

**EASTON PARK  
COMMUNITY DEVELOPMENT  
DISTRICT**

**July 15, 2021**

**AGENDA PACKAGE**



210 N. UNIVERSITY DRIVE, SUITE 702  
CORAL SPRINGS, FLORIDA 33071

# Easton Park Community Development District

**Inframark, Infrastructure Management Services**

210 North University Drive, Suite 702 • Coral Springs, Florida 33071  
Telephone: (954) 603-0033 • Fax: (954) 345-1292

July 8, 2021

Call In: 1-646-838-1601

Conf ID: 894524555

Board of Supervisors

Easton Park Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Easton Park Community Development District is scheduled for **Thursday, July 15, 2021 at 4:30 p.m.** at the Heritage Isles Golf & Country Club, 10630 Plantation Bay Drive, Tampa, Florida 33647. Following is the meeting agenda:

- 1. Call to Order/Roll Call**
- 2. Audience Comments**
- 3. Staff Reports**
  - A. District Engineer
  - B. District Counsel
  - C. Landscaper Maintenance Report – LMP
    - i. LMP Proposals
  - D. Aquatic Maintenance Report – Solitude
  - E. District Manager
    - i. Field Update
    - ii. Consideration of Resolution 2021-09, Designation of Officers – Treasurer
    - iii. Consideration of Resolution 2021-10, Designation of Registered Agent
    - iv. Discussion of Reserve Study
    - v. Illuminations Holiday Lighting Proposal
- 4. Approval of the Consent Agenda**
  - A. May 20, 2021 and June 17, 2021, Regular Meeting Minutes
  - B. Financial Statements – May and June 2021
  - C. Acceptance of Fiscal Year 2020 Audit
- 5. Supervisor Request and Comments**
- 6. Adjournment**

**The next meeting is scheduled for August 19, 2021**

Any supporting material for the items listed above not included in the agenda package will be provided as soon as they are available, or they will be distributed at the meeting. I look forward to seeing you at the meeting, but in the meantime if you have any questions, please contact me.

Sincerely,

*Mark Vega*

District Manager

cc: Mr. David Jackson, District Attorney  
Ms. Tonja Stewart, District Engineer

## **Third Order of Business**

**3Ci.**

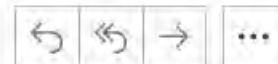
# Proposals

Agenda Page 5



Steve Small <Steve.Small@lmppro.com>

To  Vega, Mark



3:32 PM



20210708152359.pdf

223 KB



Hey Mark hope all is good with you, here is the proposal for the front beds you have the renderings already for them, the next 2 proposals are the new counts for annuals eliminating the decorative pots and down sizing on the front annual beds making them smaller, the count was at 3006 now 2000 for all area's saving 1000 annual cost original cost was \$4509.00, now \$3000.00 saving 1500\$ a rotation and a total of 6K a year which is a big drop for just one item in budget, this money next year could be used to help pay for new or modify the monument signs out front just a thought. Anyways I will see you next week at meeting if you need anything else let me know.

Steve Small

Account Manager, BMP Certified

iPhone Number: 813-267-0489

Office Phone Number: 813-757-6500

LMP Fax: 813-757-6501

LMP Website: [www.lmppro.com](http://www.lmppro.com)

Call us today for a greener tomorrow!

**LMP** Landscape  
Maintenance  
Professionals, Inc.



PO Box 267  
Seffner, FL 33583  
O: 813-757-6500  
F: 813-757-6501

## Estimate

<b>Submitted To:</b>
Inframark re: Easton Park CDD 210 N University Dr #702 Coral Springs, FL 33071

Date	7/8/2021
Estimate #	72776
LMP REPRESENTATIVE	
SMS	
PO #	
Work Order #	

--

DESCRIPTION	QTY	COST	TOTAL
Seasonal Color All work includes, clean-up, removal, and disposal of debris generated during the course of work.			
Summer Rotation July, August, September	2,000	1.50	3,000.00

### TERMS AND CONDITIONS:

<b>TOTAL</b>	<b>\$3,000.00</b>
--------------	-------------------

LMP reserves the right to withdraw this proposal if not accepted within 30 days of the date listed above. Any alteration or deviation to scope of work involving additional costs must be agreed upon in writing as a separate proposal or change order to this proposal. Periodic invoices may be submitted if job is substantial in nature with final invoice being submitted at completion of project. Any work performed requiring more than 5 days to complete is subject to progressive payments as portions of the work are completed. No finance charge will be imposed if the total of said work is paid in full within 30 days of invoice date. If not paid in full within 30 days, then customer is subject to finance charges on the balance of the work from the invoice date at a rate of 1.5% per month until paid. LMP shall have the right to stop work under this contract until all outstanding amounts including finance charges are paid in full. Payments will be applied to the oldest invoices.

ACCEPTANCE OF PROPOSAL: The above prices, scope of work and terms and conditions are hereby satisfactorily agreed upon. LMP, Inc. has been authorized to perform the work as outlined and payment will be made as outlined above. The above pricing does not include any unforeseen modifications to the said irrigation system that could not be reasonably accounted for prior to job start. All plant material carries a one (1) year warranty provided LMP, Inc. is performing landscape maintenance services to the area installed or enhanced at the time of installation. If not, then there is no warranty on the plant material.

OWNER / AGENT

DATE



PO Box 267  
Seffner, FL 33583  
O: 813-757-6500  
F: 813-757-6501

## Estimate

<b>Submitted To:</b>
Easton Park CDD Attn: Accounts Payable

Date	7/8/2021
Estimate #	72777
LMP REPRESENTATIVE	
SMS	
PO #	
Work Order #	

--

DESCRIPTION	QTY	COST	TOTAL
Seasonal color All work includes, clean-up, removal, and disposal of debris generated during the course of work.			
Fall Rotation, October, November, December	2,000	1.50	3,000.00

### TERMS AND CONDITIONS:

<b>TOTAL</b>	<b>\$3,000.00</b>
--------------	-------------------

LMP reserves the right to withdraw this proposal if not accepted within 30 days of the date listed above. Any alteration or deviation to scope of work involving additional costs must be agreed upon in writing as a separate proposal or change order to this proposal. Periodic invoices may be submitted if job is substantial in nature with final invoice being submitted at completion of project. Any work performed requiring more than 5 days to complete is subject to progressive payments as portions of the work are completed. No finance charge will be imposed if the total of said work is paid in full within 30 days of invoice date. If not paid in full within 30 days, then customer is subject to finance charges on the balance of the work from the invoice date at a rate of 1.5% per month until paid. LMP shall have the right to stop work under this contract until all outstanding amounts including finance charges are paid in full. Payments will be applied to the oldest invoices.

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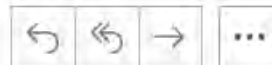
OWNER / AGENT

DATE

## Easton Park CDD - July Agenda under Landscape - Entrance Proposal



Vega, Mark

To  Demarco, Sandra;  Gargaro-Fissell, Christine

6/22/2021

20210622144659.pdf  
.pdf File**From:** Steve Small <[Steve.Small@lmppro.com](mailto:Steve.Small@lmppro.com)>**Sent:** Tuesday, June 22, 2021 3:44 PM**To:** Vega, Mark <[mark.vega@inframark.com](mailto:mark.vega@inframark.com)>**Cc:** Tyree Brown <[Tyree.Brown@lmppro.com](mailto:Tyree.Brown@lmppro.com)>**Subject:** Proposal

Mark this is the proposal the board requested at last meeting, I will be getting new counts on annual beds they have already signed off on all previous annual rotations for this year and counts will change for the next 2 rotations the last rotation was to go through July so we are good till then next will be August through October, then the November through January will be for the next fiscal year. If this rotation might seem a little different is because we didn't start till this year in January and they wanted them changed at that time, so it's a better format anyways since our winter is not really starting till November. Once I send them they will need to be signed off for the remainder of this year, If you have any questions please let me know, thanks have a great day.

