MX, MS-E, MX-E): <ul style="list-style-type: none"> • Frame - workmanship • All other parts and components unless otherwise noted 	Lifetime 2 years
<ul style="list-style-type: none"> • INITIAL ADJUSTMENTS – Initial alignment, adjustments, fastener retightening • Lead Acid Deep Cycle Batteries 	90 days Earlier of 2 years or 23,000 amp hours*
<i>* Added electrical components not part of original Vehicle drive system equipment that consume equal to or more than .4 amps shall reduce the amp hour battery warranty by fifteen percent (15%). Added electrical components not part of original Vehicle drive system equipment that consume less than .4 amps shall reduce the amp hour battery warranty by ten percent (10%). See reverse for other battery warranty limitations, conditions and exceptions.</i>	

The Warranty Period for all parts and components of the Vehicle other than Lead Acid Deep Cycle Batteries shall commence on the date of delivery to the Purchaser's location or the date on which the Vehicle is placed in Purchaser-requested storage.

The Warranty Period for Lead Acid Deep Cycle Batteries shall commence on the earliest of the date:

- of Vehicle delivery to the Purchaser's location,
- on which the Vehicle is placed in Purchaser-requested storage or
- that is one (1) year from the date of sale or lease of the Vehicle by the Company to an authorized company dealer or distributor.

Parts repaired or replaced under this Limited Warranty are warranted for the remainder of the length of the Warranty Period. This Limited Warranty applies only to the Purchaser and not to any subsequent purchaser or lessee without the prior written approval of the Customer Care / Warranty Department.

EXCLUSIONS: Specifically **EXCLUDED** from this Limited Warranty are:

- routine maintenance items, normal wear and tear, cosmetic deterioration or electrical components damaged as a result of fluctuations in electric current;
- damage to or deterioration of a Vehicle, part or battery charger resulting from inadequate maintenance, neglect, abuse, accident or collision;
- damage resulting from installation or use of parts or accessories not approved by Company, including but not limited to subsequent failures of the Vehicle, other parts or the battery charger due to the installation and/or use of parts and accessories not approved by Company;
- warranty repairs made by other than a Company branch or an authorized and qualified Dealer designee. Warranty repairs by other than a Company branch or an authorized and qualified Dealer or designee shall void the Limited Warranty;
- damage or loss resulting from acts of nature, vandalism, theft, war or other events over which Company has no control;
- any and all expenses incurred in transporting the Vehicle to and from the Company or an authorized and qualified Dealer, distributor or designee for warranty service or in performing field warranty service; and
- any and all expenses, fees or duties incurred relative to inbound freight, importation, or customs.

THIS LIMITED WARRANTY MAY BE VOIDED OR LIMITED AT THE SOLE DISCRETION OF COMPANY IF THE VEHICLE AND/OR BATTERY CHARGER:

- shows indications that routine maintenance was not performed per the Owner's Manual, including but not limited to proper tire inflation, lack of charging, inadequate Lead Acid battery watering, use of contaminated water, loose battery hold downs, corroded battery cables and loose battery terminals;
- lacks an adequate number of operating battery chargers, uses unapproved battery chargers for the vehicle or uses extension cords with battery chargers;
- gasoline powered Vehicles fueled with unleaded gasoline containing more than 10% ethanol, E85 ethanol fuel or other non-recommended fuels, contaminated gasoline or other non-recommended lubricants;
- shows indications that the speed governor was adjusted or modified to permit the Vehicle to operate beyond Company specifications;
- shows indications it has been altered or modified in any way from Company specifications, including but not limited to alterations to the speed braking system, electrical system, passenger capacity or seating;
- has non-Company approved electrical accessories or electrical energy consuming devices installed on a gasoline or Vehicle without installation of a heavy duty 12V battery;
- has non-Company approved electrical accessories or electrical energy consuming devices installed on an electric powered Vehicle without installation of an adequately sized DC to DC converter to draw energy from the entire battery pack;
- adjustments are made to the injection pump fuel delivery system or CVT system; or
- is equipped with non-standard tires not approved by the Company. **USE OF NON-APPROVED COMPANY PARTS AND ACCESSORIES:** THIS LIMITED WARRANTY IS VOID WITH RESPECT TO ANY PROPERTY DAMAGE OR ADDITIONAL ENERGY CONSUMPTION ARISING FROM OR RELATED TO PARTS OR ACCESSORIES NOT MANUFACTURED OR AUTHORIZED BY COMPANY, OR WHICH WERE NOT INSTALLED BY COMPANY, ITS DEALERS OR DISTRIBUTORS, INCLUDING BUT NOT LIMITED TO GPS SYSTEMS, COOLING AND HEATING SYSTEMS, COMMUNICATION SYSTEMS, INFORMATION SYSTEMS, OR OTHER FORMS OF ENERGY CONSUMING DEVICES WIRED DIRECTLY OR INDIRECTLY TO THE VEHICLE BATTERIES.



REMEDY: Purchaser's sole and exclusive remedy under this Limited Warranty in the event of a defect in material or workmanship in the Vehicle, any part or component, or battery charger during the applicable Warranty Period is that Company will, at its sole option, repair or replace any defective parts. If Company elects to repair or replace a defective part, Company may at its discretion provide a factory reconditioned part or new component from an alternate supplier. All replaced parts become the sole property of Company. This exclusive remedy will not be deemed to have failed of its essential purpose so long as Company has made reasonable efforts to repair or replace the defective parts.

DISCLAIMER: THIS LIMITED WARRANTY IS THE SOLE AND EXCLUSIVE WARRANTY PROVIDED FOR THE VEHICLES AND BATTERY CHARGER AND IS MADE IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, ALL SUCH OTHER WARRANTIES BEING EXPLICITLY DISCLAIMED.

LIABILITY LIMITATIONS: IN NO CASE SHALL COMPANY BE LIABLE FOR INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO DEATH, PERSONAL INJURY OR PROPERTY DAMAGE, ARISING FROM OR RELATED TO ANY ALLEGED FAILURE IN A VEHICLE OR BATTERY CHARGER, OR ANY DAMAGE OR LOSS TO THE PURCHASER OR ANY THIRD PARTY FOR LOST TIME, INCONVENIENCE OR ANY ECONOMIC LOSS, WHETHER OR NOT COMPANY WAS APPRISED OF THE FORSEEABILITY OF SUCH DAMAGES OR LOSSES. THE RIGHT OF PURCHASER TO RECOVER DAMAGES WITHIN THE LIMITATIONS SET FORTH IN THIS SECTION IS PURCHASER'S EXCLUSIVE ALTERNATIVE REMEDY IF THE LIMITED REMEDY OF REPAIR OR REPLACEMENT OF THE VEHICLE FAILS OF ITS ESSENTIAL PURPOSE. THE PARTIES AGREE THAT THIS ALTERNATIVE REMEDY WILL BE ENFORCEABLE EVEN IF THE LIMITED REMEDY OF REPAIR OR REPLACEMENT FAILS OF ITS ESSENTIAL PURPOSE. ANY LEGAL CLAIM OR ACTION ARISING THAT ALLEGES BREACH OF WARRANTY MUST BE BROUGHT WITHIN THREE (3) MONTHS FROM THE DATE THE WARRANTY CLAIM ARISES. THIS LIMITED WARRANTY GIVES YOU SPECIFIC LEGAL RIGHTS AND YOU MAY HAVE OTHER RIGHTS WHICH VARY FROM STATE TO STATE. SOME STATES DO NOT ALLOW THE EXCLUSION OF INCIDENTAL DAMAGES OR LIMITATIONS ON HOW LONG AN IMPLIED WARRANTY MAY LAST, SO THE ABOVE EXCLUSIONS AND LIMITATIONS MAY NOT APPLY TO YOU

WARNING: ANY MODIFICATION OR CHANGE TO THE VEHICLE OR BATTERY CHARGER WHICH ALTERS THE WEIGHT DISTRIBUTION OR STABILITY OF THE VEHICLE, INCREASES THE VEHICLE'S SPEED, OR ALTERS THE OUTPUT OF THE BATTERY CHARGER BEYOND FACTORY SPECIFICATIONS, CAN RESULT IN PROPERTY DAMAGE, PERSONAL INJURY OR DEATH. DO NOT MAKE ANY SUCH MODIFICATIONS OR CHANGES. SUCH MODIFICATIONS OR CHANGES WILL VOID THE LIMITED WARRANTY. COMPANY DISCLAIMS RESPONSIBILITY FOR ANY SUCH MODIFICATIONS, CHANGES OR ALTERATIONS WHICH WOULD ADVERSELY IMPACT THE SAFE OPERATION OF THE VEHICLE OR BATTERY CHARGER.

LEAD ACID DEEP CYCLE BATTERY WARRANTY LIMITATIONS, CONDITIONS AND EXCEPTIONS:

- Claims for battery warranty replacement require specific testing, as specified by the Customer Care / Warranty Department. Company, or an authorized Company dealer or distributor, should be contacted to obtain a copy of the required tests, which must be performed and corrected for temperature, based upon BCI (Battery Council International) recommendations.
- **NON-FACTORY INSTALLED PARTS OR ACCESSORIES INSTALLED DIRECTLY TO LESS THAN THE COMPLETE VEHICLE BATTERY PACK WILL VOID THE WARRANTY FOR THE ENTIRE BATTERY PACK.**
- **ALL NON-FACTORY INSTALLED ACCESSORIES REQUIRE THE INSTALLATION AND USE OF A COMPANY APPROVED DC TO DC CONVERTER THAT USES ENERGY FROM ALL BATTERIES.**
- **Electric Vehicle storage facilities must provide the following:**
 - ample electrical power to charge all Vehicles and allow the charger to shut off automatically;
 - battery chargers must each have an independent dedicated 15 amp circuit;
 - each battery charger must be connected to its circuit with at minimum a NEMA 15-5R three-pin receptacle;
 - five (5) air exchanges per hour in the charging facility; and
 - one (1) functional charger for each Vehicle in the fleet with a proper electrical supply as specified above.

OTHER COMPANY RIGHTS:

- Company may improve, modify or change the design of any TSV vehicle, part or battery charger without being responsible to modify previously manufactured vehicles, parts or battery chargers.
- Company may audit and inspect the Purchaser's facility, maintenance records and its Vehicles by Company representatives prior to approving a warranty claim and may contract with a third party to evaluate the Purchaser's storage facilities, fuel storage tanks and/or batteries.

AUTHORITY: No Company employee, dealer, distributor or representative, or any other person, has any authority to bind Company beyond the terms of this Limited Warranty without the express written approval of the Customer Care / Warranty Department.

EMISSIONS CONTROL WARRANTY: The Vehicle may also be subject to an emissions control warranty, as required by the U.S. Environmental Protection Agency and California Air Resources Board, which is provided with the Vehicle.

FOR FURTHER INFORMATION, CALL 1-800-774-3946, GO TO TXTSV.COM, OR WRITE TO TSV DIVISION OF TEXTRON INC., ATTENTION: TSV CUSTOMER CARE / WARRANTY DEPARTMENT, 1451 MARVIN GRIFFIN ROAD, AUGUSTA, GEORGIA 30906 USA.

TSV P/N 46529G21



Proposal

VIERA EAST GC

August 23, 2021



HAULER 800X ELITE

STANDARD FEATURES

ZERO MAINTENANCE BATTERIES

5 – YEAR BATTERY WARRANTY

SAMSUNG SDI LITHIUM
BATTERIES

8.4-CU-FT CARGO BED

LIGHTWEIGHT FOOTPRINT

LIFTED SUSPENSION

ACCESSORIES

Body Color Forest Green	1
Side Decals Matte Black (no decal)	1
Contoured Seat Grey	1
K500 20 x 8-10, 6 Ply Rated, Black Wheel	1
Two Wheel Mechanical Brakes	1
Brush Guard	1
State of Charge Meter	1
ELITE World Charger, 48V DC, 10' (3.0M) Cord	1
Plastic Bed Box (Manual Lift)	1
Freight	1
Large Fender Flares	1
Comfort Grip Steering Wheel with Scorecard Holder	1
LED Headlights - High/Low Beam	1
USB Outlet (not available with CE)	1
ELITE 4.0 (120 Amp/Hour)	1
2 in (5 cm) Receiver (Rear)	1
Clevis Hitch	1
Bed Net (Pocket)	1
Bed Divider	1
Canopy Top, Plastic, Black	1
Canopy Storage Net (For plastic canopy)	1
Windshield, Fold Down	1

Proposal

VIERA EAST GC

August 23, 2021



HAULER 800X GAS

STANDARD FEATURES

13.5-HP EFI GAS ENGINE

800-LB VEHICLE LOAD CAPACITY

FUNCTIONAL DASHBOARD WITH STORAGE

8.4-CU-FT CARGO BED

HEADLIGHTS & BRUSHGUARD

LIFTED SUSPENSION

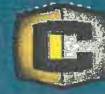
ACCESSORIES

Body Color Forest Green	4
Side Decals Matte Black (no decal)	4
Contoured Seat Grey	4
K500 20 x 8-10, 6 Ply Rated, Black Wheel	4
Two Wheel Mechanical Brakes	4
Brush Guard	4
Halogen Headlights	4
Fuel/Oil Gauge	4
Plastic Bed Box (Manual Lift)	4
Freight	4
Large Fender Flares	4
Comfort Grip Steering Wheel with Scorecard Holder	4
Hour Meter	4
2 in (5 cm) Receiver (Rear)	4
Clevis Hitch	4
Canopy Top, Plastic, Black	4
Windshield, Fold Down	4

Proposal

VIERA EAST GC

August 23, 2021



CUSHMAN

IR MARKET VALUE LEASE

✓	YEAR	MODEL	QTY	TERM	CAR/MONTH	TOTAL MONTHLY PRICE
	2022	Hauler 800X ELITE	1	60 Month	\$196.19	\$196.19
	2022	Hauler 800X Gas	4	60 Month	\$132.57	\$530.28
					MONTHLY AMOUNT	\$726.47

PROGRAM DETAILS

NUMBER OF PAYMENTS PER YEAR	PAYMENT MONTHS	DELIVERY	FIRST PAYMENT
12	Jan-Dec	Feb 2022	First Full Month After Delivery

CURRENT LEASE CONDITIONS

Upon acceptance of this proposal, VIERA EAST GC current lease schedule(s) 008-0697772-102 will be terminated after Jan 29, 2022 payment has been made provided the lease is current and in good standing.

SPECIAL CONSIDERATIONS

E-Z-GO will terminate the existing TCF lease upon delivery of the new vehicles.

E-Z-GO at its discretion reserves the right to offer an early fleet roll option. To receive an early roll, VIERA EAST GC must enter into a new lease or purchase agreement with E-Z-GO and the existing lease must be current and in good standing. E-Z-GO and the existing lease must be current and in good standing

NOTE: All goods ordered in error by the Customer or goods the Customer wishes to return are subject to a restock fee. The restock fee is 3% of the original invoice value of the goods. Prices quoted above are those currently in effect and are guaranteed subject to acceptance within 45 days of the date of this proposal. Applicable state taxes, local taxes, and insurance are not included. Lease rates may change if alternate financing is required. Payment schedule(s) does not include any finance, documentation, or initiation fees that may be included with the first payment. All lease cars and trades must be in running condition and a fleet inspection will be performed prior to pick up. It is the club's responsibility to either repair damages noted or pay for the repairs to be completed. All electric cars must have a working charger. All pricing and trade values are contingent upon management approval. Any change to the accessory list must be obtained in writing at least 45 days prior to production date.

VIERA EAST GC

E-Z-GO

Accepted by: _____

Accepted by: _____

Title: _____

Title: _____

Date: _____

Date: _____

VIERA EAST GC

Accepted by _____

SECTION C

From: T Melloh <tmelloh@vieraeastcdd.com>
Subject: Fwd: Golf equipment surplus
Date: October 21, 2021 at 1:39 PM
To: Jason Showe <jshowe@gnscdd.com>, Lauren Vanderveer <lvanderveer@gnscdd.com>

Hi Jason,

Can we add the surplus of the equipment listed in Jim's email to the agenda.

Thanks,

TIM

----- Forwarded message -----
From: <jmoller@vieraeastcdd.com>
Date: Thu, Oct 21, 2021 at 1:32 PM
Subject: Golf equipment surplus
To: T Melloh <tmelloh@vieraeastcdd.com>
Cc: I Campos <icampos@vieraeastcdd.com>

Tim,

Can we surplus 3 items from our equipment list?

Items 10-12 need to be removed.

Item 10 Sand Pro spiker- beyond its life and is inoperable

Item 11 Peerless 2000 grinder- no longer in use due to new grinder purchased.

Item 12 Ideal 55 manual grinder- no longer in use as well as inoperable, currently used as a shelf.

We have the opportunity to sell item 11 the Peerless 2000 grinder for \$300.

Let me know what else I need to do.

Thanks,

Jim Moller

Golf Course Superintendent

Viera East Golf Club

5250 Murrell Rd

Viera, FL 32955

(321) 633-4016

jmoller@vieraeastcdd.com



SECTION VI

SECTION C

Viera East CDD Action Items
10/28/2021

Item #	Action Item	Assigned To:	Status	Date Added	Estimated Start First Quarter 2021	Estimated Completion	Comments/Estimated Completion
1	Dog Park	Showe/Date	Ongoing	12/17/20		Fall 2021	Planning for Park and Playground Ongoing
2	Farmers Market/Food Truck	Showe/Date	Ongoing	12/17/20			
3	Fire Breaks	Melloh/Date	Complete for FY 21	12/17/20			Next Schedule Would Be FY 2022
4	Fountains	Showe/Melloh	ON HOLD	1/28/21			On Hold Pending Sign Process, staff working on connections for electric
5	Cart Path Extensions	Showe/Melloh	ON HOLD	3/25/21			Staff attempting to get bids - holding to after irrigation project/Dog Park
6	Employee F & B Discounts	Melloh	Ongoing	9/23/21			Board would like to bring back in Jan 2022

SECTION VIII

SECTION A

Viera East
Community Development District
Check Register Summary
September 17, 2021 through October 22, 2021

Fund	Date	Check #'s	Amount
<i>General Fund</i>			
	9/23/21	4284-4287	\$ 3,403.28
	9/30/21	4288-4292	\$ 2,648.34
	10/7/21	4293-4298	\$ 10,596.56
	10/14/21	4299-4302	\$ 10,502.95
	10/22/21	4303-4311	\$ 32,801.10
		Sub-Total	\$ 59,952.23
<i>Capital Reserve</i>			
	9/30/21	101-102	\$ 1,596.00
	10/12/21	103	\$ 600.00
		Sub-Total	\$ 2,196.00
<i>Golf Course</i>			
	9/23/21	28909-28922	\$ 23,076.59
	9/24/21	28923-28924	\$ 1,330.00
	9/30/21	28925-28944	\$ 27,482.28
	10/7/21	28945-28978	\$ 91,609.26
	10/8/21	28979	\$ 1,645.65
	10/11/21	28980-28981	\$ 1,575.68
	10/14/21	28982-28999	\$ 7,442.61
	10/18/21	29000	\$ 1,091.95
	10/22/21	28901-289033	\$ 41,910.70
		Sub-Total	\$ 197,164.72
Total			\$ 259,312.95

*** CHECK DATES 09/17/2021 - 10/22/2021 *** VIERA EAST-GENERAL FUND BANK A VIERA EAST-CF

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT
9/30/21	00056	9/02/21	09022021	202109	300-15500-10000		ADT SECURITY SERVICES	V	620.51	620.51-004273
9/30/21	00205	9/30/21	09302021	202109	310-51300-43000		MILEAGE- LIQ LICENSE	V	59.40	59.40-004283
9/23/21	00222	9/13/21	173488	202109	330-53800-47100		FARMERS MARKET BANNER	*	155.00	155.00 004284
9/23/21	00182	9/20/21	51150	202109	340-53800-47900		30 YD CONTAINER	*	240.00	240.00 004285
9/23/21	00209	9/20/21	65	202109	340-53800-49000		REMOVED LARGE PALM	*	480.00	480.00 004286
9/23/21	00212	9/15/21	843089	202109	340-53800-47400		RAINBIRD SYSTEM	*	2,528.28	2,528.28 004287
9/30/21	00034	9/14/21	112086 S	202109	340-53800-47300		1705 CRANE CREEK BLVD	*	227.67	227.67 004288
9/30/21	00159	4/14/21	1948308	202104	310-51300-31100		ENGINEERING FEES	*	150.00	150.00 004289
9/30/21	00126	9/17/21	410	202109	300-15500-10000		ASSESSMENT ROLL FY2022	*	2,500.00	2,500.00 004290
9/30/21	00060	9/30/21	19891	202109	340-53800-46000		DND SC4	*	391.18	391.18 004291
9/30/21	00205	9/30/21	09302021	202109	310-51300-43000		MILEAGE- LIQ LICENSE	*	59.40	59.40 004292
10/07/21	00222	9/27/21	173570	202109	330-53800-47100		PRESERVE AREA SIGNS	*	130.00	130.00 004293

VIER --VIERA EAST-- HSMITH

VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO...	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT
10/07/21	00040	9/01/21	404951	202109 330-53800-47200							*	1,200.00	
				AQUATIC WEED CONTROL									
		9/03/21	404955	202109 330-53800-47200							*	693.12	
				AQUATIC WEED CONTROL									
		9/13/21	405197	202109 330-53800-47200							*	200.00	
				LAWN									
		9/24/21	404953	202109 330-53800-47200							*	3,554.88	
				AQUATIC WEED CONTROL									
		9/24/21	404954	202109 330-53800-47200							*	3,439.20	
				AQUATIC WEED CONTROL									
		9/24/21	404956	202109 330-53800-47200							*	200.00	
				AWC BOAT									
10/07/21	00246	9/28/21	19323695	202109 340-53800-54500						ECOR INDUSTRIES, INC.	*	511.54	9,287.20 004294
				FIRE AND BURGLARY ALARM									
10/07/21	00078	9/28/21	152741	202109 340-53800-46000						MARLIN BUSINESS BANK	*	28.85	511.54 004295
				OIL 1 GALLON									
10/07/21	00176	9/21/21	11312310	202109 340-53800-47500						ROCKLEDGE MOWER & SERVICE	*	379.90	28.85 004296
				FLAGGING TAPE									
10/07/21	00188	9/02/21	920 1337	202109 340-53800-54100						SITEONE LANDSCAPE SUPPLY, LLC	*	49.03	379.90 004297
				UNIFORMS 9/2/21									
		9/09/21	920 1339	202109 340-53800-54100							*	49.03	
				UNIFORMS 9/9/21									
		9/16/21	920 1341	202109 340-53800-54100							*	53.67	
				UNIFORMS 9/16/21									
		9/23/21	920 1343	202109 340-53800-54100							*	53.67	
				UNIFORMS 9/23/21									
		9/30/21	920 1345	202109 340-53800-54100							*	53.67	
				UNIFORMS 9/30/21									
10/14/21	00056	9/02/21	09022021	202109 320-53800-34100						UNIFIRST CORPORATION	*	620.51	259.07 004298
				SECURITY SERVICES									
		10/02/21	40836431	202110 320-53800-34100							*	216.97	
				SECURITY SERVICES									
10/14/21	00189	10/04/21	2198302	202110 340-53800-41000						ADT SECURITY SERVICES	*	557.49	837.48 004299
				TELEPHONE									
										BLUELINE TELECOM GROUP, LLC			557.49 004300

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT
10/14/21	00204	9/28/21	0681953	202109	340-53800-46000			SHAFT SEAL	*	14.26	14.26
10/14/21	00126	10/01/21	411	202110	310-51300-34000			GRAINGER	*	8,621.17	14.26 004301
					MANAGEMENT FEES OCT21						
		10/01/21	411	202110	310-51300-35100			INFORMATION TECH OCT21	*	354.17	
		10/01/21	411	202110	310-51300-31700			DISSEMINATION SVC OCT21	*	83.33	
		10/01/21	411	202110	310-51300-42000			OFFICE SUPPLIES	*	.15	
		10/01/21	411	202110	310-51300-42000			POSTAGE	*	2.65	
		10/01/21	411	202110	310-51300-42500			COPIES	*	32.25	
10/22/21	00225	8/31/21	08312021	202109	300-20200-10100			GOVERNMENTAL MANAGEMENT SERVICES	*	3,025.22	9,093.72 004302
		8/31/21	08312021	202109	310-51300-32200			ACCOUNTING FEES	*	2,724.78	
		8/31/21	08312021	202109	300-13100-10000			ACCOUNTING FEES	*	1,500.00	
10/22/21	00195	10/21/21	5441285	202110	320-53800-34100			BERGER, TOOMBS, ELAM, GAINES & FRAN	*	288.98	7,250.00 004303
					PEST CONTROL						
10/22/21	00210	10/11/21	75454 SE	202109	340-53800-47300			ECOLAB PEST ELIMINATION DIV	*	21.93	288.98 004304
					5240 MURRELL RD						
10/22/21	00177	9/30/21	09302021	202109	310-51300-49200			FPL	*	18.25	21.93 004305
					MILEAGE REIMBURSE						
10/22/21	00010	9/30/21	20111	202109	330-53800-47100			INES CAMPOS	*	2,880.00	18.25 004306
					PROFESSIONAL SERVICES						
		9/30/21	20112	202109	330-53800-47100			MONITORING	*	8,160.00	
10/22/21	00254	10/19/21	000048	202110	330-53800-49400			KEVIN L ERWIN CONSULTING	*	11,040.00	11,040.00 004307
					LIVE OAK REMOVAL						
								SUPERIOR TREE SERVICES LLC	*	2,000.00	2,000.00 004308

VIER --VIERA EAST-- HSMITH

VIERA EAST-GENERAL FUND
BANK A VIERA EAST-GF

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	***CHECK*** AMOUNT
10/22/21	00212	10/15/21	8497641	202110	340-53800-47400		TIAA COMMERCIAL FINANCE, INC.	*	2,298.44	2,298.44
			8497641							
10/22/21	00255	10/20/21	10202021	202110	310-51300-49200		TIAA COMMERCIAL FINANCE, INC.	*	56.70	2,298.44
10/22/21	00226	9/30/21	09302021	202109	330-53800-47000		JAMES MOLLER	*	9,826.80	56.70
							VIERA STEWARDSHIP DISTRICT			9,826.80
							TOTAL FOR BANK A		59,952.23	
							TOTAL FOR REGISTER		59,952.23	

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 09/17/2021 - 10/22/2021 *** VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO... DPT	SUB ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK....#
9/23/21	01485	9/15/21	91181662	202109	300-14200-10000				*	160.40	
		9/16/21	91182556	202109	300-14200-10000				*	332.32	
		9/16/21	91182620	202109	300-14200-10000				*	59.16	
		9/16/21	91182820	202109	300-14200-10000				*	59.16	
		9/16/21	91182840	202109	300-14200-10000				*	133.80	
		9/20/21	91184238	202109	300-14200-10000				*	70.22	
								ACUSHNET COMPANY			815.06 028909
9/23/21	00091	9/10/21	INV04943	202109	350-57200-46300				*	20.85	
		9/10/21	INV04943	202109	350-57200-46300				*	20.85	
		9/14/21	INV04947	202109	300-14200-10000				*	381.54	
								AHEAD LLC			423.24 028910
9/23/21	01370	9/13/21	837347	202109	390-57200-47500				*	466.67	
		9/13/21	837347	202109	300-15500-10000				*	933.33	
								BRONSONS TURF & HORTICULTURE			1,400.00 028911
9/23/21	00390	9/08/21	93378338	202109	300-14200-10000				*	516.00	
								CALLAWAY			516.00 028912
9/23/21	01335	9/10/21	22222655	202109	390-57200-54600				*	5,167.72	
								GLOBAL GOLF SALES, INC.			5,167.72 028913
9/23/21	00563	9/15/21	356688	202109	300-14200-10000				*	135.40	
								GLOBAL GOLF SALES, INC.			135.40 028914
9/23/21	00587	9/09/21	645816	202109	390-57200-46100				*	447.69	
		9/09/21	645816	202109	300-13100-10000				*	220.50	
		9/09/21	645817	202109	390-57200-46100				*	1,002.53	

VIER --VIERA EAST--- HSMITH

*** CHECK DATES 09/17/2021 - 10/22/2021 *** VIERA EAST- GOLF COURSE VIERA EAST- GOLF COURSE BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
9/09/21	00194	645817	202109	300-13100-10000			GLOVER OIL COMPANY INC	*	493.79	2,164.51 028915
				PREM 93 UN1203						
9/17/21	00194	PINV0114	202109	390-57200-47500			GOLF SUPP-CHEM SEPT	*	422.75	
9/17/21	00194	PINV0114	202109	300-15500-10000			GOLF SUPP-CHEM OCT-DEC	*	1,268.27	
9/08/21	01334	11272942	202109	390-57200-47500			GOLF VENTURES INC	*	732.39	1,691.02 028916
				INSECTICIDE						
8/04/21	00876	121	202108	320-57200-46000			SITEONE LANDSCAPE SUPPLY, LLC	*	989.75	732.39 028917
				STEAM CLEANING RESTROOMS						
9/22/21	00130	32291468	202109	340-57200-51100			SPACE COAST CLEANING INC.	*	1,480.60	989.75 028918
				CUPS						
9/13/21	01512	7275815	202109	390-57200-54600			SYSO	*	248.00	1,480.60 028919
				CUSHMAN HAULER 800X						
9/13/21	01512	7275815	202109	350-57200-46100			2020 EZGO RXV ELITE	*	6,552.90	
				2021 CUSHMAN REFRESHER						
9/16/21	00807	920 1341	202109	390-57200-54100			THE HUNTINGTON NATIONAL BANK	*	173.06	7,155.90 028920
				UNIFORMS 9/16/21						
9/17/21	00117	41039550	202109	390-57200-46000			UNIFIRST CORPORATION	*	231.94	173.06 028921
				SPACER AND BEARING						
9/23/21	01520		202109	390-57200-47900			WESCOTURF INC.	*	405.00	231.94 028922
				DUMPSTER						
8/04/21	00876	121	202109	320-57200-46000			BRAGGS ROLL OFF	*	925.00	405.00 028923
				CLEAN RESTROOM & WALLS						
				SPACE COAST CLEANING INC.						925.00 028924

VIER --VIERA EAST-- HSMITH

*** CHECK DATES 09/17/2021 - 10/22/2021 ***
 VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO... DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK...#
9/30/21	00782	9/27/21	74327	202109	340-57200-51100				*	25.50	
9/30/21	00782	9/27/21	74327	202109	320-57200-51100				*	74.59	
A LINEN CONNECTION											
9/30/21	01485	9/21/21	91184979	202109	300-14200-10000				*	196.81	100.09 028925
								GOLF GLOVES			
9/30/21	01485	9/22/21	91186083	202109	300-14200-10000				*	360.62	
								GOLF GLOVES			
ACUSHNET COMPANY											
9/30/21	01031	7/29/21	5609-20-	202107	320-57200-54000				*	500.00	557.43 028926
								RECLAIM WATER SUPPLY			
BREVARD COUNTY BOARD OF COUNTY COMM											
9/30/21	00987	7/26/21	25938	202107	320-57200-48000				*	435.00	500.00 028927
								1/8 PAGE AUGUST			
BLUEWATER CREATIVE GROUP INC											
9/30/21	00024	9/15/21	112664 A	202109	320-57200-43000				*	162.24	435.00 028928
								2300 CLUBHOUSE DR			
9/30/21	00024	9/15/21	112664 A	202109	330-57200-43000				*	162.24	
								2300 CLUBHOUSE DR			
9/30/21	00024	9/15/21	112664 A	202109	340-57200-43000				*	162.24	
								2300 CLUBHOUSE DR			
9/30/21	00024	9/15/21	70192 SE	202109	390-57200-43000				*	571.90	
								5600 MURRELL RD			
9/30/21	00024	9/17/21	14174 S	202109	320-57200-43000				*	61.99	
								4563 BRAYWICK CT			
CITY OF COCOA UTILITIES											
9/30/21	01333	9/15/21	09152021	202109	300-34700-00714				*	515.23	1,120.61 028929
								DIVOTS GRILLE			
9/30/21	01333	9/15/21	09152021	202109	300-13100-10500				*	197.78-	
								CREDIT FLORIDA CITY GAS			
DIVOTS GRILLE											
9/30/21	01335	9/17/21	22299677	202109	390-57200-54600				*	5,167.72	317.45 028930
								RENTAL			
DLL FINANCE LLC											
9/30/21	00108	9/20/21	00040807	202109	320-57200-48000				*	632.25	5,167.72 028931
								NOTICE OF PUBLIC HEARING			
FLORIDA TODAY											
											632.25 028932

VIER --VIERA EAST--- HSMITH

*** CHECK DATES 09/17/2021 - 10/22/2021 ***
 VIERA EAST- GOLF COURSE
 BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
9/30/21	01392	8963441	202109	320-57200-51000				*	62.05	
							REIMBURSEMENT			
9/30/21	00750	11909	202109	330-57200-51025			INES CAMPOS	*	3,400.00	62.05 028933
							SERV-WORE			
9/30/21	00808	09302021	202109	300-10100-11000			PAYNE RESTAURANT EQUIPMENT, INC	*	150.00	3,400.00 028934
							PETTY CASH CHK			
9/30/21	01324	09162021	202109	320-57200-34100			PETTY CASH	*	13.08	150.00 028935
							AMAZON PRIME MEMBERSHIP			
9/16/21		09162021	202109	320-57200-41000			CRICKET WIRELESS	*	106.00	
9/16/21		09162021	202109	350-57200-46300			HEADLIGHT RESTORATION	*	17.42	
9/16/21		09162021	202109	320-57200-51200			NATIONAL BANK ASSC EXAM	*	145.68	
9/16/21		09162021	202109	300-13100-10400			DOG PARK SUPPLIES	*	145.95	
9/16/21		09162021	202109	300-13100-10400			DOG PARK SUPPLIES	*	157.73	
9/16/21		09162021	202109	300-13100-10400			DOG PARK SUPPLIES	*	23.10-	
9/16/21		09162021	202109	320-57200-48000			INDEED POSTING	*	300.00	
9/16/21		09162021	202109	320-57200-48000			CRAIGSLIST JOB POSTING	*	40.00	
9/16/21		09162021	202109	330-57200-54000			DEER REST LICENSE	*	323.00	
9/16/21		09162021	202109	320-57200-54000			FINGERPRINTING	*	69.00	
9/16/21		09162021	202109	320-57200-51000			WHITEBOARD	*	309.12	
9/16/21		09162021	202109	320-57200-51000			WHITEBOARD MARKERS	*	8.55	
9/16/21		09162021	202109	330-57200-51100			COMMERCIAL TOASTER	*	706.71	
9/16/21		09162021	202109	330-57200-51100			WIRE RACKS	*	64.16	
9/16/21		09162021	202109	330-57200-51100			SIGN OFF FOR REST LICENSE	*	27.00	
9/16/21		09162021	202109	320-57200-46000			IT REPAIRS-INES COMPUTER	*	99.99	