Steve Small

Account Manager, BMP Certified

iPhone Number: 813-267-0489

Office Phone Number: 813-757-6500

LMP Fax: 813-757-6501

LMP Website: [www.lmppro.com](http://www.lmppro.com)

Call us today for a greener tomorrow!





PO Box 267  
Seffner, FL 33583  
O: 813-757-6500  
F: 813-757-6501

## Estimate

<b>Submitted To:</b>
Easton Park CDD Attn: Accounts Payable

Date	6/21/2021
Estimate #	72467
LMP REPRESENTATIVE	
SMS	
PO #	
Work Order #	

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DESCRIPTION	QTY	COST	TOTAL
New Landscape at entrance and exit sides - This cost is for both sides Entrance and exit side.			
All work includes, clean-up, removal, and disposal of debris generated during the course of work.			
Removal of all Juniper Ilex and Jasmine beds plus disposal	4	175.00	700.00
ST Asugustine Sod 1000 sq ft	1,000	1.00	1,000.00
Red Fountain Grass 3 gal	65	14.00	910.00
Arbicola 3 gal	100	16.00	1,600.00
Red Dwarf Ixora 3 gal	200	15.00	3,000.00
Blew My Minds 1 gal	200	8.00	1,600.00
Mini Nuggets 12 CY	12	45.00	540.00
Irrigation Modifications and or repairs	1	400.00	400.00

### TERMS AND CONDITIONS:

<b>TOTAL</b>	<b>\$9,750.00</b>
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LMP reserves the right to withdraw this proposal if not accepted within 30 days of the date listed above. Any alteration or deviation to scope of work involving additional costs must be agreed upon in writing as a separate proposal or change order to this proposal. Periodic invoices may be submitted if job is substantial in nature with final invoice being submitted at completion of project. Any work performed requiring more than 5 days to complete is subject to progressive payments as portions of the work are completed. No finance charge will be imposed if the total of said work is paid in full within 30 days of invoice date. If not paid in full within 30 days, then customer is subject to finance charges on the balance of the work from the invoice date at a rate of 1.5% per month until paid. LMP shall have the right to stop work under this contract until all outstanding amounts including finance charges are paid in full. Payments will be applied to the oldest invoices.

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OWNER / AGENT

DATE

**3D.**



## Easton Park CDD Waterway Inspection Report

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**Reason for Inspection:** Monthly required

**Inspection Date:** 2021-07-08

**Prepared for:**

Mark Vega, District Manager

**Prepared by:**

Kevin Wilt, Service Manager

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# Easton Park CDD Waterway Inspection Report

2021-07-08

25

## Comments:

Treatment in progress

Minor Hydrilla noted but dying out from a recent treatment.

## Action Required:

Routine maintenance next visit

## Target:

Hydrilla



20

## Comments:

Normal growth observed

Site looked good with minimal amount of algae noted.

## Action Required:

Routine maintenance next visit

## Target:



18

## Comments:

Normal growth observed

Sparse amounts of algae noted along the edge within the first photo. All in all site looked good.

## Action Required:

Routine maintenance next visit

## Target:





# Easton Park CDD Waterway Inspection Report

2021-07-08

16

## Comments:

Normal growth observed

Minor trash noted and removed during site inspection.

## Action Required:

Routine maintenance next visit

## Target:



10

## Comments:

Normal growth observed

Minimal amount of algae noted in the wind swept corner.

## Action Required:

Routine maintenance next visit

## Target:



5

## Comments:

Treatment in progress

Penneywort noted on the wild side. Boat treatments have been made but failed due to rain. Follow up will be made 7-9.

## Action Required:

Routine maintenance next visit

## Target:



# Easton Park CDD Waterway Inspection Report

2021-07-08

## Site: 38

### Comments:

Site looks good

Site looked good with healthy stands of Pickerelweed.

### Action Required:

Routine maintenance next visit

### Target:



## Site: 34

### Comments:

Normal growth observed

Minor amounts of Torpedograss noted along the edge.

### Action Required:

Routine maintenance next visit

### Target:



## Site: 33

### Comments:

Normal growth observed

High water levels have the pond currently cresting over the edge. As the water recedes shoreline treatments will resume.

### Action Required:

Routine maintenance next visit

### Target:





# Easton Park CDD Waterway Inspection Report

2021-07-08

**Site: 1**
**Comments:**

Treatment in progress

Small patch of grasses noted and treated during the inspection.

**Action Required:**

Routine maintenance next visit

**Target:**


## Management Summary

With heavy rains the end of June and now July pond levels have increased to normal levels in less than 3 weeks. During our inspection some sites were noted to still be cresting over the pond edge.

Our typical algae sites all looked good with little to no new growth noted. Site 20 received a proactive bacteria treatment today(7-8) to help continue and combat any new growth from forming.

Site 16, 18, and 10 all looked good with little to no algae noted during our inspection.

Site 25 did have some Hydrilla lingering from our last treatment but appeared to be well into decomposition.

As we move further into July we will continue to proactively treat sites for algae and emergent growth.



# Easton Park CDD Waterway Inspection Report

2021-07-08

Site	Comments	Target	Action Required
	Treatment in progress	Hydrilla	Routine maintenance next visit
	Normal growth observed		Routine maintenance next visit
	Normal growth observed		Routine maintenance next visit
	Normal growth observed		Routine maintenance next visit
	Normal growth observed		Routine maintenance next visit
	Treatment in progress		Routine maintenance next visit
	Site looks good		Routine maintenance next visit
	Normal growth observed		Routine maintenance next visit
	Normal growth observed		Routine maintenance next visit
	Treatment in progress		Routine maintenance next visit