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	...CHECK... AMOUNT
9/16/21	01521	09162021	202109	330	57200	51100		R. DALE SUPPLIES	*	639.78	
9/30/21	01521	09242021	202109	330	57200	51100		REIMBURSEMENT	*	400.00	3,150.07 028937
9/30/21	00876	8/04/21	121	202108	320	57200	46000	ROB DALE STEAM CLEANING FLOORS	*	989.75	400.00 028938
9/30/21	00130	9/29/21	42200435	202109	330	57200	52000	SPACE COAST CLEANING INC. CLEANING SUPPLIES	*	2,075.10	989.75 028939
9/29/21		42200435	202109	330	57200	52200		CLEANING SUPPLIES	*	437.00	
9/29/21		42200435	202109	330	57200	34200		CLEANING SUPPLIES	*	341.01	
9/29/21		42200435	202109	330	57200	51050		JANITORIAL CHEMICALS SUPPLIES	*	676.02	
9/30/21		42200579	202109	340	57200	51100		TOILET BOWL CLIP	*	82.29	
9/30/21	01512	9/18/21	7288529	202109	390	57200	54600	SYSO TORO TURF PACKAGE	*	5,115.96	3,611.42 028940
9/19/21		7288530	202109	390	57200	54600		KUBOTA,LELY BROADCAST	*	372.48	
9/30/21	01522	9/28/21	09282021	202109	340	57200	51200	THE HUNTINGTON NATIONAL BANK REIMBURSEMENT	*	200.00	5,488.44 028941
9/30/21	01502	9/11/21	06-VECD	202109	320	57200	48000	THOMAS FREEMAN SOCIAL MEDIA MARKETING	*	1,200.00	200.00 028942
9/30/21	01523	9/30/21	11998	202109	330	57200	46000	UNIQUE WEBB CONSULTING SERVICE REPAIRS	*	749.00	1,200.00 028943
10/07/21	00885	9/29/21	231765	202109	300	14200	10000	ICEMAN REPAIR MERCHANDISE	*	90.00	749.00 028944
								ALOE CARE INTERNATIONAL, LLC			90.00 028945

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	***CHECK*** AMOUNT
10/07/21	01212	10/01/21	0979	202110	330	57200-46000	SEMI ANNUAL SERVICE	*	215.00	215.00
10/07/21	00390	9/29/21	93388478	202109	300	14200-10000	BREVARD HOOD PROTECTION & SAFETY	*	522.00	215.00 028946
		9/30/21	93386604	202109	300	14200-10000	GOLF BALLS	*	255.00	
		9/29/21	93388478	202110	300	14200-10000	GOLF BALLS	V	522.00	
		9/30/21	93386604	202110	300	14200-10000	GOLF BALLS	V	255.00	
10/07/21	01388	9/23/21	AR677688	202109	390	57200-54600	CALLAWAY COPIER LEASE	*	129.32	.00 028947
10/07/21	01391	9/30/21	P0047904	202109	390	57200-46000	DEX IMAGING TIRE	*	387.38	129.32 028948
		9/30/21	P0047904	202109	300	13100-10000	SPACER WHEEL	*	387.37	
10/07/21	01427	9/23/21	357234	202109	300	14200-10000	FLORIDA COAST EQUIPMENT INC	*	127.00	774.75 028949
10/07/21	00587	9/20/21	647029	202109	390	57200-46110	GLOBAL GOLF SALES	*	1,136.51	127.00 028950
		9/20/21	647029	202109	300	13100-10000	ULTRA LOW DIESEL	*	561.26	
		9/20/21	647030	202109	390	57200-46100	ULTRA LOW DIESEL	*	911.45	
		9/20/21	647030	202109	300	13100-10000	90 NON ETHANOL	*	448.93	
		10/01/21	649157	202110	390	57200-46110	90 NON ETHANOL	*	592.55	
		10/01/21	649157	202110	300	13100-10000	ULTRA LOW DIESEL	*	291.85	
		10/01/21	649158	202110	390	57200-46100	ULTRA LOW DIESEL	*	816.25	
		10/01/21	649158	202110	300	13100-10000	NON ETHANOL	*	402.03	
							GLOVER OIL COMPANY INC			5,160.83 028951

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#
10/07/21	00564	9/24/21	49738	202109	390	57200	47300			*	451.83	
		9/24/21	49738	202109	300	15500	10000			*	903.67	
									GOLF SPECIALTIES, INC.			1,355.50 028952
10/07/21	01525	9/30/21	11998	202109	330	57200	46000		REPAIR AND MAINTENANCE	*	749.00	
		10/04/21	11977	202110	330	57200	46000		PREVENTATIVE MAINTENANCE	*	609.90	
									ICEMAN FACTORY TRAINED LLC			1,358.90 028953
10/07/21	01524	10/02/21	JS102202	202110	330	57200	51100		REIMBURSE	*	155.86	
		10/02/21	10022021	202110	330	57200	51100		REIMBURSE	*	42.85	
		10/02/21	10022021	202110	330	57200	52000		REIMBURSE	*	130.38	
		10/02/21	1022021	202110	330	57200	52000		REIMBURSE	*	8.93	
		10/02/21	1022021	202110	330	57200	51100		REIMBURSE	*	316.81	
		10/04/21	JS104202	202110	330	57200	46000		REIMBURSE	*	376.12	
		10/04/21	JS104202	202110	330	57200	51100		REIMBURSE	*	170.85	
		10/04/21	10042021	202110	330	57200	51100		REIMBURSE	*	78.11	
		10/04/21	122-001	202110	330	57200	51100		REIMBURSE	*	147.66	
		10/02/21	JS102202	202110	330	57200	51100		REIMBURSE	V	155.86	
		10/02/21	10022021	202110	330	57200	51100		REIMBURSE	V	42.85	
		10/02/21	10022021	202110	330	57200	52000		REIMBURSE	V	130.38	
		10/02/21	1022021	202110	330	57200	52000		REIMBURSE	V	8.93	
		10/02/21	1022021	202110	330	57200	51100		REIMBURSE	V	316.81	
		10/04/21	JS104202	202110	330	57200	46000		REIMBURSE	V	376.12	
		10/04/21	JS104202	202110	330	57200	51100		REIMBURSE	V	170.85	
		10/04/21	10042021	202110	330	57200	51100		REIMBURSE	V	78.11	
		10/04/21	122-001	202110	330	57200	51100		REIMBURSE	V	147.66	
		10/02/21	JS102202	202110	330	57200	51100		REIMBURSE	V	155.86	
		10/02/21	10022021	202110	330	57200	51100		REIMBURSE	V	42.85	
		10/02/21	10022021	202110	330	57200	52000		REIMBURSE	V	130.38	
		10/02/21	1022021	202110	330	57200	52000		REIMBURSE	V	8.93	
		10/02/21	1022021	202110	330	57200	51100		REIMBURSE	V	316.81	
		10/04/21	JS104202	202110	330	57200	46000		REIMBURSE	V	376.12	
		10/04/21	JS104202	202110	330	57200	51100		REIMBURSE	V	170.85	
		10/04/21	10042021	202110	330	57200	51100		REIMBURSE	V	78.11	
		10/04/21	122-001	202110	330	57200	51100		REIMBURSE	V	147.66	

VIER ---VIERA EAST--- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
10/04/21	01526	122-001	202110	330	57200	51100		JEFFREY SPENCER	V	147.66	
10/07/21	01526	09172021	202109	330	57200	46000		REIMBURSE	*	39.02	.00 028954
10/07/21	01527	217013-P	202109	390	57200	49300		JIM MOLLER	*	250.00	39.02 028955
10/07/21	01527	217013-P	202109	300	15500	10000		ENGINEERING TEST OCT	*	750.00	
10/07/21	00483	09252021	202109	300	13100	10000		KSM ENGINEERING AND TESTING	*	366.03	1,000.00 028956
10/07/21	00483	09252021	202109	390	57200	46600		GF MAINT SUPPLIES	*	245.72	
10/07/21	01513	0923/21	202109	390	57200	51100		GC MAINT SUPPLIES	*	465.90	611.75 028957
10/07/21	01514	0113352	202109	390	57200	47500		LOWE'S	*	580.00	465.90 028958
10/07/21	00127	632217	202110	390	57200	47100		MILTONA TURF TOOLS & ACCESSORIES	*	1,160.00	
10/07/21	00876	10/06/21	202110	330	57200	46000		TEE MARKERS	*	334.78	1,740.00 028959
10/07/21	01210	10/02/21	202110	320	57200	51000		NOBLE TURF, LLC	*	575.00	334.78 028960
10/07/21	00130	32299146	202109	340	57200	51100		PRECISION	*	200.85	575.00 028961
10/02/21	42201450	202110	330	57200	52000			SPACE COAST CLEANING INC.	*	200.85	575.00 028962
								SUPPLIES	*	1,480.16	200.85 028962
								STAPLES ADVANTAGE	*	211.26	
								FOOD	*		

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO... DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#	AMOUNT
10/02/21	01476	42201450	202110	330-57200-51050					*	89.35		
10/02/21		42201450	202110	330-57200-51100					*	157.06		
10/02/21		42201450	202110	330-57200-52200					*	102.36		
10/06/21		42202009	202110	330-57200-52200					*	87.51		
10/06/21		42202009	202110	330-57200-51100					*	321.71		
10/06/21		42202009	202110	330-57200-51050					*	48.55		
10/06/21		42202009	202110	330-57200-52000					*	917.60		
												3,415.56
												028963
10/07/21	01512	7294069	202109	390-57200-54600					*	340.09		
												680.17
												1,020.26
												028964
10/07/21	01446	10072021	202110	330-57200-52000					*	37.48		
												1,718.32
												028965
10/07/21	01207	246311	202110	390-57200-47500					*	3,766.67		
												753.33
												425.00
												850.00
												5,795.00
												028967
10/07/21	00807	9201343	202109	390-57200-54100					*	167.76		
												167.76
												335.52
												028968

VIER --VIERA EAST--- HSMITH

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	EXPENSED TO... DPT	SUB ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
10/07/21	01244	10/07/21	10072021	202110	300-15100-00700			VIERA EAST CDD - SERIES 2012	*	60,915.63	60,915.63 028969
10/07/21	00068	9/26/21	9158792-	202110	390-57200-47900			VIERA EAST CDD - SERIES 2012	*	206.82	206.82
9/29/21	9158424-	202110	320-57200-34100					WASTE MANAGEMENT	*	516.69	516.69
10/07/21	01421	9/30/21	0921-TR7	202109	300-13100-10000			WAGE WORK GF	*	41.66	41.66
9/30/21	0921-TR7	202109	390-57200-22000					WAGE WORK GC	*	58.34	58.34
10/07/21	00117	9/22/21	41040263	202109	390-57200-46000			WAGEWORKS, INC.	*	537.03	100.00 028971
9/30/21	41041913	202109	390-57200-46000					HYD CYLINDER ASM	*	463.78	463.78
9/30/21	41041913	202109	390-57200-46000					TORO BELTS	*	164.00	1,000.81 028972
10/07/21	01397	9/28/21	755588	202109	350-57200-46100			WESCOTURF INC.	*	164.00	164.00
9/29/21	93388478	202109	300-14200-10000					1 YULAS GOLF CAR	*	552.00	164.00 028973
9/30/21	93386604	202109	300-14200-10000					GOLF BALLS	*	255.00	255.00
9/30/21	93386604	202109	300-14200-10000					GOLF BALLS	*	807.00	807.00 028974
10/07/21	99999	10/07/21	VOID	202110	000-00000-00000			CALLAWAY	C	.00	.00
10/07/21	01524	10/02/21	JS102202	202110	330-57200-51100			*****INVALID VENDOR NUMBER*****	*	155.86	.00 028975
10/02/21	10022021	202110	330-57200-51100					REIMBURSE	*	42.85	42.85
10/02/21	10022021	202110	330-57200-52000					REIMBURSE	*	130.38	130.38
10/02/21	1022021	202110	330-57200-52000					REIMBURSE	*	8.93	8.93
10/02/21	1022021	202110	330-57200-51100					REIMBURSE	*	388.81	388.81

VIER --VIERA EAST--- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
10/04/21	01528	10/04/21	10	04	202110	330-57200-46000		JEFFREY SPENCER	*	376.12	376.12
10/04/21	01313	10/04/21	10	04	202110	330-57200-51100		VE GOLF IRRIGATION-ENGINE	*	170.85	170.85
10/04/21	00021	10/04/21	10	04	202110	330-57200-51100		ALCOHOL PURCHASE REIM	*	78.11	78.11
10/04/21	00782	10/04/21	10	04	202110	330-57200-51100		BEER DELIVERY 10.09.21	*	147.66	147.66
10/04/21	00195	10/04/21	10	04	202110	330-57200-51100		BEER COST- CARROLL 10.11	*	774.26	774.26
10/04/21	00782	10/04/21	10	04	202110	330-57200-51100		BEER DELIVERY 10.09.21	*	92.45	92.45
10/04/21	00782	10/04/21	10	04	202110	330-57200-51025		BEER DELIVERY 10.09.21	*	85.96	85.96
10/04/21	00782	10/04/21	10	04	202110	330-57200-52000		BEER DELIVERY 10.09.21	*	119.97	119.97
10/04/21	00782	10/04/21	10	04	202110	330-57200-51100		BEER DELIVERY 10.09.21	*	116.21	116.21
10/04/21	00782	10/04/21	10	04	202110	330-57200-51100		BEER DELIVERY 10.09.21	*	37.63	37.63
10/07/21	01528	10/07/21	10	07	202109	310-57200-31100		VE GOLF IRRIGATION-ENGINE	*	472.50	472.50
10/07/21	01313	10/07/21	10	07	202110	330-57200-52000		ALCOHOL PURCHASE REIM	*	240.60	240.60
10/08/21	00021	10/07/21	10	07	202110	330-57200-52000		ALCOHOL PURCHASE REIM	*	1,645.65	1,645.65
10/11/21	01313	10/11/21	10	11	202110	330-57200-52000		BEER COST- CARROLL 10.11	*	668.15	668.15
10/11/21	00195	10/08/21	10	08	202110	330-57200-51025		BLACK BASKET/PAINT SLATWA	*	907.53	907.53
10/14/21	00782	10/11/21	10	11	202110	340-57200-51100		MCGOWEN DISPLAYS, INC.	*	25.50	25.50
		10/11/21	10	11	202110	320-57200-51100		A LINEN CONNECTION	*	74.59	74.59
										2,726.05	2,726.05
										472.50	472.50
										240.60	240.60
										1,645.65	1,645.65
										668.15	668.15
										907.53	907.53
										25.50	25.50
										74.59	74.59
										100.09	100.09

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	***CHECK*** AMOUNT
10/14/21	00430	10/13/21	12110133	202110	390-57200-49800			SUPPLIES	*	53.00	
10/14/21	00430	10/13/21	12110133	202110	330-57200-49800			RESTOCK OF SUPPLIES	*	170.90	
10/14/21	01530	10/13/21	0001	202110	330-57200-12005			AMERICAN SAFETY & FIRST AID, INC.	*	2,708.33	223.90 028983
10/14/21	01530	10/13/21	0001	202110	330-57200-12005			RESTAURANT MANAGER	*	2,708.33	
10/14/21	01530	10/13/21	0001	202110	330-57200-12005			RESTAURANT MANAGER	V	2,708.33	
10/14/21	01380	10/14/21	1442	202110	320-57200-54500			BAREFOOT CHEF LLC	*	810.00	.00 028984
10/14/21	01380	10/14/21	1442	202110	320-57200-54500			POS SWITCH/CLEANUP	*	810.00	
10/14/21	00987	10/05/21	26150	202110	320-57200-48000			BLACK HOLE MAKERS LLC	*	433.50	810.00 028985
10/14/21	00987	10/05/21	26150	202110	320-57200-48000			1/4 PAGE OCT21	*	433.50	
10/14/21	00021	10/14/21	2099	202110	330-57200-52100			BLUEWATER CREATIVE GROUP INC	*	1,663.80	433.50 028986
10/14/21	00021	10/14/21	2099	202110	330-57200-52100			DRINKS	*	1,663.80	
10/14/21	01515	10/08/21	WO-73513	202110	320-57200-46000			CARROLL DISTRIBUTING	*	99.00	1,663.80 028987
10/14/21	01515	10/08/21	WO-73513	202110	320-57200-46000			HVAC SERVICE CALL	*	99.00	
10/14/21	01394	10/02/21	62639980	202110	330-57200-54600			DURON SMITH A/C & HEATING DIAL PLUM	*	101.29	99.00 028988
10/14/21	01394	10/02/21	62639980	202110	330-57200-54600			DISH RENTAL	*	101.29	
10/14/21	01111	10/01/21	412	202110	310-57200-31700			ECOLAB	*	83.33	101.29 028989
10/14/21	01111	10/01/21	412	202110	310-57200-31700			GOLF DISSEMINATION OCT21	*	83.33	
10/14/21	01372	10/04/21	30211055	202110	320-57200-34100			GMS-CENTRAL FLORIDA, LLC	*	120.31	83.33 028990
10/14/21	01372	10/04/21	30211055	202110	320-57200-34100				*	120.31	
10/14/21	01372	10/04/21	30211055	202110	300-13100-10000				*	120.32	
10/14/21	01529	10/12/21	10122021	202110	390-57200-46000			GREAT AMERICA FINANCIAL SVCS	*	17.10	240.63 028991
10/14/21	01529	10/12/21	10122021	202110	390-57200-46000			REIMBURSE	*	17.10	
10/14/21	01529	10/12/21	10122021	202110	390-57200-46000			JAMES LENNERTON	*	17.10	17.10 028992