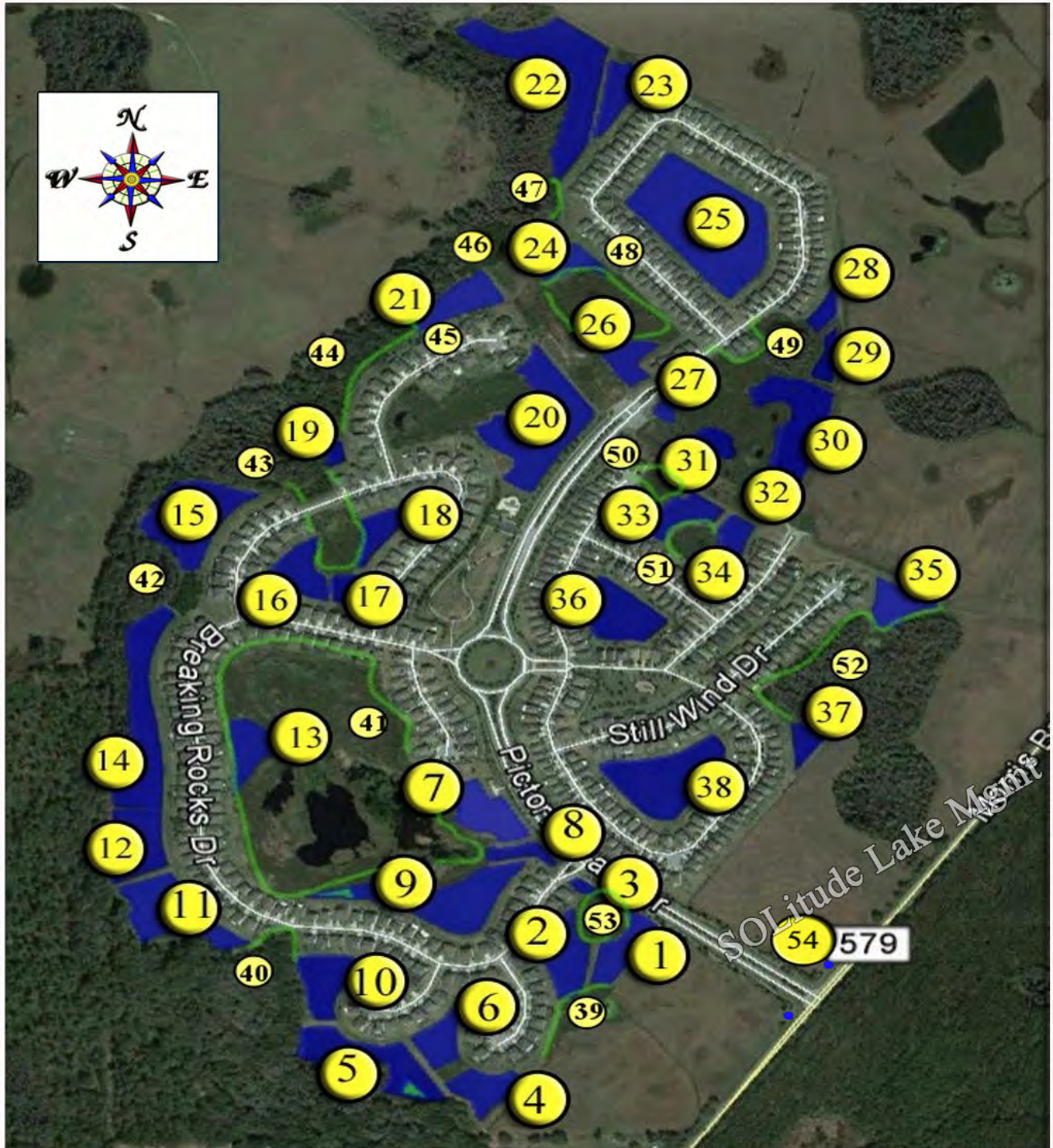
# Easton Park CDD Waterway Inspection Report

2021-07-08



## Easton Park CDD Tampa, FL

1-888-480-5253



NPM 05/2020

**3Eii.**

**RESOLUTION 2021-09**

**A RESOLUTION REMOVING ALAN BALDWIN AS  
TREASURER AND APPOINTING TRUMAINE EASY AS  
TREASURER OF EASTON PARK COMMUNITY  
DEVELOPMENT DISTRICT**

WHEREAS, the Board of Supervisors of the Easton Park Community Development District desire to remove Alan Baldwin as Treasurer and appoint Trumaine Easy as Treasurer;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD  
OF SUPERVISORS OF EASTON PARK COMMUNITY  
DEVELOPMENT DISTRICT:**

1. Trumaine Easy is appointed Treasurer.

Adopted this 15<sup>th</sup> day of July, 2021

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Chairman

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Assistant Secretary

**3Eiii.**

# **RESOLUTION 2021-10**

## **A RESOLUTION OF THE BOARD OF SUPERVISORS OF EASTON COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND APPROVING CHANGE OF DESIGNATED REGISTERED AGENT AND REGISTERED OFFICE.**

**WHEREAS**, Easton Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Hillsborough County, Florida; and

**WHEREAS**, the District is statutorily required to designate a registered agent and a registered office location for the purposes of records keeping and accepting any process, notice, or demand required or permitting by law to be served upon the District in accordance with Section 189.014(1), *Florida Statutes*.

## **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF EASTON COMMUNITY DEVELOPMENT DISTRICT:**

**Section 1.** R. David Jackson is hereby designated as Registered Agent for Easton Community Development District.

**Section 2.** The District's Registered Office shall be located at Persson & Cohen, P.A., 6853 Energy Court, Lakewood Ranch, Florida 34240

**Section 3.** In accordance with Section 189.014(1), *Florida Statutes*, the District’s Secretary is hereby directed to file certified copies of this resolution with Hillsborough County and the Florida Department of Economic Opportunity.

**Section 4.** This Resolution shall become effective on July 15, 2021.

**PASSED AND ADOPTED THIS 15th DAY OF JULY 2021.**

**ATTEST:**

**EASTON COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary/Assistant Secretary

---

Chairman, Board of Supervisors

**3Eiv.**



201 E. Kennedy Boulevard, Suite 1150  
Tampa, FL 33602

June 3, 2021

Mr. Mark Vega, District Manager  
c/o INFRAMARK  
Easton Park Community Development District  
2654 Cypress Ridge Boulevard, Suite 101  
Wesley Chapel, FL 33544



Dear Mr. Vega:

Thank you for the opportunity to present Easton Park Community Development District with a reserve study proposal. At Reserve Advisors, we are dedicated to providing peace of mind to boards, homeowners and their families by delivering a custom-comprehensive reserve study.

Our **easy-to-use reserve study system** provides a more effective way to manage your property. You will receive...

- A concise **Executive Summary** and **5-Year Outlook Table** to communicate near-term expenditures and funding recommendations to homeowners.
- **Property-specific recommendations** that prioritize the most effective use of reserve funds for you.
- **Spreadsheets with formulas** to easily evaluate what-if replacement schedules and reserve contributions.
- **Free Support** - Our team of multi-disciplined engineers are dedicated to making your experience of using the reserve study exceptional with ongoing assistance.

The following pages provide insight and the distinct reasons why communities rely on Reserve Advisors for their reserve study needs.

Please sign and return the [Confirmation of Services](#) page to get started.

Sincerely,

Matt Kuisle PE, PRA, RS  
Southeast Regional Executive Director  
Matt@reserveadvisors.com  
[See our report overview](#)

P.S. Most reserve study providers fail to assess the long-term needs of ponds and site drainage systems. Our engineers apply their knowledge of best management practices (BMP) to accurately forecast and budget for future projects.





201 E. Kennedy Boulevard, Suite 1150  
Tampa, FL 33602

## Reserve Study Benefits

### For Boards

- Fulfills [fiduciary responsibility](#) with expert advice
- Supports board decisions on replacement projects
- Saves hours in budget meetings for replacements
- Excel spreadsheets with formulas provide ability to create what-if scenarios for budgeting purposes

### For Owners

- Ensures fair reserve contributions
- More consistent household budgeting
- Reduces long-term homeowner cost of maintaining the common property

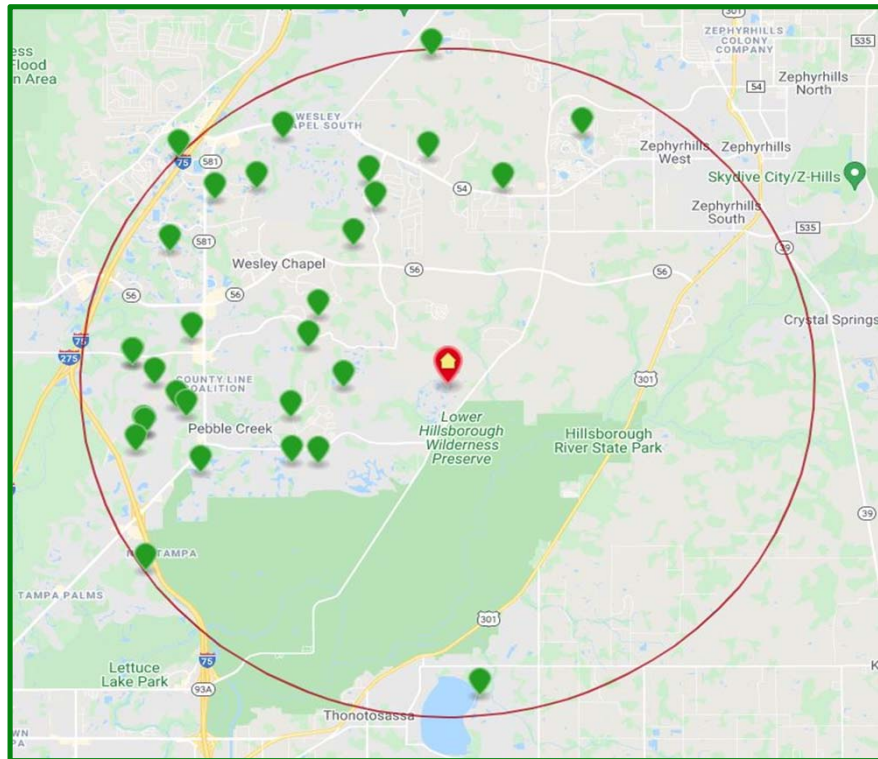


## Distinct Reasons Communities Choose Reserve Advisors

- ✓ **Easy to use Reports** that provide valuable insight to current and future owners. An executive summary promoting management's ability to communicate near-term expenditures, funding recommendations and other high level information to various stakeholders.
- ✓ **Dedication and Commitment to You** with an exceptional experience during and after the study. We listen to you and create a custom reserve study with your objectives in mind. Our staff of multi-disciplined engineers is dedicated to ensuring your satisfaction. We're always available with free support after the study is complete.
- ✓ **Comprehensive Reports** solve problems before they escalate. We include:
  - Thorough condition assessments that prioritize your near-term projects
  - Best practices and technical illustrations to better understand project scope and compare contractor bids
- ✓ **Knowledge of Local Replacement Costs** is the basis for adequate, not excessive, reserve budgets.
- ✓ **Multi-disciplined Engineers** – With more than 30 engineers, we match our expertise with your community rather than a "one size fits all" engineer.
- ✓ **Unbiased Recommendations** – Your best interest is our only goal. We don't provide design or project management services, nor do we profit from your capital projects.
- ✓ **Unmatched Local Experience** – We know the local costs and conditions that affect your community. Visit our map of our experience near your community on the following page.

[Download our report overview](#)

Red represents your property, Green represents our clients.  
References available upon request.



Name	City
Stone Creek Townhomes Owners' Association, Inc.	Tampa
Anand Vihar Club Villas	Wesley Chapel
Lettingwell Homeowners Association, Inc.	Wesley Chapel
Arbor Greene Community Development District	Tampa
Kingshyre at Cross Creek Homeowners' Association, Inc.	Tampa
Arbors at Wiregrass Ranch Community Association, Inc.	Wesley Chapel
Carriage Homes at Arbor Greene Association, Inc.	Tampa
Meadow Pointe IV-A Master Association, Inc.	Wesley Chapel
Hamilton Park of Pasco County Homeowners Association, Inc.	Wesley Chapel
Meadow Pointe North Community Association, Inc.	Wesley Chapel
New River Homeowners' Association, Inc.	Wesley Chapel
The Lakes of Northwood Homeowners Association, Inc.	Wesley Chapel
Doves Landing Owners Association, Inc.	Tampa
The Promenade Owners Association, Inc.	Tampa
Audubon Landing Owners Association, Inc.	Tampa
Estancia at Wiregrass POA - Santeri Villas	Wesley Chapel
The Hammocks Townhomes Homeowners Association	Tampa
Lake Bernadette Community Association, Inc.	Tampa
Estancia at Wiregrass Master Property Owners Association, Inc.	Wesley Chapel
Tampa Palms Open Space and Transportation Community Development District (Area 6)	Tampa
Tampa Palms Open Space and Transportation Community Development District (Area 7)	Tampa
West Meadows Property Owners Association, Inc.	Tampa
Villas at Edenfield Association, Inc.	Wesley Chapel
Saddlebrook Golf and Country Club Condominium Association, Inc.	Wesley Chapel



201 E. Kennedy Boulevard, Suite 1150  
Tampa, FL 33602

## Using Your Reserve Advisors Study Has Never Been Easier

We listened and responded to our clients with three tools to quickly access and use your custom-comprehensive reserve study.

- ✓ **The Report** – Comprehensive and Customized to Your Community
  - One-Click to read online
  - Executive Summary communicates key findings and recommendations **at a glance**
  - Flip through your report copy which includes panoramic 11" x 17" spreadsheets
  - Helps board planning with a prioritized capital project schedule
- ✓ **The Numbers** – Always Quick and Easy
  - One-Click to open your Expenditures & Funding Plan spreadsheets
  - Print your spreadsheets on any printer in panoramic multi-page format
- ✓ **Easy Planning** – Your reserve study includes:
  1. **Excel™ spreadsheets with formulas** for what-if scenarios
  2. **ForeSite™** a cloud-based software solution
    - a. Store your photos and project documents
    - b. Record comments and costs of your actual capital projects
    - c. Optionally, subscribe to [ForeSite™ Plus](#) for multiple users to collaborate online, creating unlimited replacement and funding scenarios
    - d. Full support with Webinars and Tutorials

**ForeSite™** brings everything together as individual board members can collaborate, comment, make changes and plan for the future in one place from anywhere.





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Tampa, FL 33602

## Meet Our Founders



Founded by John Poehlmann and Theodore Salgado in 1991, Reserve Advisors has provided tens of thousands of comprehensive reserve studies for communities across America and abroad.

Collectively, John and Ted have lived in and served community associations for decades. They've served on CAI's (Community Associations Institute) national Board of Trustees and as a past President of APRA (the Association of Professional Reserve Analysts), respectively. Both were instrumental in establishing CAI's National Standards for Reserve Study providers.

## Our Commitment to You



*We deliver.* In all we do, we go the extra mile for you. Our core values are integrity, customer service, professionalism, accountability and technical quality. Our employees are hard-working individuals who value their client relationships and put great effort and dedication into providing the highest level of satisfaction to our clients.

As we have since 1991, Reserve Advisors will continue to use our values, people and services to provide reserve studies that help secure the financial health of communities and peace of mind to their homeowners.