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
10/14/21	00871	7/30/21	9086317	202107	390-57200-46000		ULTRA PROMAX	*	65.70	65.70 028993
10/14/21	00180	10/12/21	219281	202110	340-57200-46000		KIMBALL MIDWEST	*	49.99	
10/12/21	219281	10/12/21	219281	202110	300-13100-10000		OIL AND FUNNEL	*	9.97	
10/12/21	219281	10/12/21	219281	202110	330-57200-46000		OIL AND FUNNEL	*	48.87	
10/14/21	01210	10/09/21	34897139	202110	330-57200-51100		POWERATED BELT	*	63.99	108.83 028994
10/09/21	34897139	10/09/21	34897139	202110	320-57200-51000		POS ROLLS	*	26.27	
10/06/21	920	1346	202110	390-57200-54100		UNIFORMS 10/7/21		*	176.85	90.26 028995
10/14/21	01364	10/05/21	115879	202110	300-14200-10000		GOLF BALLS	*	520.00	176.85 028996
10/14/21	00808	10/14/21	10142021	202110	300-10100-11000		PETTY CASH 10.14.21	*	150.00	520.00 028997
10/13/21	0001	202110	330-57200-12005			RESTAURANT MANAGER		*	2,708.33	150.00 028998
10/18/21	01147	10/18/21	210028	202110	330-57200-52000		BEVERAGE PURCHASE	*	1,091.95	2,708.33 028999
10/20/21	01531	10/20/21	10202021	202110	330-57200-52000		BEVERAGE PURCHASE 10.20	*	905.51	1,091.95 029000
10/06/21	01485	10/06/21	91194840	202110	300-14200-10000		WOMENS SHIRTS	*	780.17	905.51 029001
10/13/21	91199288	202110	300-14200-10000			GOLF GLOVES		*	212.13	
						ACUSHNET COMPANY				992.30 029002

VIER --VIERA EAST-- HSMITH

VIERA EAST- GOLF COURSE
BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
10/22/21	01445	10/01/21	10012021	202110	390-57200-43000				*	201.80	
			LED LIGHTING								
10/01/21		10012021	202110	300-13100-10000					*	201.80	
			LED LIGHTING								
10/01/21		10012021	202110	320-57200-43000					*	201.80	
			LED LIGHTING								
10/01/21		10012021	202110	340-57200-43000					*	201.79	
			LED LIGHTING								
							BANLEACO				807.19 029003
10/02/21	00065	10/02/21	09489760	202110	330-57200-43000				*	349.25	
			2300 CLUBHOUSE DR								
10/22/21	00390	10/14/21	93392183	202110	300-14200-10000			BRIGHT HOUSE NETWORKS	*	501.00	349.25 029004
			GOLF BALLS								
10/22/21	00022	10/19/21	01-92185	202110	340-57200-51100			CALLAWAY	*	362.16	501.00 029005
			CDD								
10/19/21		01-92185	202110	330-57200-52005					*	970.56	
			FOOD								
10/19/21		01-92185	202110	330-57200-52005					*	427.37	
			BEV								
10/19/21		01-92185	202110	330-57200-51050					*	221.76	
			SUPPLIES								
10/19/21		01-92185	202110	330-57200-52005					*	33.78	
			SNACK								
10/19/21		01-92187	202110	330-57200-52000					*	251.53	
			SNACKS								
10/19/21		01-92187	202110	330-57200-51100					*	98.18	
			OPER								
10/19/21		01-92187	202110	330-57200-52200					*	192.66	
			BEER								
10/19/21		01-92187	202110	330-57200-52200					*	355.29	
			PAPER								
10/19/21		01-92187	202110	330-57200-52000					*	563.07	
			FOOD								
								CHENEY BROTHERS INC			3,476.36 029006
10/22/21	00032	10/22/21	16346200	202110	330-57200-52000				*	150.14	
			DELIVERY 10.22 DRINKS								
10/22/21		16346200	202110	330-57200-52000					*	507.00	
			DELIVERY 10.22 DRINKS								
								COCA-COLA BEVERAGES FLORIDA LLC			657.14 029007

VIER --VIERA EAST-- HSMITH

BANK B VIERA EAST-GOLF

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
10/22/21	00947	10/21/21	5441281	202110	390-57200-46500			*	111.81	
			PEST CONTROL							
10/22/21	00947	10/21/21	5441281	202110	340-57200-46400			*	121.52	
			PEST CONTROL							
10/22/21	00947	10/21/21	5441281	202110	330-57200-46400			*	121.52	
			PEST CONTROL							
10/22/21	01196	10/17/21	92776914	202110	350-57200-51100		ECOLAB PEST ELIMINATION	*	95.00	354.85 029008
			KEY SET							
10/22/21	01507	10/14/21	00053063	202110	390-57200-47100		E-Z-GO A TEXTRON COMPANY	*	580.77	95.00 029009
			GOLF ROTOR OCT							
10/22/21	00076	10/14/21	00053063	202110	300-15500-10000			*	1,742.29	
			GOLF ROTOR NOV-JAN							
10/22/21	00076	10/08/21	1128053	202110	300-13100-10500		FIS OUTDOOR	*	204.79	2,323.06 029010
			1128053 SEPT							
10/22/21	00035	10/11/21	33189	SE 202109	330-57200-43000		FLORIDA CITY GAS	*	758.73	204.79 029011
			2300	CLUBHOUSE DR						
10/22/21	00035	10/11/21	33189	SE 202109	340-57200-43000			*	758.73	
			2300	CLUBHOUSE DR						
10/22/21	00035	10/11/21	42334	SE 202109	320-57200-43000			*	59.97	
			2300	CLUBHOUSE LGTS						
10/22/21	00035	10/11/21	42334	SE 202109	300-11500-10000			*	34.33	
			2300	CLUBHOUSE LGTS						
10/22/21	00035	10/11/21	45156	SE 202109	390-57200-43000			*	1,595.60	
			5250	MURRELL RD MAINT BLD						
10/22/21	00035	10/11/21	45156	SE 202109	300-13100-10000			*	398.91	
			5250	MURRELL RD MAINT BLD						
10/22/21	00035	10/11/21	52104	SE 202109	350-57200-43000			*	603.86	
			2300	CLUB HOUSE DR CART						
10/22/21	00035	10/11/21	57086	SE 202109	320-57200-43000			*	27.76	
			4563	BRAYWICK BATH						
10/22/21	00107	10/10/21	50125	202110	320-57200-54000		FPL	*	180.00	4,237.89 029012
			ANNUAL CLUB FEES							
10/22/21	00587	10/07/21	649609	202110	390-57200-46100		FLORIDA STATE GOLF ASSOCIATION	*	287.42	180.00 029013
			PREM 93 UN1203							

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#
10/07/21	01508	649609	202110	300-13100-10000				GLOVER OIL COMPANY INC	*	141.57	029014
											428.99
10/19/21	01508	10192021	202110	350-57200-46300				GOLF CARTS UNLIMITED	*	1,147.50	029015
											1,147.50
10/13/21	00194	PIN0114	202110	390-57200-51100				GOLF VENTURES INC	*	529.81	029016
											529.81
10/08/21	01509	24288578	202110	390-57200-47500				CHEMICALS OCT	*	379.02	
											1,137.06
10/08/21	01509	24288578	202110	300-15500-10000				CHEMICALS NOV-JAN	*	298.70	
											1,814.78
10/08/21	01509	24288580	202110	390-57200-47500				PRIMO MAXX	*	921.50	029017
								HELENA AGRI-ENT., LLC	*	921.50	
10/20/21	01532	2-193552	202110	330-57200-12005				CLEANING SVC OCT21	*	20.50	
											921.50
10/12/21	01524	1012021	202110	330-57200-52000				JANI-KING OF ORLANDO	*	57.01	
											31.50
10/12/21	01524	10122021	202110	330-57200-52200				REIMBURSE FOOD	*	150.48	
											395.89
10/12/21	01524	10122021	202110	330-57200-46000				REIMBURSE WOOD CHIPS	*	510.79	
											510.79
10/19/21	01524	10192021	202110	330-57200-52000				REIMBURSE	*	143.39	
											143.39
10/21/21	01524	10212021	202110	330-57200-51100				REIMBURSE	*	134.94	
											143.39
10/15/21	01534	10152021	202110	300-13100-10400				JEFFREY SPENCER	*	655.38	029019
											655.38
10/19/21	00871	9307558	202110	390-57200-46000				JOHN CASEY	*	510.79	029020
											510.79
10/14/21	00180	219831	202110	390-57200-46110				TEST CLIP BLACK SHRINK	*	143.39	029021
								KIMBALL, MIDWEST	*	134.94	143.39
											134.94

VIER --VIERA EAST-- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT
10/14/21	219833	202110	390	57200	46000				*	11.38	
10/14/21	219835	202110	390	57200	46000				*	23.98	
10/14/21	219835	202110	390	57200	46110				*	79.99	
10/22/21	01358	09238439	202109	390	57200	54200	NAPA AUTO PARTS		*	33.10	250.29 029022
10/22/21	01533	10142021	202110	330	57200	46000	NEXAIR, LLC		*	109.46	33.10 029023
10/14/21	10142021	202110	330	57200	46000				*	46.12	
10/14/21	10142021	202110	330	57200	46000				*	3.45	
10/18/21	10182021	202110	330	57200	46000				*	42.14	
10/18/21	10182021	202110	330	57200	46000				*	4.58	
10/20/21	10202021	202110	330	57200	46000				*	114.73	
10/21/21	10212021	202110	330	57200	46000		PEDRO LOPEZ		*	793.75	1,114.23 029024
10/22/21	99999	10/22/21	VOID	202110	000	00000	00000		C	.00	
10/22/21	99999	10/22/21	VOID	202110	000	00000	00000	*****INVALID VENDOR NUMBER*****	C	.00	.00 029025
10/22/21	01324	10/16/21	899	OCT	202110	320	57200	41000	*	106.00	.00 029026
10/16/21	899	OCT	202110	330	57200	51100	CRICKET WIRELESS		*	329.00	
10/16/21	899	OCT	202110	330	57200	51100	MICROWAVE OVEN		*	109.99	
10/16/21	899	OCT	202110	330	57200	51100	MICROWAVE OVEN		*	99.99	
10/16/21	899	OCT	202110	330	57200	51100	COFFEE POT		*	305.49	
10/16/21	899	OCT	202110	300	13100	10700	DOG PARK SUPPLIES		*		

VIER --VIERA EAST--- HSMITH

CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
10/16/21		899 OCT	202110	330-57200-51100				*	79.98	
		LUNCH BOXES								
10/16/21		899 OCT	202110	330-57200-51100				*	195.09	
		PRINTER SUPPLIES								
10/16/21		899 OCT	202110	330-57200-51100				*	112.49	
		CONDIMENT BINS								
10/16/21		899 OCT	202110	330-57200-51100				*	21.35	
		PEPPER SHAKERS								
10/16/21		899 OCT	202110	330-57200-51100				*	59.99	
		UTILITY WALK								
10/16/21		899 OCT	202110	330-57200-51100				*	27.99	
		TRASH CANS								
10/16/21		899 OCT	202110	330-57200-51100				*	187.47	
		TRASH CAN, LARGE								
10/16/21		899 OCT	202110	300-13100-10000				*	62.20	
		BALL BEARING								
10/16/21		899 OCT	202110	330-57200-51050				*	59.45	
		HOT DOG TRAYS								
10/16/21		899 OCT	202110	330-57200-52200				*	9.98	
		WATERS								
10/16/21		899 OCT	202110	330-57200-52200				*	26.98	
		POWERADE								
10/16/21		899 OCT	202110	330-57200-51100				*	84.99	
		COOLER								
10/16/21		899 OCT	202110	330-57200-51100				*	7.84	
		SALES TAX								
10/16/21		899 OCT	202110	330-57200-54000				*	455.00	
		DEO LICENSE								
10/16/21		899 OCT	202110	330-57200-51100				*	5.97	
		ICE								
10/16/21		899 OCT	202110	330-57200-52200				*	1,375.53	
		DRINK PURCHASE								
10/16/21		899 OCT	202110	330-57200-51100				*	1,316.08	
		TV FOR RESTAURANT								
10/16/21		899 OCT	202110	330-57200-51100				*	96.29	
		TV HANGING MOUNT								
10/16/21		899 OCT	202110	330-57200-51100				*	369.13	
		KITCHEN SUPPLIES								
10/16/21		899 OCT	202110	330-57200-52005				*	102.65	
		SNACKS FOR HET								
10/16/21		899 OCT	202110	330-57200-51100				*	428.01	
		TV FOR HET								
10/16/21		899 OCT	202110	330-57200-51025				*	29.99	
		MEAT THERMOMETER								
10/16/21		899 OCT	202110	330-57200-51025				*	2,486.02	
		RESTAURANT EQUIPMENT								

VIER --VIERA EAST-- HSMITH

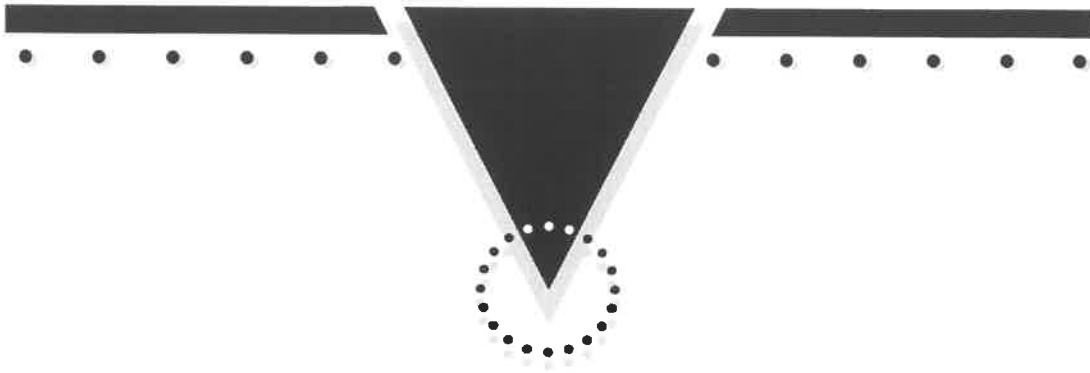
CHECK DATE	VEND#	INVOICE DATE	INVOICE YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK#
10/16/21	899	OCT 2021	10	330	57200	51025	RESTAURANT EQUIPMENT		*	763.92	
10/16/21	899	OCT 2021	10	330	57200	51100	CHARGING STATION		*	32.99	
10/16/21	899	OCT 2021	10	330	57200	51100	CLEANING SUPPLIES		*	21.36	
10/16/21	899	OCT 2021	10	300	13100	10700	DOG PARK SUPPLIES		*	1,704.00	
10/16/21	899	OCT 2021	10	320	57200	34100	AMAZON PRIME		*	13.08	
10/16/21	899	OCT 2021	10	320	57200	34100	ACH TEST		*	.10	
10/16/21	899	OCT 2021	10	320	57200	48000	JOB POST INDEED		*	207.85	
10/16/21	899	OCT 2021	10	330	57200	51025	FRIDGE KNOB		*	43.69	
10/16/21	899	OCT 2021	10	330	57200	51100	FLOOR DOLLY		*	37.43	
10/16/21	899	OCT 2021	10	300	13100	10700	DOG PARK SUPPLIES		*	1,147.30	
10/16/21	899	OCT 2021	10	330	57200	51100	CREDIT- SEND BACK		*	729.12	
REGIONS BANK											
10/05/21	42201745	2021	10	330	57200	51050	CREDIT		*	177.97	11,793.54 029027
10/09/21	42202796	2021	10	330	57200	52000	FOOD		*	851.18	
10/09/21	42202796	2021	10	330	57200	52200	BEV		*	301.60	
10/09/21	42202796	2021	10	330	57200	51050	PAPER		*	381.43	
10/09/21	42202796	2021	10	330	57200	51100	OPER		*	78.79	
10/09/21	42202796	2021	10	330	57200	52005	SNACKS		*	100.09	
10/12/21	42203298	2021	10	330	57200	51050	CREDIT		*	214.12	
SYSCO											
10/08/21	7320934	2021	10	390	57200	54600	CUSHMAN HAULER B00X		*	419.64	1,321.00 029028
10/08/21	7320934	2021	10	390	57200	54600	TORO SAND PRO		*	430.63	
THE HUNTINGTON NATIONAL BANK											
										850.27	029029