Matt Kuisle PE, PRA, RS  
Southeast Regional Executive  
Director



The specific property to be included in your custom-comprehensive reserve study includes:

**Site Components**

- Ponds (53)
- Monuments
- Signage
- Fountains (2)
- Wells (2)

Easton Park Community Development District Reference Photograph:





## RESERVE STUDY PROVIDER CHECKLIST

### YOUR REPORT INCLUDES:

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Executive summary of key findings and list of prioritized near-term projects
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	30-Year expenditure forecast derived from actual local costs, not standardized information
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Project-specific best practices that provide in-depth information to support board decisions
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Element-specific opportunities to save money through cost-effective alternative replacement options
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Detailed photographs documenting the condition of every reserve element
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Condition assessments that identify elements in need of repair vs replacement

### EASE OF USE

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Easily print expenditure and funding plan spreadsheets in panoramic multi-page format
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Quickly create what-if scenarios with Excel spreadsheets that contain built-in formulas
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Cloud-based software, allowing for easy remote collaboration among your board members

### STAFF'S QUALIFICATIONS

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Only uses engineers who are committed to the highest industry standards, as shown by their Reserve Specialist (RS) and/or Professional Reserve Analyst (PRA) designations
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Specializes in prioritizing capital projects and funding needs based on your individual goals
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Always available to discuss your reserve study anytime in the future at no additional cost

### FIRM'S QUALIFICATIONS

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Offers local experience, utilizing actual project costs to provide a basis for realistic reserve budgets
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Comprises over 30 engineers from multiple engineering disciplines to ensure matching the appropriate background and expertise with your community association needs
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	With over 25 years of expertise in the community association industry, has the knowledge to identify any common element issue and make recommendations for best practices
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No real or perceived conflict of interest – An independent consultant that does not manage or profit from your replacement projects
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	All reports are reviewed by a team of senior engineers to ensure the utmost quality
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provides high client satisfaction ★★★★★ 1,226 Reviews





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Tampa, FL 33602

**COLLABORATE.  
CREATE.  
STORE & SHARE.**

**FORESITE™**  
Tracking Your Past. Forecasting Your Future.



All our reserve studies now include **ForeSite Basic.**



- ✓ Secure, 24/7 online access to your original reserve study for 7 years.
- ✓ Export and print your study.
- ✓ Add notes and comments.
- ✓ Store project bids, contracts and photos.
- ✓ Receive unlimited support for 10 registered users.
- ✓ Get 60 days of free access to ForeSite Plus. Each user can create and print multiple "what if" scenarios.

### Upgrade to **ForeSite Plus...**

**All the  
features of  
Basic and  
MORE!**

- ✓ Answer all your questions with the ability to create, print and save unlimited "what if" scenarios.
  - Change replacement timing, costs or quantities.
  - Reduce reserve contributions.
  - Raise the interest rate.
- ✓ Designate an approved scenario to guide your community.
  - Facilitate budgeting and reserve expenditure discussions.
  - Track actual capital projects.
  - Improve communication and streamline meetings.
  - Easily share information with new board members.

The benefits of ForeSite Plus add up.





201 E. Kennedy Boulevard, Suite 1150  
Tampa, FL 33602

## Confirmation of Services for Easton Park Community Development District

- ☒ **Full Reserve Study** for an investment of **\$3,950** (includes all expenses)
  - ☒ **Report** ([See our report overview](#))
    - Electronic PDF Report with 30-year Reserve Expenditure and Funding Plan tables for printing in 8 ½" x 11" panoramic multi-page format on *any printer*
    - Excel® spreadsheet of Reserve Expenditures and Funding Plan with formulas for "what-if" alternative scenarios
  - ☒ **Support**
    - We listen and respond to your questions and suggestions to create a custom report
    - Meeting with our engineer on the day of our visual property inspection
    - Unlimited video/teleconference support with our engineer during and after report delivery
  - ☒ **ForeSite™ Basic** – Access your reserve study and Excel spreadsheets online, store photos and project documents, record comments and project costs. Also receive a free 60-day trial to [ForeSite Plus](#).


\_\_\_\_\_ One (1) Bound Report hard copy (no charge); Additional copies at \$75 ea. – indicate quantity: \_\_\_\_\_  
 \_\_\_\_\_ [ForeSite™ Plus](#) 3-year subscription empowers multiple users to create, share and collaborate  
 \_\_\_\_\_ with unlimited models and scenarios for **\$395** per year

### Sign and Send to Get Started:

Email: [Matt@reserveadvisors.com](mailto:Matt@reserveadvisors.com) or  
 Fax: (813) 254-5474

### Mail **\$1,975** retainer to:

**Reserve Advisors, LLC**  
**735 N. Water Street, Suite 175**  
**Milwaukee, WI 53202**

By:   
 Matt Kuisle  
 Southeast Regional Executive Director  
 on June 3, 2021  
 For: Reserve Advisors, LLC  
 Ref. 211234

Signature: \_\_\_\_\_  
 (Print Name): \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 For: **Easton Park Community Development District**

You will receive your electronic report approximately four (4) weeks after our inspection, based on timely receipt of all necessary information from you. Authorization to inspection time varies depending on demand for our services. This proposal is valid for 45 days.

*Payment Terms: Retainer payment is due upon authorization and prior to inspection. The balance is due net 30 days from the report shipment date. Following receipt of balance due, you may request one set of complimentary changes within six months of the report shipment. Optional services authorized will be billed in full upon contract execution. Any outstanding balance after 30 days is subject to an interest charge of 1.5% per month. This agreement is subject to our Professional Services Conditions.*

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201 E. Kennedy Boulevard, Suite 1150  
Tampa, FL 33602

## PROFESSIONAL SERVICE CONDITIONS

**Our Services** - Reserve Advisors, LLC (RA) performs its services as an independent contractor in accordance with our professional practice standards and its compensation is not contingent upon our conclusions. The purpose of our reserve study is to provide a budget planning tool that identifies the current status of the reserve fund, and an opinion recommending an annual funding plan to create reserves for anticipated future replacement expenditures of the property.

Our inspection and analysis of the subject property is limited to visual observations, is noninvasive and is not meant to nor does it include investigation into statutory, regulatory or code compliance. RA inspects sloped roofs from the ground and inspects flat roofs where safe access (stairs or ladder permanently attached to the structure) is available. The report is based upon a "snapshot in time" at the moment of inspection. RA may note visible physical defects in our report. The inspection is made by employees generally familiar with real estate and building construction but in the absence of invasive testing RA cannot opine on, nor is RA responsible for, the structural integrity of the property including its conformity to specific governmental code requirements for fire, building, earthquake, and occupancy, or any physical defects that were not readily apparent during the inspection.

RA is not responsible for conditions that have changed between the time of inspection and the issuance of the report. RA does not investigate, nor assume any responsibility for any existence or impact of any hazardous materials, such as asbestos, urea-formaldehyde foam insulation, other chemicals, toxic wastes, environmental mold or other potentially hazardous materials or structural defects that are latent or hidden defects which may or may not be present on or within the property. RA does not make any soil analysis or geological study as part of its services; nor does RA investigate water, oil, gas, coal, or other subsurface mineral and use rights or such hidden conditions. RA assumes no responsibility for any such conditions. The Report contains opinions of estimated costs and remaining useful lives which are neither a guarantee of the actual costs of replacement nor a guarantee of remaining useful lives of any property element.

RA assumes, without independent verification, the accuracy of all data provided to it. You agree to indemnify and hold RA harmless against and from any and all losses, claims, actions, damages, expenses or liabilities, including reasonable attorneys' fees, to which we may become subject in connection with this engagement, because of any false, misleading or incomplete information which we have relied upon supplied by you or others under your direction, or which may result from any improper use or reliance on the Report by you or third parties under your control or direction. Your obligation for indemnification and reimbursement shall extend to any director, officer, employee, affiliate, or agent of RA. Liability of RA and its employees, affiliates, and agents for errors and omissions, if any, in this work is limited to the amount of its compensation for the work performed in this engagement.

**Report** - RA completes the services in accordance with the Proposal. The Report represents a valid opinion of RA's findings and recommendations and is deemed complete. RA, however, considers any additional information made available to us within 6 months of issuing the Report if a timely request for a revised Report is made. RA retains the right to withhold a revised Report if payment for services was not tendered in a timely manner. All information received by RA and all files, work papers or documents developed by RA during the course of the engagement shall remain the property of RA and may be used for whatever purpose it sees fit.

**Your Obligations** - You agree to provide us access to the subject property for an on-site visual inspection. You agree to provide RA all available, historical and budgetary information, the governing documents, and other information that we request and deem necessary to complete the Report. You agree to pay actual attorneys' fees and any other costs incurred to collect on any unpaid balance for RA's services.

**Use of Our Report** - Use of our Report is limited to only the purpose stated herein. You hereby acknowledge that any use or reliance by you on the Report for any unauthorized purpose is at your own risk and you shall hold RA harmless from any consequences of such use. Use by any unauthorized third party is unlawful. The Report in whole or in part ***is not and cannot be used as a design specification for design engineering purposes or as an appraisal.*** You may show our Report in its entirety to the following third parties: members of your organization, your accountant, attorney, financial institution and property manager who need to review the information contained herein. Without the written consent of RA, you shall not disclose the Report to any other third party. ***The Report*** contains intellectual property developed by RA and ***shall not be reproduced or distributed to any party that conducts reserve studies without the written consent of RA.***

RA will include your name in our client lists. RA reserves the right to use property information to obtain estimates of replacement costs, useful life of property elements or otherwise as RA, in its sole discretion, deems appropriate.

**Payment Terms, Due Dates, and Interest Charges** - Retainer payment is due upon authorization and prior to inspection. The balance is due net 30 days from the report shipment date. Any balance remaining 30 days after delivery of the Report shall accrue an interest charge of 1.5% per month. Any litigation necessary to collect an unpaid balance shall be venued in Milwaukee County Circuit Court for the State of Wisconsin.



201 E. Kennedy Boulevard, Suite 1150  
Tampa, FL 33602

June 3, 2021

Easton Park Community Development District  
c/o 2654 Cypress Ridge Boulevard, Suite 101  
Wesley Chapel, FL 33544

**RETAINER INVOICE #**

**2184233R**

**Amount Due Now:**

**\$1,975**

**PROPERTY:**

**Easton Park Community Development District  
Tampa, Florida**

Contract Number: 211234

RETAINER DUE: **\$1,975**

Terms: ***Retainer Due Upon Receipt of Authorized Contract and Prior to Inspection***

**Mail retainer to:**

**Reserve Advisors, LLC  
735 N. Water Street, Suite 175  
Milwaukee, WI 53202**

**OR**

**CONTACT US FOR  
CREDIT CARD PAYMENT**



*Payment Terms: Retainer payment is due upon authorization and prior to inspection. The balance is due net 30 days from the report shipment date. Following receipt of balance due, you may request one set of complimentary changes within six months of the report shipment. Optional services authorized will be billed in full upon contract execution. Any outstanding balance after 30 days is subject to an interest charge of 1.5% per month. This agreement is subject to our Professional Services Conditions.*

Page 11



Mark Vega  
Inframark

Easton Park Community Development District  
Pictorial Park Dr  
Wesley Chapel, FL

Dear Board of Directors:

Custom Reserves proposes a Full Reserve Study for Easton Park CDD who values the importance of future planning through reserves. A Reserve Study is a key financial planning tool that helps the board fulfill its fiduciary responsibility to maintain the common property.



A custom reserve study serves the specific needs of the community and acts as an independent analysis. The community would benefit greatly with the implementation of a comprehensive custom reserve study.

This correspondence outlines the complete scope of work you requested, including Objectives, Scope of Services, and the Benefits of going with Custom Reserves, Client Responsibilities, Report Use and Professional Fees located on the second to last page.

## **OBJECTIVES**

Conduct an on-site inspection of the common property, document condition and forecast a customized funding plan required to replace or repair these elements as they wear out over their useful lives.

## **SCOPE OF SERVICES**

### **Procedures**

1. An on-site meeting with Management and/or the Board.
2. Physical Analysis that includes and on-site inspection of the common property documented by photographs.
3. 30 year replacement/repair schedule that includes custom useful lives.
4. Financial Analysis with a 30 year Cash Flow and/or Component method of funding.
5. Electronic copy in PDF format of the Full Reserve Study that includes a detailed narrative including tables, graphs and charts depicting the findings.
6. Expenses and Funding Plan in excel for various Reserve Plan scenarios upon request.
7. One hard copy of the Full Reserve Study upon request.
8. Provide free unlimited phone and online support.
9. One revision of the study up to the end of the first fiscal year.

### **Reserve Categories included in this Proposal**

- a. Property site components

## **BENEFITS**

Your services are provided by an Engineer with both reserve study credentials from the Association of Professional Reserve Analysts (APRA), and Community Associations Institute (CAI). Additional qualifications include a Licensed Home Inspector with the Florida Association of Building Inspectors and construction management experience i.e. estimating and scheduling.

Custom Reserves experience includes the inspection and analysis of the condition of hundreds of communities. A partial list of recent experience is attached.



Delivery of the report takes about four weeks from the date of inspection. When the Reserve Study is complete, your community will have access to live support and edit capability until the budget is approved. These edit changes include adjustments to variables such as costs, time of replacement, inflation and interest rates.

Cost estimates are based on localized information gathered from resources that include but not limited to contractors, and industry databases combined with experience in home building and site development. Useful lives are generated from several factors such as environment, materials and historical information.

### **CLIENT RESPONSIBILITIES**

This project requires involvement by your accounting personnel. To help achieve a smooth and successful implementation, it will be your responsibility to perform the following:

1. Include a copy of the financial statements i.e. balance sheet, income statement and or copy of the annual budget along with other financial reports.
2. Supply the governing documents if applicable.
3. Provide access to all common areas.
4. Disclose known historical information.

### **REPORT USE**

You may show our report in its entirety to those third parties who need to review the information contained herein. The Client and other third parties viewing this report should not reference Custom Reserves or our report, in whole or in part, in any document prepared and/or distributed to third parties without our written consent. This report contains intellectual property by Custom Reserves, LLC specified to this engagement.

Client agrees to indemnify and hold harmless Custom Reserves against any and all losses, claims, actions, damages, expenses or liabilities, including attorney's fees, to which Custom Reserves may become subject in connection with this engagement, because of any false, misleading or incomplete information supplied by client or third parties under client's control or direction.

The inspection and analysis of the subject property is limited to visual observations and is noninvasive. Custom Reserves does not investigate, nor assume any responsibility for any existence or impact of any hazardous materials, structural, latent or hidden defects which may or may not be present on or within the property. Our opinions of estimated costs and remaining useful lives are not a guarantee or a warranty of the common components.

### **CLIENT NAME**

Custom Reserves maintains the confidentiality of all conversations, documents provided and the contents of the report, subject to legal or administrative process or proceedings. These conditions can only be modified by written documents executed by both parties.