VIER --VIERA EAST--- HSMITH

CHECK DATE	VEND#	INVOICE DATE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
10/22/21	00807	10/14/21	920	1348	202110	390-57200-54100		UNIFORMS 10/14/21	*	156.36	156.36 029030
10/22/21	00117	10/07/21	41043268	202110	390-57200-46000		UNIFIRST CORPORATION	*		554.98	
							SPRING STABILIZER			374.96	
		10/11/21	41043694	202110	390-57200-46000		ELECTRIC MOTOR OCT	*		1,124.87	
		10/11/21	41043694	202110	300-15500-10000		ELECTRIC MOTOR NOV-JAN	*		42.99	
		10/14/21	41044582	202110	390-57200-46000		BRACKET BEARING	*			
							WESCOTURF INC.			2,097.80	029031
10/22/21	01397	9/15/21	EXT00045	202109	350-57200-46100		1 YTLAR GOLF CAR	*		97.00	
10/22/21	01524	10/21/21	10212021	202110	330-57200-52000		YAMAHA MOTOR FINANCE CORP, USA	*		20.05	97.00 029032
							JEFFREY SPENCER				20.05 029033

TOTAL FOR BANK B 197,164.72
 TOTAL FOR REGISTER 197,164.72

SECTION B



**Viera East
Community Development
District**

Unaudited Financial Reporting

September 30, 2021



TABLE OF CONTENTS

1	<u>Balance Sheet</u>
2-4	<u>General Fund Income Statement</u>
5	<u>Capital Reserve Income Statement</u>
6	<u>Capital Reserve Check Register</u>
7	<u>Debt Service Series 2006 Income Statement</u>
8	<u>Debt Service Series 2020 Income Statement</u>
9	<u>Capital Projects Series 2020 Income Statement</u>
10-13	<u>Golf Course Income Statement</u>
14-15	<u>Month by Month- General Fund</u>
16-18	<u>Month by Month- Golf Course</u>
19	<u>Month by Month- Proshop</u>
20	<u>Long Term Debt Report</u>
21	<u>FY2021 Tax Receipt Schedule</u>

Viera East
Community Development District
 Combined Balance Sheet
 September 30, 2021

Governmental Fund Types

	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Golf Course/Recreation</u>	<u>Totals (memorandum only)</u>
<i>Assets</i>						
Operating Account	\$285,278	\$119,140	---	---	\$550,286	\$954,704
Accounts Receivable	---	---	---	---	\$1,055	\$1,055
Due From Golf Course	\$6,190	---	---	---	---	\$6,190
Due From General Fund	---	---	\$24,831	---	\$51,933	\$76,763
Due From Capital Reserve	\$209	---	---	---	---	\$209
Due from Debt Service	\$11,030	---	---	---	\$22,922	\$33,953
Due from Other	---	---	---	---	\$3,097	\$3,097
Due from Capital Projects	---	\$15,305	---	---	\$1,031	\$16,335
Inventory - Pro Shop	---	---	---	---	\$37,987	\$37,987
<i>Investments:</i>						
State Board	---	\$121,687	---	---	---	\$121,687
Benefit Assessment- Series 2012	---	---	---	---	\$4,118	\$4,118
Reserve - Series 2012	---	---	---	---	\$7	\$7
Bond Service- Series 2012	---	---	---	---	\$280,133	\$280,133
Bond Service- Series 2006	---	---	\$467,424	---	---	\$467,424
Reserve- Series 2020	---	---	\$234,604	---	---	\$234,604
Temporary Interest Series 2020	---	---	\$270,942	---	---	\$270,942
Project- Series 2020	---	---	---	\$4,862,790	---	\$4,862,790
Improvements (Net of Depreciation)	---	---	---	---	\$1,130,855	\$1,130,855
Prepaid Expenses- Debt	---	---	---	---	\$0	\$0
Prepaid Expenses- Operations	\$13,737	---	---	---	\$121,946	\$135,683
Total Assets	\$316,445	\$256,132	\$997,802	\$4,862,790	\$2,205,369	\$8,638,537
<i>Liabilities</i>						
Accounts Payable	\$39,388	---	---	---	\$20,777	\$60,165
Accrued Expenses	\$933	---	---	---	\$10,811	\$11,744
Deferred Revenue- Season Advance	---	---	---	---	\$37,737	\$37,737
Deposit-Divots Grill	---	---	---	---	\$2,000	\$2,000
Due to General Fund	---	\$209	\$11,030	---	\$6,190	\$17,430
Accrued Interest Payable	---	---	---	---	\$65,352	\$65,352
Sales Tax Payable	---	---	---	---	\$413	\$413
Event Deposits	---	---	---	---	\$278	\$278
Due to Golf Course	\$51,933	---	\$22,922	---	---	\$74,855
Due to Debt Service	\$24,831	---	---	---	---	\$24,831
Due to Capital Reserve	---	---	---	\$15,305	---	\$15,305
Bonds Payable - Series 2012	---	---	---	---	\$2,895,000	\$2,895,000
Bond Discount	---	---	---	---	(\$15,817)	(\$15,817)
Deferred Loss	---	---	---	---	(\$159,029)	(\$159,029)
<i>Fund Equity</i>						
Net Assets	---	---	---	---	(\$658,342)	(\$658,342)
<i>Fund Balances</i>						
Assigned - First Quarter	\$176,000	---	---	---	---	\$176,000
Nonspendable - Prepaid Expense	\$13,737	---	---	---	---	\$13,737
Unassigned	\$9,623	---	---	---	---	\$9,623
Assigned- Capital Reserve Fund	---	\$255,922	---	---	---	\$255,922
Restricted for Capital Projects	---	---	---	\$4,847,485	---	\$4,847,485
Restricted for Debt Service	---	---	\$963,849	---	---	\$963,849
Total Liabilities, Fund Equity, Other	\$316,445	\$256,132	\$997,802	\$4,862,790	\$2,205,369	\$8,638,537

Viera East

Community Development District

General Fund

Statement of Revenues & Expenditures
For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
<i>Revenues</i>				
Maintenance Assessments	\$808,157	\$808,157	\$808,157	\$0
Golf Course Administrative Services	\$56,280	\$56,280	\$56,280	\$1
Donations for Park Material	\$0	\$0	\$3,000	\$3,000
Interest Income	\$100	\$100	\$4	(\$96)
Total Revenues	\$864,536	\$864,536	\$867,441	\$2,905

Administrative Expenditures

Supervisors Fees	\$30,496	\$30,496	\$31,550	(\$1,054)
Engineering Fees	\$5,000	\$5,000	\$2,438	\$2,563
Attorney's Fees	\$5,000	\$5,000	\$20,276	(\$15,276)
Dissemination	\$1,000	\$1,000	\$1,000	\$0
Trustee Fees	\$5,600	\$5,600	\$10,641	(\$5,041)
Annual Audit	\$6,500	\$6,500	\$5,750	\$750
Collection Agent	\$2,500	\$2,500	\$2,500	\$0
Management Fees	\$100,440	\$100,440	\$100,440	\$0
Postage	\$1,500	\$1,500	\$2,093	(\$593)
Printing & Binding	\$2,500	\$2,500	\$1,424	\$1,077
Insurance- Liability	\$7,475	\$7,475	\$8,517	(\$1,042)
Legal Advertising	\$1,500	\$1,500	\$2,037	(\$537)
Other Current Charges	\$1,500	\$1,500	\$695	\$805
Office Supplies	\$1,500	\$1,500	\$1,202	\$298
Dues & Licenses	\$175	\$175	\$175	\$0
Information Technology	\$3,400	\$3,400	\$3,400	\$0
Total Administrative	\$176,086	\$176,086	\$194,135	(\$18,049)

Viera East
Community Development District
 General Fund
 Statement of Revenues & Expenditures
 For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
<i>Operating Expenditures</i>				
Salaries	\$149,299	\$149,299	\$144,820	\$4,479
Administrative Fee	\$1,659	\$1,659	\$1,909	(\$250)
FICA Expense	\$11,421	\$11,421	\$9,373	\$2,048
Employee Insurance	\$16,914	\$16,914	\$17,814	(\$900)
Workers Compensation	\$2,926	\$2,926	\$3,522	(\$596)
Unemployment	\$853	\$853	\$992	(\$139)
Other Contractual	\$7,500	\$7,500	\$9,762	(\$2,262)
Training	\$500	\$500	\$0	\$500
Uniforms	\$500	\$500	\$0	\$500
Total Operating	\$191,572	\$191,572	\$188,193	\$3,379

Maintenance Expenditures

Canal Maintenance	\$14,000	\$14,000	\$9,827	\$4,173
Lake Bank Restoration	\$60,000	\$60,000	\$57,000	\$3,000
Environmental Services	\$20,000	\$20,000	\$15,126	\$4,874
Water Management System	\$99,000	\$99,000	\$106,751	(\$7,751)
Control Burns	\$15,000	\$15,000	\$6,922	\$8,078
Contingencies	\$2,000	\$2,000	\$0	\$2,000
Fire Line Maintenance	\$3,000	\$3,000	\$800	\$2,200
Basin Repair	\$4,000	\$4,000	\$0	\$4,000
Total Maintenance	\$217,000	\$217,000	\$196,426	\$20,574

Viera East
Community Development District
 General Fund

Statement of Revenues & Expenditures
 For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
<i><u>Grounds Maintenance Expenditures</u></i>				
Salaries	\$140,787	\$140,787	\$129,923	\$10,864
Administrative Fees	\$3,684	\$3,684	\$3,060	\$624
FICA	\$10,770	\$10,770	\$9,556	\$1,214
Health Insurance	\$18,818	\$18,818	\$17,427	\$1,391
Workers Compensation	\$2,759	\$2,759	\$3,133	(\$374)
Unemployment	\$2,120	\$2,120	\$1,745	\$375
Telephone	\$6,250	\$6,250	\$6,910	(\$660)
Utilities	\$5,500	\$5,500	\$6,715	(\$1,215)
Property Appraiser	\$1,990	\$1,990	\$1,989	\$2
Insurance	\$1,663	\$1,663	\$1,499	\$164
Repairs	\$15,000	\$15,000	\$18,528	(\$3,528)
Fuel	\$10,000	\$10,000	\$14,508	(\$4,508)
Park Maintenance	\$2,500	\$2,500	\$4,447	(\$1,947)
Sidewalk Maintenance	\$5,000	\$5,000	\$0	\$5,000
Chemicals	\$4,000	\$4,000	\$2,304	\$1,696
Contingencies	\$4,000	\$4,000	\$6,827	(\$2,827)
Refuse	\$6,000	\$6,000	\$4,560	\$1,440
Office Supplies	\$750	\$750	\$765	(\$15)
Uniforms	\$3,000	\$3,000	\$2,519	\$481
Fire Alarm System	\$6,500	\$6,500	\$7,315	(\$815)
Rain Bird Pump System	\$27,576	\$27,576	\$28,501	(\$925)
Park Materials	\$0	\$0	\$3,221	(\$3,221)
Total Grounds Maintenance	\$278,667	\$278,667	\$275,449	\$3,218
Total Expenditures	\$863,325	\$863,325	\$854,203	\$9,123
Operating Income (Loss)	\$1,211	\$1,211	\$13,238	\$12,027
<i><u>Non Operating Revenues/(Expenditures)</u></i>				
Reserve Funding- Transfer Out (Capital Reserve)	(\$1,211)	(\$1,211)	(\$1,211)	\$0
Reserve Funding- Transfer Out (Excess)	\$0	\$0	\$0	\$0
Total Non Operating Revenues/(Expenditures)	(\$1,211)	(\$1,211)	(\$1,211)	\$0
Excess Revenue/(Expenditures)	(\$0)	(\$0)	\$12,027	\$12,028
Beginning Fund Balance	\$0		\$187,333	
Ending Fund Balance	\$0		\$199,360	

Viera East
Community Development District
 Capital Reserve Fund
 Statement of Revenues & Expenditures
 For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
Revenues				
Interest Income	\$2,500	\$2,500	\$136	(\$2,364)
Reserve Funding - Transfer In (General)	\$1,211	\$1,211	\$1,211	\$0
Reserve Funding - Transfer In (Golf)	\$31,219	\$31,219	\$31,219	\$0
Reserve Funding - Transfer In (General Excess)	\$0	\$0	\$0	\$0
Total Revenues	\$34,930	\$34,930	\$32,566	(\$2,364)
Expenditures				
Capital Outlay	\$100,000	\$100,000	\$75,621	\$24,379
Truck Maintenance	\$25,000	\$25,000	\$0	\$25,000
Transfer Out	\$0	\$0	\$0	\$0
Total Expenditures	\$125,000	\$125,000	\$75,621	\$49,379
Excess Revenues/(Expenditures)	(\$90,070)		(\$43,055)	
Beginning Fund Balance	\$229,102		\$298,978	
Ending Fund Balance	\$139,032		\$255,922	

**Viera East
Community Development District**

Capital Reserve Fund

Capital Outlay Check Register Detail

For Period Ending September 30, 2021

Check Date	Vendor	Detail	Amount
Capital Outlay			
<i>FY2021</i>			
2/18/21	Payne Restaurant Equipment	Machine & Dispenser	\$ 6,995.00
1/29/21	Amazon	Outdoor Convex Mirror	\$ 693.94
2/2/21	Amazon	WP Reflective Tape	\$ 71.98
2/2/21	Global Industrial	Post Guard Remove Bollard	\$ 3,624.59
3/4/21	Lowe's	Posts for Mirror	\$ 209.30
3/25/21	Laceys Lock Services	Bollard Project	\$ 288.50
3/29/21	Landscape Depot	Playground Project	\$ 4,853.14
4/1/21	Rob Dale	Playground Caution Signs	\$ 47.60
2/26/21	Gary Yeomans Palms Bay	Ford Truck	\$ 51,797.85
3/29/21	Regions Bank	Vision Metalizers	\$ 428.64
4/1/21	Lowe's	Bollard Project	\$ 193.24
4/8/21	ABC Concrete Cutting Inc	Bollard Project	\$ 1,292.65
5/19/21	Uline	Message Ctr Sign	\$ 750.00
5/19/21	Amazon	Playground Supplies	\$ 169.85
7/1/21	Change of Greenery	Planting Litoral Shelf	\$ 1,405.00
8/31/21	Pedro Lopez	Bond Deposit	\$ 1,000.00
9/16/21	Pedro Lopez	Restroom Repairs	\$ 1,800.00
Total			\$ 75,621.28

Viera East
Community Development District
 Debt Service Fund Series 2006
 Statement of Revenues & Expenditures
 For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
Revenues				
Special Assessments	\$2,376,297	\$2,376,297	\$2,376,297	\$0
Interest Income	\$1,500	\$1,500	\$55	(\$1,445)
Total Revenues	\$2,377,797	\$2,377,797	\$2,376,352	(\$1,445)
Expenditures				
Series 2006				
Interest-11/1	\$126,644	\$126,644	\$126,644	\$0
Interest-5/1	\$126,644	\$126,644	\$126,644	\$0
Principal-5/1	\$2,140,000	\$2,140,000	\$2,140,000	\$0
Total Expenditures	\$2,393,288	\$2,393,288	\$2,393,288	\$0
Excess Revenues/(Expenditures)	(\$15,491)		(\$16,936)	
Beginning Fund Balance	\$522,357		\$475,238	
Ending Fund Balance	\$506,866		\$458,302	

Viera East
Community Development District
Debt Service Fund Series 2020
Statement of Revenues & Expenditures
For Period Ending September 30, 2021

	Adopted Budget	Prorated Budget 9/30/21	Actual 9/30/21	Variance
Revenues				
Interest Income	\$1,000	\$1,000	\$29	(\$971)
Total Revenues	\$1,000	\$1,000	\$29	(\$971)
Expenditures				
Series 2020				
Interest-11/1	\$52,679	\$52,679	\$52,679	\$0
Interest-5/1	\$90,308	\$90,308	\$90,308	\$0
Total Expenditures	\$142,987	\$142,987	\$142,987	\$0
Excess Revenues/(Expenditures)	(\$141,987)		(\$142,958)	
Beginning Fund Balance	\$648,505		\$648,505	
Ending Fund Balance	\$506,518		\$505,547	

Viera East
Community Development District
 Capital Projects Fund Series 2020
 Statement of Revenues & Expenditures
 For Period Ending September 30, 2021

	Actual 9/30/21
<u>Revenues</u>	
Interest Income	\$265
Total Revenues	\$265
<u>Expenditures</u>	
Capital Outlay	\$1,242,331
Cost of Issuance	\$0
Total Expenditures	\$1,242,331
Excess Revenues/(Expenditures)	(\$1,242,066)
Beginning Fund Balance	\$6,089,551
Ending Fund Balance	\$4,847,485