# RESERVE STUDY PROPOSAL FOR EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

6/1/2021

## PROFESSIONAL FEES

Fee estimates are based on the components summarized under the scope of services. The fee for this Full Reserve Study is **\$2,700**.

Optional future services are available and can be locked in at the following rates if initialed below in conjunction with the current reserve study:

\_\_\_\_\_ Non-site Update in two years 50% of initial reserve study cost

\_\_\_\_\_ Update with site visit two- to three-years 75% of initial reserve study cost

Please note that a non-site update can be conducted one time between site visits.

Custom Reserves appreciates the opportunity to be of service. Upon acceptance of this proposal, please sign and return this page along with a 50% retainer deposit. A site inspection will be scheduled upon receipt of the retainer deposit. The balance will be due upon receipt of the report.

Sincerely,



**Paul Grifoni, RS, PRA**  
**Engineer**  
**Reserve Specialist, RS**  
**Professional Reserve Analyst, PRA**  
**Licensed Home Inspector**



5470 E Busch Blvd., Unit 171  
Tampa, FL 33617  
Office: (888) 927-7865  
Fax: (813) 200-8448  
[www.customreserves.com](http://www.customreserves.com)  
[contact@customreserves.com](mailto:contact@customreserves.com)

**Custom Reserves is committed to getting your community on track. A response policy of 24 hours is the dedication Custom Reserves provides.**

This letter sets forth the understanding of the Association and serves as confirmation of services provided by Custom Reserves.

Owner reserves the right to reject any and/or all Proposals received, and to rebid if the Owner deems necessary. Owner is not subject to pay any costs incurred by Vendors in the preparation and submission of their Proposals.

---

Accepted by

Title

Date

**REF #993**



## EXPERIENCE

Experience includes condominiums, homeowners associations, planned unit developments, property owner associations, co-operatives and community development districts with construction styles that range from townhouses to hi-rises. Other experience includes specialty establishments such as golf clubs, international properties, vacation ownership resorts (timeshares) as well as worship, retreat and camp facilities.

A partial list of recent reserve study experience follows below:

**The Groves Golf and Country Club Master Association** is a planned unit development established in 2000 and located in Land O Lakes, FL. The Groves is responsible for the paint and roofs shared by 285 Club Homes, 273 Courtyard Homes and 123 Patio 1 Homes.

**Oak Creek Community Development District** is located in Wesley Chapel and established in 2004 and is a planned unit development responsible for the common elements shared by 550 homes. The development contains a pool, playground, security system and ponds.

**Harbor Bay** Community Development District owns and operates the community areas of Mira Bay including common areas, recreational facilities, public roadways, storm water management systems, street lighting, landscaping, clubhouse with café, lap pool, waterslide, clay tennis courts 35,000 linear feet of sea wall, boatlifts.

**Southshore Falls Homeowners Association** is a planned unit development established in 2004 and located in Apollo Beach, FL and is responsible for the common elements shared by 866 homes within 308 Single Family, 58 Quad and 163 Villa buildings. The amenity center includes a 14,000 square foot clubhouse, lagoon-style pool, fitness center, café, tennis and bocce courts.

**Whitlock Homeowners Association** is a planned unit development established in 2002, located in Zephyrhills, FL and is responsible for the common elements shared by 222 property owners within 111 buildings. The development contains exterior building and property site components.

**Tampa Bay Golf and Country Club** is a 1,500 home planned unit development located in San Antonio FL and established in 2000. The development contains two golf courses, a clubhouse, two pools, a community center, a welcome center, and property site and maintenance components.

**3Ev.**



# Illuminations Holiday Lighting

Proposal

8606 Herons Cove Pl  
Tampa, FL 33647  
Tim Gay

(813) 334-4827

**TO:**

Easton Park CDD  
2654 Cypress Ridge Blvd; Suite 101  
Wesley Chapel, FL 33554  
Attn: Mark Vega

(813) 295-5455

JOB DESCRIPTION
Track Lighting Proposal for Easton Park CDD

ITEMIZED ESTIMATE: TIME AND MATERIALS		AMOUNT
<b>Entrance</b>		
<b>Exit</b>	Install track lighting on top rail of entrance and exit fence	\$7,150.00
	Install 1 Hub controller with power supply on each entrance and exit fence	
	* Lights come with 5 year warranty	
	* 1 year service warranty on any faulty product or installation	
	Requires 50% Deposit	
<b>TOTAL ESTIMATED JOB COST</b>		<b>\$7,150.00</b>

\* Price includes purchase of materials, labor, and installation.

\* Assumes adequate power available

\* Illuminations Holiday Lighting takes the utmost care and precaution to protect your premises and property.

\* Customer hereby authorizes Illuminations Holiday Lighting to install all materials on said property as provided herein.

\_\_\_\_\_  
Tim Gay

PREPARED BY

\_\_\_\_\_  
7/6/2021

DATE

\_\_\_\_\_  
AUTHORIZED SIGNATURE FOR EASTON PARK CDD

\_\_\_\_\_  
DATE

## **Fourth Order of Business**

**4A.**

**MINUTES OF MEETING  
EASTON PARK  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Easton Park Community Development District held a Regular Meeting on Thursday May 20, 2021 at 4:30 p.m. at the Heritage Isles Golf & country Club located at 10630 Plantation Bay Drive, Tampa FL 33647.

Present and constituting a quorum were:

Paul Meier	Chairperson
Arnold Sails	Assistant Secretary
Lisa Murphy	Assistant Secretary
Perry Blackburn	Assistant Secretary

Also present were:

Mark Vega	District Manager
David Jackson	District Counsel

*The following is a summary of the minutes and actions taken at the May 20, 2021, Easton Park Board of Supervisors meeting.*

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Vega called the meeting to order and called the roll. A quorum was established.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

There being no comments, the next item followed.

**THIRD ORDER OF BUSINESS**

**Consent Agenda**

**A. Approval of the April 15, 2021 Minutes**

**B. Approval of March 2021 Financials**

**C. Irrigation Repairs**

On MOTION by Ms. Murphy seconded by Mr. Meir with all in favor, the Consent Agenda, with the Minutes amended, was approved. 4/0
---

**FOURTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Engineer**

Not present.

May 20, 2021

Easton Park CDD

**C. Landscape and Irrigation Maintenance****i. Field Inspection Report****ii. Consideration of LMP Proposal #71305 – Install Knockout Roses in Roundabout**

On MOTION by Ms. Murphy seconded by Mr. Meier with all in favor, the LMP Proposal #71305 for \$2875, was approved. 4/0

Discussion ensued on clarification of Rizzetta termination.

On MOTION by Mr. Blackburn seconded by Mr. Sails, with all in favor, all services are to be terminated with Rizzetta & Company was approved. 4/0

- The Board requested a proposal for the Front entrance, a proposal for removal and addition of blue daze reinstall of “no fishing” sign pole with concrete and raising the monument lights.

**D. Aquatic Maintenance – Solitude**

- A discussion on the aquatic report and current pond conditions ensued.
- A discussion ensued on the progression of treated ponds.

**B. District Counsel**

- Mr. Jackson reviewed past camera issues and reviewed the current contract with Envera for terms of termination.
- The Board discussed camera issues and the past documentation of such.