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending September 30, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Number of Rounds</i>							
Paid Rounds	35,250	2,874	1,782	1,092	44,479	35,250	9,229
Member Rounds	10,000	611	505	106	9,251	10,000	(749)
Comp Rounds	3,000	124	152	(28)	2,020	3,000	(980)
EZ Links	3,000	0	152	(152)	-	3,000	(3,000)
GolfNow	2,000	307	101	206	3,445	2,000	1,445
Total Memberships	60	5	-	5	75	60	15
<i>Revenue per Round</i>							
Paid Rounds	\$40	\$33	\$42	(\$9)	\$36	\$40	(\$5)
<i>Revenues</i>							
Greens Fees/Cart Fees	\$1,426,357	\$93,646	\$74,884	\$18,762	\$1,599,085	\$1,426,357	\$172,728
Gift Cards - Sales	\$25,000	\$138	\$1,313	(\$1,175)	\$10,217	\$25,000	(\$14,783)
Gift Cards - Usage	(\$25,000)	(\$33)	(\$1,313)	\$1,279	(\$18,355)	(\$25,000)	\$6,645
Season Advance/Trail Fees	\$210,000	\$37,364	\$11,025	\$26,339	\$252,869	\$210,000	\$42,869
Associate Memberships	\$42,000	\$1,817	\$2,205	(\$388)	\$40,053	\$42,000	(\$1,947)
Driving Range	\$80,000	\$6,694	\$4,200	\$2,494	\$89,733	\$80,000	\$9,733
Golf Lessons	\$2,100	\$175	\$110	\$65	\$2,100	\$2,100	(\$0)
Merchandise Sales	\$115,000	\$7,626	\$6,038	\$1,589	\$19,537	\$115,000	\$4,537
Restaurant	\$20,000	\$528	\$1,050	(\$522)	\$34,228	\$20,000	\$14,228
Special Assessments - Operations	\$18,239	\$1,519	\$1,521	(\$2)	\$18,232	\$18,239	(\$7)
Miscellaneous Income	\$15,000	\$488	\$1,251	(\$763)	\$6,020	\$15,000	(\$8,980)
Total Revenues	\$1,928,696	\$149,963	\$102,284	\$47,679	\$2,153,719	\$1,928,696	\$225,023
<i>Golf Course Expenditures</i>							
Other Contractual Services	\$15,000	\$1,328	\$1,251	(\$77)	\$15,971	\$15,000	(\$971)
Telephone/Internet	\$5,500	\$106	\$459	\$353	\$1,394	\$5,500	\$4,106
Postage	\$2,000	\$0	\$167	\$167	\$1,623	\$2,000	\$377
Printing & Binding	\$1,000	\$0	\$83	\$83	\$0	\$1,000	\$1,000
Utilities	\$15,900	\$2,561	\$1,326	(\$1,235)	\$16,791	\$15,900	(\$891)
Repairs & Maintenance	\$8,000	\$5,587	\$667	(\$4,920)	\$19,697	\$8,000	(\$11,697)
Advertising	\$45,000	\$2,936	\$3,753	\$817	\$19,418	\$45,000	\$25,582
Bank Charges	\$35,000	\$3,218	\$2,919	(\$299)	\$46,081	\$35,000	(\$11,081)
Office Supplies	\$4,000	\$472	\$334	(\$138)	\$3,167	\$4,000	\$833
Operating Supplies	\$5,000	\$149	\$417	\$268	\$3,937	\$5,000	\$1,063
Dues, Licenses & Subscriptions	\$8,000	\$345	\$667	\$323	\$9,314	\$8,000	(\$1,314)
Drug Testing - All Departments	\$500	\$0	\$42	\$42	\$1,070	\$500	(\$570)
Training, Education & Employee Relations	\$3,000	\$146	\$250	\$105	\$1,990	\$3,000	\$1,010
Contractual Security	\$3,000	\$196	\$250	\$54	\$3,985	\$3,000	(\$985)
IT Services	\$3,000	\$855	\$250	(\$605)	\$3,222	\$3,000	(\$222)
Total Golf Course Expenditures	\$153,900	\$17,897	\$12,835	(\$5,062)	\$147,659	\$153,900	\$6,241

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending September 30, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Restaurant Expenditures</i>							
Pest Control	\$1,200	\$95	\$61	(\$35)	\$1,236	\$1,200	(\$36)
Equipment Lease	\$1,100	\$100	\$56	(\$44)	\$1,268	\$1,100	(\$168)
Janitorial Services	\$0	\$341	\$0	(\$341)	\$341	\$0	(\$341)
Repairs	\$0	\$1,906	\$0	(\$1,906)	\$1,906	\$0	(\$1,906)
Kitchen Equipment/Supplies	\$0	\$5,093	\$0	(\$5,093)	\$5,093	\$0	(\$5,093)
Paper & Plastic Supplies	\$0	\$676	\$0	(\$676)	\$676	\$0	(\$676)
Operating Supplies	\$0	\$1,838	\$0	(\$1,838)	\$1,838	\$0	(\$1,838)
Food Cost	\$0	\$2,075	\$0	(\$2,075)	\$2,075	\$0	(\$2,075)
Beverage Cost	\$0	\$437	\$0	(\$437)	\$437	\$0	(\$437)
Dues & License	\$0	\$323	\$0	(\$323)	\$323	\$0	(\$323)
Total Restaurant Expenditures	\$2,300	\$12,884	\$116	(\$12,768)	\$15,194	\$2,300	(\$12,894)

<i>Golf Operation Expenditures</i>							
Salaries	\$210,900	\$15,444	\$17,574	\$2,131	\$200,975	\$210,900	\$9,925
Administrative Fee	\$19,957	\$1,462	\$1,663	\$201	\$16,629	\$19,957	\$3,328
FICA Expense	\$16,547	\$1,164	\$1,379	\$215	\$15,357	\$16,547	\$1,190
Health Insurance	\$707	\$1,213	\$59	(\$1,154)	\$1,561	\$707	(\$854)
Workers Compensation	\$4,239	\$279	\$353	\$74	\$4,865	\$4,239	(\$626)
Unemployment	\$12,786	\$336	\$1,065	\$729	\$7,899	\$12,786	\$4,887
Golf Printing	\$2,200	\$0	\$183	\$183	\$2,414	\$2,200	(\$214)
Utilities	\$22,500	\$3,373	\$1,875	(\$1,498)	\$22,064	\$22,500	\$436
Repairs	\$250	\$0	\$21	\$21	\$387	\$250	(\$137)
Pest Control	\$1,200	\$95	\$100	\$5	\$1,236	\$1,200	(\$36)
Supplies	\$10,000	\$3,094	\$833	(\$2,261)	\$15,281	\$10,000	(\$5,281)
Uniforms	\$1,500	\$0	\$125	\$125	\$0	\$1,500	\$1,500
Training, Education & Employee Relations	\$2,000	\$200	\$167	(\$33)	\$200	\$2,000	\$1,800
Fuel	\$500	\$0	\$42	\$42	\$0	\$500	\$500
Cart Lease	\$99,000	\$7,169	\$8,250	\$1,081	\$89,529	\$99,000	\$9,471
Cart Maintenance	\$4,000	\$59	\$333	\$274	\$5,153	\$4,000	(\$1,153)
Driving Range	\$10,000	\$0	\$833	\$833	\$2,659	\$10,000	\$7,341
Total Golf Operation Expenditures	\$418,286	\$33,888	\$34,856	\$968	\$386,209	\$418,286	\$32,077

<i>Merchandise Sales</i>							
Cost of Goods Sold	\$77,000	\$3,345	\$6,417	\$3,072	\$78,438	\$77,000	(\$1,438)
Total Merchandise Sales	\$77,000	\$3,345	\$6,417	\$3,072	\$78,438	\$77,000	(\$1,438)

Viera East
Community Development District
 Golf Course/Recreation Fund - Operations
 Statement of Revenues & Expenditures
 For Period Ending September 30, 2021

	Adopted Budget		Current Month		Year-to-Date		Variance
	Budget	Actuals	Budget	Variance	Budget	Actuals	
<i>Golf Course Maintenance</i>							
Salaries	\$452,632	\$31,893	\$37,719	\$5,826	\$399,991	\$452,632	\$52,641
Administrative Fees	\$11,919	\$594	\$993	\$399	\$9,905	\$11,919	\$2,014
FICA Expense	\$3,756	\$2,386	\$313	(\$2,073)	\$29,518	\$3,756	(\$25,762)
Employee Insurance	\$49,336	\$5,575	\$4,111	(\$1,464)	\$40,038	\$49,336	\$9,298
Workers Compensation	\$11,023	\$572	\$919	\$347	\$9,598	\$11,023	\$1,425
Unemployment	\$8,170	\$71	\$681	\$610	\$6,191	\$8,170	\$1,979
Consulting Fees	\$6,000	\$0	\$500	\$500	\$2,000	\$6,000	\$4,000
Fire Alarm System	\$4,000	\$0	\$333	\$333	\$557	\$4,000	\$3,443
Utilities/Water	\$26,200	\$4,383	\$2,183	(\$2,199)	\$29,906	\$26,200	(\$3,706)
Repairs	\$48,000	\$3,497	\$4,000	\$503	\$42,203	\$48,000	\$5,797
Fuel & Oil	\$40,000	\$4,042	\$3,333	(\$709)	\$30,797	\$40,000	\$9,203
Pest Control	\$1,000	\$99	\$83	(\$15)	\$1,151	\$1,000	(\$151)
Irrigation/Drainage	\$30,000	\$681	\$2,500	\$1,819	\$13,867	\$30,000	\$16,133
Sand and Topsoil	\$26,500	\$990	\$2,208	\$1,219	\$9,017	\$26,500	\$17,483
Flower/Mulch	\$7,000	\$0	\$583	\$583	\$3,222	\$7,000	\$3,778
Fertilizer	\$139,000	\$13,455	\$11,583	(\$1,871)	\$68,073	\$139,000	\$50,927
Seed/Sod	\$16,500	\$0	\$1,375	\$1,375	\$1,681	\$16,500	\$14,819
Trash Removal	\$2,000	\$405	\$167	(\$238)	\$2,854	\$2,000	(\$854)
Contingency	\$6,000	\$0	\$500	\$500	\$2,209	\$6,000	\$3,791
First Aid	\$800	\$0	\$67	\$67	\$660	\$800	\$140
Office Supplies	\$1,000	\$0	\$83	\$83	\$0	\$1,000	\$1,000
Operating Supplies	\$15,000	\$2,794	\$1,250	(\$1,544)	\$9,286	\$15,000	\$5,714
Training	\$1,000	\$0	\$83	\$83	\$2,428	\$1,000	(\$1,428)
Janitorial Supplies	\$1,000	\$0	\$83	\$83	\$568	\$1,000	\$432
Soil & Water Testing	\$1,000	\$0	\$83	\$83	\$0	\$1,000	\$1,000
Uniforms	\$8,500	\$809	\$708	(\$101)	\$7,952	\$8,500	\$548
Equipment Rental	\$2,000	\$33	\$167	\$134	\$230	\$2,000	\$1,770
Equipment Lease	\$165,000	\$23,938	\$13,750	(\$10,188)	\$161,865	\$165,000	\$3,135
Small Tools	\$500	\$0	\$42	\$42	\$0	\$500	\$500
Total Golf Course Maintenance	\$1,084,836	\$96,217	\$90,403	(\$5,814)	\$905,766	\$1,084,836	\$179,070

Viera East
Community Development District
Golf Course/Recreation Fund - Operations
Statement of Revenues & Expenditures
For Period Ending September 30, 2021

	Adopted Budget	Actuals	Current Month Budget	Variance	Actuals	Year-to-Date Budget	Variance
<i>Administrative Expenditures</i>							
Legal Fees	\$1,500	\$0	\$125	\$125	\$0	\$1,500	\$1,500
Arbitrage	\$600	\$62	\$50	(\$12)	\$440	\$600	\$160
Dissemination	\$1,000	\$83	\$83	\$0	\$1,000	\$1,000	\$0
Trustee Fees	\$4,100	\$339	\$342	\$2	\$4,431	\$4,100	(\$331)
Annual Audit	\$1,500	\$125	\$125	\$0	\$1,500	\$1,500	\$0
Golf Course Administrative Services	\$56,280	\$4,690	\$4,690	\$0	\$56,280	\$56,280	\$0
Insurance	\$77,000	\$6,535	\$6,417	(\$118)	\$81,510	\$77,000	(\$4,510)
Property Taxes	\$15,000	\$4,499	\$1,250	(\$3,249)	\$23,041	\$15,000	(\$8,041)
Total Administrative Expenditures	\$156,980	\$16,334	\$13,082	(\$3,252)	\$168,202	\$156,980	(\$11,222)
Total Revenues	\$1,928,696	\$149,963	\$102,284	\$47,679	\$2,153,719	\$1,928,696	\$225,023
Total Expenditures	\$1,893,302	\$180,564	\$157,709	(\$22,855)	\$1,701,469	\$1,893,302	\$191,833
Operating Income (Loss)	\$35,394	(\$30,601)	(\$55,425)	\$24,824	\$452,250	\$35,394	\$416,856
<i>Non Operating Revenues/(Expenditures)</i>							
Special Assessments	\$560,250	\$70,324	\$46,688	\$23,637	\$583,887	\$560,250	\$23,637
Interest Income	\$1,000	\$1	\$83	(\$82)	\$17	\$1,000	(\$983)
Gain on Sale of Asset	\$0	\$0	\$0	\$0	\$45	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	(\$31,219)	(\$5,947)	(\$2,602)	\$3,345	(\$31,219)	(\$31,219)	\$0
Interest Expense	(\$140,425)	(\$11,702)	(\$11,702)	\$0	(\$140,425)	(\$140,425)	\$0
Principal Expense	(\$425,000)	(\$35,417)	(\$35,417)	(\$0)	(\$425,000)	(\$425,000)	(\$0)
Total Non Operating Revenues/(Expenditures)	(\$35,394)	\$17,260	(\$2,950)	\$26,900	(\$12,696)	(\$35,394)	\$22,698
Change in Net Assets	\$0	(\$13,341)	(\$58,375)	\$51,724	\$439,555	\$0	\$439,555
Beginning Net Assets	\$0	-----	-----	-----	(\$1,097,897)	-----	-----
Ending Net Assets	\$0	-----	-----	-----	(\$658,342)	-----	-----

Viera East General Fund
Month to Month

Revenues	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Assessments	\$0	\$1,96,793	\$503,121	\$38,045	\$7,380	\$7,988	\$21,815	\$24,571	\$8,445	\$0	\$0	\$0	\$808,157
Golf Course Administrative Svc	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$56,280
Donations for Park Material	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$1,000	\$0	\$3,000
Interest Income	\$0	\$0	\$0	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
Total Revenues	\$4,690	\$2,01,483	\$507,811	\$42,738	\$12,071	\$13,678	\$27,505	\$29,261	\$13,135	\$4,690	\$5,690	\$4,690	\$867,441

Administrative Expenditures

Supervisors Fees	\$2,678	\$2,384	\$2,900	\$1,415	\$2,328	\$2,561	\$3,841	\$2,561	\$2,473	\$2,226	\$1,117	\$5,067	\$31,550
Engineering Fees	\$0	\$0	\$475	\$150	\$0	\$615	\$150	\$85	\$340	\$150	\$150	\$473	\$2,438
Attorney's Fees	\$0	\$0	\$1,524	\$0	\$4,785	\$580	\$1,047	\$3,763	\$0	\$0	\$5,258	\$3,320	\$20,276
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Trussie Fees	\$467	\$467	\$467	\$467	\$467	\$467	\$467	\$1,040	\$765	\$765	\$765	\$4,041	\$10,641
Annual Audit	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$5,750
Collection Agent	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$2,500
Management Fees	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$8,370	\$100,440
Postage	\$364	\$198	\$138	\$324	\$52	\$585	\$35	\$81	\$311	\$2	\$3	\$0	\$2,093
Printing & Binding	\$206	\$70	\$125	\$50	\$212	\$87	\$121	\$88	\$74	\$70	\$69	\$253	\$1,424
Insurance- Liability	\$608	\$608	\$608	\$1,358	\$608	\$1,075	\$608	\$608	\$608	\$608	\$608	\$608	\$8,517
Legal Advertising	\$96	\$0	\$0	\$271	\$271	\$532	\$667	\$0	\$0	\$0	\$0	\$0	\$2,037
Other Current Charges	\$78	\$29	\$59	\$17	\$17	\$49	\$33	\$39	\$15	\$23	\$200	\$137	\$695
Office Supplies	\$20	\$20	\$20	\$20	\$0	\$12	\$10	\$10	\$10	\$10	\$209	\$860	\$1,202
Dues & Licenses	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$175
Information Technology	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$283	\$3,400
Total Administrative	\$13,953	\$13,011	\$15,550	\$13,307	\$17,974	\$15,265	\$16,077	\$18,176	\$13,831	\$12,938	\$17,613	\$26,441	\$194,135

Operating Expenditures

Salaries	\$11,153	\$13,540	\$12,302	\$12,301	\$11,077	\$11,947	\$11,129	\$13,551	\$11,933	\$12,349	\$12,363	\$11,176	\$144,820
Administration Fee	\$556	\$157	\$143	\$143	\$129	\$139	\$129	\$148	\$91	\$94	\$94	\$85	\$1,909
FICA Expense	\$382	\$928	\$843	\$845	\$563	\$788	\$808	\$931	\$820	\$848	\$850	\$768	\$9,373
Health Insurance	\$1,281	\$1,281	\$1,281	\$1,359	\$1,319	\$1,319	\$1,319	\$1,402	\$1,299	\$1,283	\$1,369	\$1,301	\$17,814
Workers Compensation	\$305	\$218	\$336	\$336	\$500	\$359	\$304	\$305	\$215	\$222	\$222	\$201	\$3,522
Unemployment	\$0	\$152	\$191	\$374	\$100	\$112	\$63	\$0	\$0	\$0	\$0	\$0	\$992
Other Contractual	\$462	\$1,225	\$903	\$462	\$341	\$462	\$619	\$803	\$843	\$1,121	\$963	\$1,559	\$9,762
Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating	\$14,139	\$17,501	\$16,000	\$15,820	\$14,830	\$15,126	\$14,371	\$17,139	\$15,200	\$15,917	\$15,861	\$17,089	\$188,193

Viera East General Fund
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Maintenance Expenditures													
Canal Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,827	\$9,827
Lake Bank Restoration	\$17,100	\$39,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,000
Environmental Services	\$123	\$310	\$965	\$514	\$387	\$83	\$430	\$0	\$0	\$184	\$805	\$11,325	\$15,126
Water Management System	\$7,887	\$8,087	\$13,107	\$8,087	\$7,833	\$9,341	\$7,887	\$8,486	\$10,278	\$8,582	\$7,887	\$9,287	\$106,751
Control Burns	\$0	\$0	\$0	\$0	\$652	\$2,138	\$0	\$0	\$0	\$0	\$4,131	\$0	\$6,922
Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Line Maintenance	\$0	\$0	\$0	\$800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800
Basin Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Maintenance	\$25,110	\$48,297	\$14,072	\$9,401	\$8,873	\$11,562	\$8,317	\$8,486	\$10,278	\$8,766	\$12,824	\$30,439	\$196,426

Grounds Maintenance Expenditures

Salaries	\$10,364	\$12,255	\$11,279	\$11,316	\$9,888	\$10,604	\$9,665	\$12,055	\$10,620	\$10,776	\$11,034	\$10,068	\$129,923
Administrative Fees	\$288	\$409	\$318	\$298	\$241	\$258	\$241	\$277	\$182	\$190	\$189	\$169	\$3,060
FICA	\$780	\$907	\$832	\$829	\$723	\$775	\$723	\$881	\$776	\$787	\$807	\$736	\$9,556
Health Insurance	\$1,452	\$1,428	\$1,265	\$1,344	\$1,404	\$1,357	\$1,380	\$1,391	\$1,350	\$1,071	\$1,276	\$2,709	\$17,427
Workers Compensation	\$283	\$335	\$308	\$309	\$270	\$290	\$264	\$310	\$191	\$194	\$199	\$181	\$3,133
Unemployment	\$21	\$25	\$202	\$650	\$401	\$272	\$64	\$73	\$31	\$5	\$0	\$0	\$1,745
Telephone	\$633	\$544	\$554	\$551	\$563	\$572	\$572	\$579	\$567	\$0	\$1,207	\$577	\$6,910
Utilities	\$506	\$780	\$534	\$536	\$594	\$699	\$523	\$466	\$729	\$430	\$464	\$453	\$6,715
Property Appraiser	\$0	\$0	\$1,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,989
Insurance-Property	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,499
Repairs	\$3,081	\$837	\$1,593	\$1,696	\$724	\$2,634	\$3,079	\$1,166	\$938	\$458	\$827	\$1,495	\$18,528
Fuel	\$1,442	\$531	\$511	\$1,588	\$1,837	\$1,064	\$1,026	\$566	\$1,523	\$3,003	\$1,122	\$1,724	\$14,508
Park Maintenance	\$0	\$0	\$480	\$0	\$280	\$0	\$20	\$2,403	\$660	\$758	\$0	\$346	\$4,447
Sidewalk Repair	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$882	\$0	\$0	\$0	\$0	\$0
Chemicals	\$0	\$0	\$0	\$759	\$0	\$0	\$0	\$0	\$0	\$283	\$0	\$380	\$2,304
Contingencies	\$215	\$0	\$935	\$3,013	\$592	\$230	(\$230)	\$1,489	\$0	\$0	\$103	\$480	\$6,827
Refuse	\$480	\$240	\$240	\$240	\$960	\$480	\$480	\$480	\$240	\$240	\$240	\$480	\$4,560
Office Supplies	\$512	\$212	\$0	\$0	\$0	\$20	\$0	\$21	\$0	\$0	\$0	\$0	\$765
Uniforms	\$199	\$247	\$245	\$196	\$196	\$245	\$196	\$196	\$146	\$196	\$196	\$259	\$2,519
Fire Alarm System	\$512	\$588	\$512	\$512	\$512	\$512	\$1,611	\$0	\$1,023	\$512	\$512	\$512	\$7,315
Rain Bird Pump System	\$2,298	\$2,298	\$2,528	\$2,298	\$2,298	\$2,298	\$2,298	\$2,298	\$2,528	\$2,298	\$2,528	\$2,528	\$28,501
Park Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$2,347	\$0	\$0	\$0	\$874	\$0	\$3,221
Total Grounds Maintenance	\$23,190	\$21,762	\$24,450	\$24,829	\$21,608	\$22,426	\$24,146	\$25,660	\$21,629	\$20,826	\$21,702	\$23,223	\$275,449
Total Expenditures	\$76,391	\$100,571	\$70,072	\$63,356	\$62,484	\$64,378	\$62,911	\$69,461	\$60,939	\$58,447	\$68,000	\$97,192	\$854,203
Operating Income (Loss)	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$50,413)	(\$50,784)	(\$35,406)	(\$40,204)	(\$47,804)	(\$53,757)	(\$62,310)	(\$92,502)	\$13,238
Non-Operating Revenues/(Expenditures)													
Reserve Funding-Transfer Out (C	\$0	\$0	\$0	\$0	\$0	(\$202)	(\$202)	(\$115)	(\$115)	(\$115)	(\$231)	(\$230)	(\$1,211)
Reserve Funding-Transfer Out (E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Non Operating Revenues	\$0	\$0	\$0	\$0	\$0	(\$202)	(\$202)	(\$115)	(\$115)	(\$115)	(\$231)	(\$230)	(\$1,211)
Excess Revenue/(Expenditure	(\$71,701)	\$100,912	\$437,739	(\$20,619)	(\$50,413)	(\$50,902)	(\$35,607)	(\$40,316)	(\$47,920)	(\$53,872)	(\$62,541)	(\$92,732)	\$12,027

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Number of Rounds													
Paid Rounds	3,263	2,946	3,532	3,840	3,564	4,755	4,299	4,325	4,970	3,114	2,997	2,874	44,479
Member Rounds	701	666	816	1,012	836	1,008	854	800	779	625	543	611	9,251
Comp Rounds	237	152	234	239	182	196	143	124	132	125	132	124	2,020
EZ Links	0	0	0	0	0	0	0	0	0	0	0	0	-
GolfNow	285	256	293	313	250	304	264	302	278	315	278	307	3,445
Revenue per Round	\$33	\$37	\$37	\$43	\$45	\$43	\$39	\$31	\$25	\$32	\$35	\$33	\$432

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues													
Greens Fees	\$107,375	\$107,634	\$130,099	\$165,174	\$161,835	\$205,130	\$165,529	\$133,782	\$126,214	\$98,191	\$104,475	\$93,646	\$1,599,085
Gift Cards - Sales	\$458	\$636	\$3,462	\$433	\$398	\$1,059	\$862	\$570	\$706	\$1,128	\$369	\$138	\$10,217
Season Advance - Usage	(\$803)	(\$482)	(\$2,812)	(\$1,031)	(\$1,817)	(\$2,014)	(\$2,108)	(\$1,899)	(\$1,544)	(\$681)	(\$1,131)	(\$33)	(\$18,355)
Associate Memberships	\$18,051	\$20,606	\$24,572	\$21,363	\$21,645	\$21,986	\$18,207	\$13,213	\$22,821	\$17,574	\$17,467	\$37,364	\$252,869
Driving Range	\$3,950	\$3,081	\$4,661	\$7,900	\$5,767	\$4,582	\$3,160	\$1,380	\$2,133	\$553	\$869	\$1,817	\$40,053
Golf Lessons	\$5,963	\$6,015	\$9,358	\$8,857	\$7,544	\$9,812	\$7,463	\$9,384	\$7,869	\$6,657	\$5,117	\$6,694	\$89,733
Merchandise Sales	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$2,100
Restaurant	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$11,826	\$7,406	\$7,626	\$119,537
Special Assessments - Operations	\$2,359	\$3,141	\$4,837	\$3,029	\$2,377	\$4,154	\$3,225	\$3,423	\$2,319	\$2,373	\$2,463	\$2,628	\$34,228
Miscellaneous Income	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$1,519	\$18,232
	\$2,867	\$145	\$189	\$95	\$105	\$6	\$113	\$3,053	(\$2,346)	\$737	\$568	\$488	\$6,020
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$210,000	\$175,173	\$170,724	\$140,052	\$139,297	\$149,963	\$2,153,719

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Golf Course Expenditures													
Other Contractual Services	\$710	\$1,035	\$1,035	\$1,635	\$1,847	\$798	\$2,278	\$720	\$1,501	\$1,733	\$1,352	\$1,328	\$15,971
Telephone/Internet	\$106	\$106	\$106	\$106	\$106	\$106	\$87	\$106	\$106	\$228	\$106	\$106	\$1,623
Postage	\$0	\$41	\$1,495	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Printing & Binding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$1,217	\$1,288	\$1,201	\$1,262	\$1,262	\$1,151	\$1,222	\$1,734	\$1,053	\$1,298	\$1,441	\$2,561	\$16,791
Repairs & Maintenance	\$419	\$250	\$0	\$1,661	\$2,596	\$1,881	\$554	\$351	\$844	\$2,742	\$2,812	\$5,587	\$19,697
Advertising	(\$3,300)	\$2,099	\$4,117	\$665	\$1,364	\$894	\$830	\$1,496	\$1,240	\$2,937	\$1,733	\$2,896	\$19,418
Bank Charges	\$2,332	\$3,112	\$3,184	\$3,636	\$4,992	\$4,426	\$5,601	\$5,152	\$3,842	\$3,719	\$2,864	\$3,218	\$46,081
Office Supplies	\$78	\$327	\$115	\$19	\$263	\$315	\$324	\$177	\$362	\$610	\$105	\$472	\$3,167
Operating Supplies	\$442	\$345	\$566	\$822	\$110	\$258	\$289	\$149	\$149	\$428	\$228	\$149	\$3,937
Dues, Licenses & Subscriptions	\$180	\$0	\$293	\$0	\$943	\$1,002	\$793	\$793	\$1,278	\$2,912	\$776	\$345	\$9,314
Drug Testing - All Departments	\$0	\$0	\$49	\$49	\$97	\$97	\$292	\$0	\$0	\$195	\$389	\$0	\$1,070
Training, Education & Employee Relations	\$51	\$381	\$0	\$0	\$675	\$0	\$130	\$100	\$18	\$300	\$189	\$146	\$1,990
Contractual Security	\$482	\$519	\$662	\$197	\$196	\$382	\$382	\$382	\$196	\$196	\$196	\$196	\$3,985
IT Services	\$0	\$435	\$0	\$0	\$0	\$0	\$95	\$1,742	\$95	\$0	\$0	\$855	\$3,222
Total Golf Course Expenditures	\$5,667	\$9,938	\$12,822	\$10,052	\$14,353	\$11,309	\$13,083	\$12,902	\$10,690	\$16,757	\$12,191	\$17,897	\$147,659

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Restaurant Expenditures													
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$95	\$95	\$95	\$1,236
Equipment Lease	\$100	\$147	\$100	\$100	\$99	\$99	\$124	\$99	\$99	\$99	\$101	\$100	\$1,268
Janitorial Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$341	\$341
Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,906	\$1,906
Kitchen Equipment/Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,093	\$5,093
Paper & Plastic Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$676	\$676
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,838	\$1,838
Food Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,075	\$2,075
Beverage Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437	\$437
Dues & License	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$323	\$323
Total Restaurant Expenditures	\$195	\$242	\$195	\$195	\$194	\$194	\$219	\$290	\$194	\$194	\$196	\$12,884	\$15,194

Viera East Golf Course
Month to Month

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Golf Operations:													
Salaries	\$16,087	\$18,232	\$16,814	\$17,038	\$15,326	\$17,461	\$15,775	\$20,568	\$15,745	\$16,244	\$16,240	\$15,444	\$200,975
Administrative Fee	\$1,586	\$1,816	\$1,511	\$1,434	\$1,193	\$1,299	\$1,236	\$1,434	\$1,236	\$1,293	\$1,129	\$1,462	\$16,629
FICA Expense	\$1,231	\$1,395	\$1,286	\$1,304	\$1,172	\$1,356	\$1,207	\$1,573	\$1,204	\$1,243	\$1,242	\$1,164	\$15,357
Health Insurance	\$43	\$43	\$33	\$0	\$33	\$33	\$33	\$43	\$33	\$19	\$35	\$1,213	\$1,561
Workers Compensation	\$439	\$498	\$459	\$465	\$419	\$477	\$431	\$530	\$283	\$292	\$292	\$279	\$4,865
Unemployment	\$521	\$515	\$569	\$1,022	\$920	\$918	\$790	\$974	\$464	\$460	\$410	\$336	\$7,899
Golf Printing	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0	\$0	\$1,214	\$0	\$0	\$0	\$2,414
Utilities	\$1,686	\$1,629	\$1,517	\$1,655	\$1,586	\$1,680	\$1,676	\$2,018	\$1,673	\$1,837	\$1,734	\$3,373	\$22,064
Repairs	\$0	\$0	\$0	\$355	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0	\$387
Pest Control	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$190	\$95	\$95	\$95	\$95	\$1,236
Supplies	\$1,410	\$1,019	\$876	\$1,205	\$719	\$1,318	\$1,255	\$1,127	\$982	\$1,488	\$787	\$3,094	\$15,281
Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training, Education & Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cart Lease	\$7,683	\$7,179	\$7,776	\$8,573	\$7,971	\$7,033	\$7,555	\$7,169	\$7,179	\$7,169	\$7,072	\$7,169	\$89,529
Cart Maintenance	\$251	\$272	\$1,275	\$604	\$711	\$1,268	\$435	\$121	\$34	\$124	\$0	\$59	\$5,153
Driving Range	\$32	\$0	\$733	\$556	\$227	\$0	\$543	\$0	\$0	\$550	\$18	\$0	\$2,659
Total Golf Operation Expenditures	\$31,062	\$32,692	\$34,144	\$34,307	\$30,372	\$32,970	\$31,031	\$35,747	\$30,176	\$30,814	\$29,056	\$33,888	\$386,209

Merchandise Sales:

Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$6,794	\$3,345	\$78,438
Total Merchandise Sales	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$6,794	\$3,345	\$78,438

Golf Course Maintenance:

Salaries	\$32,200	\$38,863	\$31,368	\$38,115	\$26,216	\$33,570	\$29,500	\$36,305	\$32,206	\$34,645	\$35,109	\$31,893	\$399,991
Administrative Fees	\$852	\$1,035	\$822	\$1,037	\$815	\$913	\$935	\$906	\$589	\$738	\$669	\$594	\$9,905
FICA Expense	\$2,400	\$2,819	\$2,779	\$2,776	\$1,901	\$2,456	\$2,206	\$2,677	\$2,354	\$2,636	\$2,628	\$2,386	\$29,518
Employee Insurance	\$6,573	\$3,786	\$2,834	\$3,671	\$1,751	\$2,785	\$2,737	\$3,039	\$2,517	\$2,640	\$2,650	\$2,575	\$40,038
Workers Compensation	\$877	\$1,061	\$856	\$1,039	\$714	\$914	\$806	\$931	\$580	\$616	\$632	\$572	\$9,598
Unemployment	\$0	\$0	\$334	\$2,177	\$1,454	\$1,393	\$320	\$191	\$67	\$81	\$101	\$71	\$6,191
Consulting Fees	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Fire Alarm System	\$512	\$0	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$557
Utilities/Water	\$2,072	\$2,322	\$1,885	\$2,066	\$2,301	\$2,094	\$2,733	\$2,834	\$2,311	\$2,396	\$2,510	\$4,383	\$29,906
Repairs	\$4,341	\$7,770	\$817	\$6,763	\$1,613	\$3,201	\$909	\$2,402	\$2,278	\$1,754	\$6,858	\$3,497	\$42,203
Fuel & Oil	\$2,720	\$1,078	\$1,038	\$320	\$3,513	\$2,491	\$2,377	\$1,494	\$4,389	\$4,836	\$2,497	\$4,042	\$30,797
Pest Control	\$88	\$88	\$88	\$88	\$88	\$88	\$88	\$175	\$88	\$88	\$88	\$88	\$1,151
Irrigation/Drainage	\$1,150	\$1,525	\$1,527	\$736	\$736	\$473	\$1,047	\$2,481	\$931	\$1,790	\$789	\$681	\$13,867
Sand and Topsoil	\$321	\$321	\$0	\$641	\$0	\$618	\$1,457	\$1,126	\$1,891	\$780	\$873	\$990	\$9,017
Flower/Mulch	\$296	\$0	\$337	\$1,496	\$296	\$754	\$0	\$0	\$0	\$43	\$0	\$0	\$3,222
Fertilizer	\$7,254	\$3,173	\$3,618	\$2,497	\$2,360	\$4,851	\$10,200	\$6,236	\$8,181	\$11,710	\$14,538	\$13,455	\$88,073
Seed/Sod	\$240	\$1,681	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,681
Trash Removal	\$240	\$402	\$0	\$201	\$402	\$0	\$402	\$0	\$201	\$402	\$201	\$405	\$2,854
Contingency	\$0	\$0	\$0	\$0	\$0	\$1,234	\$0	\$0	\$0	\$976	\$0	\$0	\$2,209
First Aid	\$0	\$71	\$0	\$0	\$0	\$51	\$112	\$0	\$199	\$0	\$228	\$0	\$660
Office Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$743	\$1,487	\$144	\$0	\$485	\$26	\$565	\$285	\$1,210	\$312	\$1,236	\$2,794	\$9,286
Training	\$0	\$0	\$0	\$0	\$0	\$552	\$314	\$0	\$640	\$0	\$923	\$0	\$2,428
Janitorial Supplies	\$17	\$155	\$0	\$0	\$0	\$0	\$0	\$300	\$0	\$0	\$95	\$0	\$568
Soil & Water Testing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	\$592	\$797	\$777	\$622	\$622	\$777	\$806	\$431	\$530	\$577	\$613	\$809	\$7,952
Equipment Rental	\$0	\$0	\$0	\$0	\$0	\$34	\$31	\$31	\$33	\$34	\$34	\$33	\$230
Equipment Lease	\$12,688	\$11,952	\$13,484	\$9,219	\$13,229	\$13,100	\$10,009	\$7,437	\$24,161	\$15,903	\$8,745	\$23,938	\$161,865
Small Tools	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Golf Course Maintenance	\$75,915	\$80,984	\$62,755	\$73,966	\$58,497	\$72,373	\$67,552	\$69,280	\$85,256	\$80,954	\$82,016	\$96,217	\$905,766

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	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$82	\$82	\$62	\$62	\$62	\$440
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$1,000
Trustee Fees	\$342	\$342	\$342	\$342	\$342	\$342	\$342	\$681	\$339	\$339	\$339	\$339	\$4,431
Annual Audit	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,500
Golf Course Administrative Services	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$4,690	\$56,280
Insurance	\$6,127	\$6,127	\$6,127	\$6,365	\$6,127	\$7,673	\$7,241	\$7,241	\$7,241	\$7,241	\$7,465	\$6,535	\$81,510
Property Taxes	\$1,250	\$1,250	\$1,126	\$1,757	\$1,621	\$3,431	\$1,622	\$1,621	\$1,621	\$1,621	\$1,621	\$4,499	\$23,041
Total Administrative Expenditures	\$12,637	\$12,637	\$12,514	\$13,382	\$19,009	\$16,364	\$14,123	\$14,523	\$14,182	\$14,161	\$14,386	\$16,334	\$168,202
Total Revenues	\$151,152	\$152,194	\$183,522	\$214,197	\$208,747	\$258,697	\$210,000	\$175,173	\$170,724	\$140,052	\$139,297	\$149,963	\$2,153,719
Total Expenditures	\$131,958	\$140,634	\$131,059	\$139,121	\$119,433	\$146,527	\$132,066	\$137,430	\$149,788	\$148,248	\$144,639	\$180,564	\$1,701,469
Operating Income (Loss)	\$19,193	\$11,560	\$52,463	\$75,076	\$89,314	\$112,170	\$77,934	\$37,743	\$20,936	\$8,195	\$5,342	\$30,601	\$452,250
Non-Operating Revenues/(Expenditures):													
Special Assessments - Debt/Service	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$46,688	\$70,324	\$583,887
Interest Income	\$1	\$1	\$1	\$1	\$2	\$3	\$3	\$3	\$1	\$3	\$1	\$1	\$17
Gain on Sale of Asset	\$45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45
Reserve Funding- Transfer Out (Capital Reserve)	\$0	\$0	\$0	\$0	\$0	(\$5,203)	(\$5,203)	(\$2,973)	(\$2,973)	(\$2,973)	(\$5,946)	(\$5,947)	(\$31,219)
Interest Expense	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$11,702)	(\$143,425)
Principal Expense	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$35,417)	(\$435,000)
Total Non Operating Revenues/(Expenditures)	(\$385)	(\$31)	(\$30)	(\$430)	(\$430)	(\$5,634)	(\$5,632)	(\$3,402)	(\$3,403)	(\$3,401)	(\$6,376)	\$17,260	(\$12,696)
Net Non Operating Income / (Loss)	\$18,808	\$11,129	\$52,033	\$74,646	\$88,883	\$106,536	\$72,301	\$34,341	\$17,533	(\$1,597)	(\$11,718)	(\$13,341)	\$439,555

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	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$11,826	\$7,406	\$7,626	\$119,537
Total Revenues	\$9,238	\$9,725	\$10,462	\$8,683	\$9,199	\$12,288	\$11,856	\$10,371	\$10,858	\$11,826	\$7,406	\$7,626	\$119,537
<i>Expenditures</i>													
Cost of Goods Sold	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$6,794	\$3,345	\$78,438
Total Expenditures	\$6,482	\$4,241	\$8,630	\$7,219	\$3,007	\$13,366	\$6,058	\$4,689	\$9,239	\$5,367	\$6,794	\$3,345	\$78,438
Operating Income (Loss)	\$2,756	\$5,484	\$1,832	\$1,464	\$6,191	(\$1,078)	\$5,798	\$5,682	\$1,619	\$6,459	\$612	\$4,281	\$41,099

**Viera East
Community Development District
Long Term Debt Report**

Series 2006 Water Management Refunding Bonds	
Interest Rate:	5.750%
Maturity Date:	5/1/2022
Reserve Fund Definition:	10% Max Annual Dept
Reserve Fund Requirement:	\$239,334
Reserve Fund Balance (1):	\$239,334
Bonds outstanding - 9/30/2016	\$11,855,000
Less: May 1, 2017 Principal	(\$1,710,000)
Less: May 1, 2018 Principal	(\$1,810,000)
Less: May 1, 2019 Principal	(\$1,910,000)
Less: May 1, 2020 Principal	(\$2,020,000)
Less: May 1, 2021 Principal	(\$2,140,000)
Current Bonds Outstanding	\$2,265,000

(1) This value is covered by the Debt Service Reserve Fund Surety Bond and is not a cash balance on the District's balance sheet.

Series 2012 Special Assessment Revenue Bonds	
Interest Rate:	2.5% to 5%
Maturity Date:	5/1/2026
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$279,239
Reserve Fund Balance:	\$7
Bonds outstanding - 9/30/2016	\$4,445,000
Less: May 1, 2017 Principal	(\$365,000)
Less: May 1, 2018 Principal	(\$380,000)
Less: May 1, 2019 Principal	(\$395,000)
Less: May 1, 2020 Principal	(\$410,000)
Less: May 1, 2021 Principal	(\$425,000)
Current Bonds Outstanding	\$2,470,000

Series 2020 Special Assessment Revenue Bonds	
Interest Rate:	2% to 2.75%
Maturity Date:	5/1/2020
Reserve Fund Definition:	50% Max Annual Dept
Reserve Fund Requirement:	\$234,591
Reserve Fund Balance:	\$234,604
Bonds outstanding - 7/10/20	\$7,685,000
Current Bonds Outstanding	\$7,685,000

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

	Actuals		Actuals		Year to Date		Year to Date		Variance
	9/30/20	9/30/21	9/30/20	9/30/21	9/30/20	9/30/21	9/30/20	9/30/21	
<i>Revenues:</i>									
Greens Fees	\$ 72,320	\$ 93,646	\$ 21,327	\$ 1,298,367	\$ 1,599,085	\$ 300,718			
Gift Cards - Sales	\$ 426	\$ 138	\$ (288)	\$ 7,555	\$ 10,217	\$ 2,662			
Gift Cards - Usage	\$ (499)	\$ (33)	\$ 465	\$ (12,531)	\$ (18,355)	\$ (5,824)			
Season Advance/Trail Fees	\$ 16,764	\$ 37,364	\$ 20,601	\$ 213,683	\$ 252,869	\$ 39,186			
Associate Memberships	\$ 2,291	\$ 1,817	\$ (474)	\$ 37,130	\$ 40,053	\$ 2,923			
Driving Range	\$ 5,236	\$ 6,694	\$ 1,458	\$ 74,807	\$ 89,733	\$ 14,926			
Golf Lessons	\$ 175	\$ 175	\$ -	\$ 2,040	\$ 2,100	\$ 60			
Merchandise Sales	\$ 7,225	\$ 7,626	\$ 401	\$ 111,694	\$ 119,537	\$ 7,843			
Restaurant	\$ 1,626	\$ 528	\$ (1,097)	\$ 25,671	\$ 34,228	\$ 8,556			
Special Assessments - Operations	\$ 1,877	\$ 1,519	\$ (358)	\$ 22,527	\$ 18,232	\$ (4,295)			
Miscellaneous Income	\$ 1,292	\$ 488	\$ (804)	\$ 23,945	\$ 6,020	\$ (17,925)			
Total Revenues	\$ 108,732	\$ 149,963	\$ 41,230	\$ 1,804,888	\$ 2,153,719	\$ 348,831			
<i>Expenditures:</i>									
Golf Course Expenditures	\$ 11,500	\$ 17,897	\$ (6,397)	\$ 132,529	\$ 147,659	\$ (15,131)			
Restaurant	\$ 195	\$ 12,884	\$ (12,689)	\$ 2,412	\$ 15,194	\$ (12,781)			
Golf Operations	\$ 32,598	\$ 33,888	\$ (1,290)	\$ 407,350	\$ 386,209	\$ 21,141			
Merchandise Sales	\$ 3,911	\$ 3,345	\$ 566	\$ 90,995	\$ 78,438	\$ 12,557			
Golf Course Maintenance	\$ 80,869	\$ 96,217	\$ (15,348)	\$ 1,005,634	\$ 905,766	\$ 99,868			
Administrative	\$ 11,474	\$ 16,334	\$ (4,859)	\$ 147,138	\$ 168,202	\$ (21,064)			
Total Expenditures	\$ 140,548	\$ 180,564	\$ (40,016)	\$ 1,786,058	\$ 1,701,469	\$ 84,589			
Operating Income/(Loss)	\$ (31,815)	\$ (30,601)	\$ 1,214	\$ 18,831	\$ 452,250	\$ 433,420			

**Viera East
Community Development District
Special Assessment Receipts - FY2021**

Date	Net	Gen Fund	Debt Svc 2006	Rec Fund	Total
11/13/19	\$ 72,600.70	\$ 15,592.25	\$ 45,847.31	\$ 11,161.14	\$ 72,600.70
11/20/20	\$ 843,706.63	\$ 181,200.57	\$ 532,800.40	\$ 129,705.66	\$ 843,706.63
12/4/20	\$ 1,899,535.57	\$ 407,958.07	\$ 1,199,555.95	\$ 292,021.55	\$ 1,899,535.57
12/16/20	\$ 443,096.08	\$ 95,162.54	\$ 279,815.00	\$ 68,118.54	\$ 443,096.08
1/12/21	\$ 177,142.96	\$ 38,044.51	\$ 111,865.71	\$ 27,232.74	\$ 177,142.96
2/9/21	\$ 34,365	\$ 7,380	\$ 21,701	\$ 5,283	\$ 34,364.84
3/9/21	\$ 37,193	\$ 7,988	\$ 23,487	\$ 5,718	\$ 37,193
4/9/21	\$ 101,577	\$ 21,815	\$ 64,146	\$ 15,616	\$ 101,577
5/6/21	\$ 114,407	\$ 24,571	\$ 72,248	\$ 17,588	\$ 114,407
6/7/21	\$ 32,542	\$ 6,989	\$ 20,550	\$ 5,003	\$ 32,542
6/17/21	\$ 22,470	\$ 1,456	\$ 4,280	\$ 16,734	\$ 22,470
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,778,635	\$ 808,157	\$ 2,376,297	\$ 594,181	\$ 3,778,635

	Net Assessed	Percentage	Assessments Collected	Assessments Transferred	Balance to Transfer
Debt Service Fund	\$ 2,376,297	63.15%	\$ 2,376,297	\$ (2,191,586)	\$ 24,831
General Fund	\$ 808,157	21.48%	\$ 808,157	\$ (808,157)	\$ -
Recreation Fund	\$ 578,489	15.37%	\$ 594,181	\$ (533,523)	\$ 21,736
	\$ 3,762,943	100.00%	\$ 3,778,635	\$ (3,533,265)	\$ 46,567

Percentage Collected	100.42%
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**Viera East
Community Development District
Detailed Rounds of Golf Report
Sep-21**

<u>Rounds of Golf</u>	Monthly		Year to Date	
<u>Paid Rounds</u>				
Rounds of Golf- Associate Member	405	10%	7,646	13%
Rounds of Golf- CDD Resident	502	13%	8,695	15%
Rounds of Golf- Public	1,558	40%	19,866	34%
Rounds of Golf- Golf Now / EZ Links	474	12%	7,819	14%
Rounds of Golf- Tournaments	-	0%	-	0%
Rounds of Golf- Misc	-	0%	-	0%
Rain Check Issued	(85)	-2%	(1,044)	-2%
Total Paid Rounds	2,854		42,982	
<u>Member Rounds</u>				
Rounds of Golf - Members	611	16%	9,245	16%
Total Member Rounds	611		9,245	
<u>Comp Rounds</u>				
Rounds of Golf- Staff/Comp	86	2%	1,001	2%
Rounds of Golf- Other Comp	38	1%	920	2%
Total Comp Rounds	124		1,921	
Rounds of golf - GolfNow/EZ Links	307	8%	3,445	6%
TOTAL ROUNDS OF GOLF	3,896	100%	57,593	100%

PY - PREVIOUS YEAR			
PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
381	5,862	24	1,784
560	9,268	(58)	(573)
1,318	18,857	240	1,009
253	3,677	221	4,142
0	0	0	0
0	0	0	0
(68)	(826)	(17)	(218)
2,444	36,838	410	6,144
<u>Member Rounds</u>			
580	8,889	31	356
580	8,889	31	356
<u>Comp Rounds</u>			
138	1,886	(52)	(885)
63	1,438	(25)	(518)
201	3,324	(77)	(1,403)
235	3,018	72	427
3,460	52,069	436	5,524

<u>Revenues</u>	Monthly		Year to Date	
<u>Greens Fee Revenue</u>				
Rounds of Golf- Associate Member	\$14,282	16%	\$302,056	19%
Rounds of Golf- CDD Resident	\$13,856	16%	\$276,497	18%
Rounds of Golf- Public	\$46,607	52%	\$722,630	46%
Rounds of Golf- Golf Now / EZ Links	\$15,890	18%	\$287,017	18%
Rounds of Golf- Tournaments	\$0	0%	\$0	0%
Rounds of Golf- Misc	\$0	0%	\$0	0%
Rain Check Issued	(\$1,687)	-2%	(\$28,857)	-2%
TOTAL GREENS FEE REVENUE	\$88,948	100%	\$1,559,343	100%

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$13,206	\$231,582	\$1,076	\$70,474
\$14,684	\$292,303	(\$828)	(\$15,806)
\$37,435	\$625,794	\$9,172	\$96,836
\$8,089	\$133,162	\$7,801	\$153,855
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$1,579)	(\$22,027)	(\$108)	(\$6,830)
\$71,835	\$1,260,814	\$17,113	\$298,529

<u>Average \$ per Round of Golf</u>	Monthly		Year to Date	
<u>Average \$ per round of Golf</u>				
Rounds of Golf- Associate Member	\$35.26	#DIV/0!	\$39.51	
Rounds of Golf- CDD Resident	\$27.60		\$31.80	
Rounds of Golf- Public	\$29.91		\$36.38	
Rounds of Golf- Golf Now / EZ Links	\$33.52		\$36.71	
Rounds of Golf- Tournaments	#DIV/0!		#DIV/0!	
Rounds of Golf- Misc	\$0.00		\$0.00	
Rain Check Issued	\$19.85		\$27.64	
TOTAL - Average \$ per round of Golf	\$31.17		\$36.28	

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$34.66	\$39.51	\$0.60	(\$0.00)
\$26.22	\$31.54	\$1.38	\$0.26
\$28.40	\$33.19	\$1.51	\$3.19
\$31.97	\$36.21	\$1.55	\$0.49
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
\$23.22	\$26.67	(\$3.37)	\$0.97
\$29.39	\$34.23	\$1.77	\$2.05

	Monthly	Year to Date
Membership Revenue	\$17,426	\$230,928
Average \$ per round of Golf	\$28.52	\$24.98

PY	PY	Vs. PY	Vs. PY
Monthly	Year to Date	Monthly	Year to Date
\$17,047	\$213,442	\$379	\$17,486
\$29.39	\$24.01	(\$0.87)	\$0.97

SECTION IX

SECTION A

2300 Clubhouse Drive
Rockledge, FL 32940
October 19, 2021

Mark Bernath
Brevard County Public Works Director
2725 Judge Fran Jamieson Way
Viera, Florida 32940

Re: Turn Lane at IRCC

Information regarding this request has been addressed but never ruled on since 2018.

In August of 2019, Patrick Woodward the Chief Legislative Aide to Commissioner Smith indicated that "The option would be reviewed separately from the widening project".

We have looked at the Counties boundary map and see that the road is not within the VECDD boundaries so we **cannot legally spend** any funds to help with the project.

The land required for the project is owned partially by Brevard County and partially by IRCC, and IRCC's Board of Directors has already approved giving up the necessary land for the turn lane and appointed John Robinson to act on their behalf.

As a result, at this point the Viera Boulevard widening project and all the sidewalks have been completed for two years leaving Brevard County responsible for the road and any improvements to it.

A substantial increase in traffic along Viera Boulevard has been caused by installation of the Viera Boulevard exit off of I-95 and the widening project of Viera Boulevard as well. Viera Boulevard has become an East/West connection for all the business along route 1

With the increased traffic moving along at about 45 miles per hour, and the need for the elderly IRCC residents to slow down substantially to make the right hand turn onto Independence Avenue (as there is very little room after the turn to reduce speed before the entry gate and possible other vehicles waiting to enter) the expectation that a rear end collision will happen is only when not if.

We have enclosed sky view pictures of the area in question, and I am sure that if you sent your traffic, and engineering personnel to physically look at the site together that they would come to the same conclusion, as we have.

A TURN LANE IS NEEDED ASAP in order to eliminate a failure to take the precautionary actions necessary before the projected accident(s) occur.

Please let us know if any actions other than giving the land to the county are necessary.

Thank you for your attention in this matter.

Pete Carnesale
Vice Chairman, VECDD

CF:
Commissioner Smith