On MOTION by Mr. Meier seconded by Mr. Sails with all in favor, having Mr. Jackson offer Envera Systems an amount, not to exceed \$2000, to terminate the contract with Easton Park CDD was approved. 4/0

- Ms. Murphy initiated a conversation on the performance of the District Engineer.

**E. District Manager**

- Mr. Vega offered the Board access to Avid system with a read-only status.
- Mr. Vega initiated a conversation on the front fence being in poor condition.
- Mr. Vega provided the Board with oath of office forms for District records.
- Mr. Vega provided the Board with their new emails.

May 20, 2021

Easton Park CDD

- Mr. Vega explained to the Board he will get the seat numbers worked out with the County and State offices and he will provide any forms that need to be completed.

**i. Number of Registered Voters – 1361**

- Mr. Vega made the Board aware of the June 15, 2021 deadline for the highwater mark.
- A discussion ensued on the District bond.

**ii. Presentation of the Fiscal Year 2021/2022 Proposed Budget**

- Mr. Vega reviewed the Fiscal Year 2021/2022 Proposed Budget in detail with the Board. Discussion ensued.
- Mr. Vega informed the Board the highwater mark needed to be set. The Board agreed on a five (5) percent highwater mark.

**a. Consideration of Resolution 2021-08, Approving the Fiscal Year 2021/2022 Proposed Budget and Setting the Public Hearing**

On MOTION by Mr. Sails seconded by Ms. Murphy with all in favor, Resolution 2021-08, Approving the Fiscal Year 2021/2022 Tentative Budget and Scheduling the Public Hearing, with a five (5) percent increase, was approved. 4/0

**iii. Discussion of Entry Fountains; Plant Flowers or Functioning Water Fountains**

**FIFTH ORDER OF BUSINESS**

**Supervisor Requests**

- Mr. Meier stated one (1) lane of traffic in each direction will be closed when the roof is being done. The HOA will send out an email blast with this information.
- Ms. Murphy stated that the Spectrum service has gotten worse. This is an HOA issue.
- Mr. Sails inquired about the April checks written to the Board.
- Mr. Vega stated the laptops are still sealed because he is letting the Board members set up their own.

**SIXTH ORDER OF BUSINESS**

**Adjournment**

With no other items,

On MOTION by Mr. Sails seconded by Ms. Murphy with all in favor, the meeting was adjourned. 4/0 at 6:40 p.m.

---

Mark Vega, Secretary

**MINUTES OF MEETING  
EASTON PARK  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Easton Park Community Development District held a Regular Meeting on Thursday June 17, 2021 at 4:30 p.m. at the Heritage Isles Golf & country Club located at 10630 Plantation Bay Drive, Tampa FL 33647.

Present and constituting a quorum were:

Paul Meier	Chairperson
Arnold Sails	Assistant Secretary
Lisa Murphy	Assistant Secretary
Perry Blackburn	Assistant Secretary

Also present were:

Mark Vega	District Manager
David Jackson	District Counsel
Tonja Stewart	District Engineer

*The following is a summary of the minutes and actions taken at the June 17, 2021, Easton Park Board of Supervisors meeting.*

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Vega called the meeting to order and called the roll. A quorum was established.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

Comments were received from an HOA Board Member. Tim Gay, owner of Illuminations presented a new year-round lighting system that can replace a portion of the Holiday Lights, he stated he will send a proposal for next month.

**THIRD ORDER OF BUSINESS**

**Staff Reports**

**A. District Engineer**

- Ms. Stewart stated there is no agreement with Krusen Douglas LLC to move the dirt pile, but she is working with the county and Lennar in an attempt to establish a date when the road will be finished.

**B. District Counsel**

- Mr. Jackson contracted Envera with Mr. Vega and under the terms of the contract we were not able to modify the current contract. Envera sent Mr. Vega invoices dating back

June 17, 2021

Easton Park CDD

to December 2020 and asked what the reason was these invoices have not been paid. The Board stated that direction was never given it must have been an oversight by Rizzetta. Mr. Vega will confirm if a one-month credit was ever placed on the Districts account.

### **C. Landscape and Irrigation Maintenance**

#### **i. Field Inspection Report**

- A discussion ensued on proposals from LMP to modify the entrance annual beds and removal all the mature shillings.
- The Board is in consensus to hold on the maintenance of the Morris Bridge Road swale until the Board is informed as to if the County will clean up the swale.

#### **A. Aquatic Maintenance – Solitude**

- A discussion on the aquatic report and current pond conditions ensued.
- A discussion ensued on the progression of treated ponds.

### **B. District Manager**

#### **i. Reserve Study Proposals**

Mr. Vega stated he wishes to table this item until next meeting when we have more than one proposal to review.

#### **ii. Field Update**

- Mr. Vega initiated a conversation on the front fence and requested proposals.
- Mr. Vega explained to the Board that he contacted the HOA about correcting the marquis dates to reflect the correct CDD meeting dates.
- Mr. Vega provided the Board with an update on the four entrance fountains, currently five vendors stated they were not interested, but he is still looking.

## **FOURTH ORDER OF BUSINESS**

### **Consent Agenda**

#### **A. Approval of the May 20, 2021 Minutes**

#### **B. Approval of May 2021 Financials**

Consensus of the Board to table the consent agenda until next month.

## **FIFTH ORDER OF BUSINESS**

### **Supervisor Requests**

- Mr. Sails had none.
- Ms. Murphy stated that the Spectrum service has gotten worse. This is an HOA issue.



June 17, 2021

Easton Park CDD

- 74 • Mr. Blackburn stated lines of communications need to be improved with the HOA
- 75 • Mr. Meier stated all stakeholders i.e. HOA and the MI Homes Morris Bridge Manors should
- 76 be contacted regarding sharing in the expense of the Holiday Lights.

77

78 **SIXTH ORDER OF BUSINESS**

**Adjournment**

79 With no other items,

80

81 On MOTION by Mr. Sails seconded by Ms. Murphy with all in  
 82 favor, the meeting was adjourned. 4/0 at 6:40 p.m.

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\_\_\_\_\_  
 Mark Vega, Secretary

**4B**

**EASTON PARK**  
**Community Development District**

*Financial Report*

*May 31, 2021*

Prepared By



**EASTON PARK**

Community Development District

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**EASTON PARK**  
**Community Development District**

**Financial Statements**

**(Unaudited)**

**May 31, 2021**

**EASTON PARK**  
**Community Development District**

**Supporting Schedules**

**May 31, 2021**



**EASTON PARK**

Community Development District

**Governmental Funds****Balance Sheet**  
May 31, 2021

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>DEBT SERVICE FUND - SERIES 2017</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>			
Cash - Checking Account	\$ 413,013	\$ -	\$ 413,013
Due From Other Funds	-	11,157	11,157
Investments:			
Opt Redemption	-	7,755	7,755
Reserve Fund	-	123,907	123,907
Revenue Fund	-	127,342	127,342
Deposits	2,735	-	2,735
<b>TOTAL ASSETS</b>	<b>\$ 415,748</b>	<b>\$ 270,161</b>	<b>\$ 685,909</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 15,588	\$ -	\$ 15,588
Accrued Expenses	10,139	-	10,139
Due To Other Funds	11,157	-	11,157
<b>TOTAL LIABILITIES</b>	<b>36,884</b>	<b>-</b>	<b>36,884</b>
<b><u>FUND BALANCES</u></b>			
<b>Nonspendable:</b>			
Deposits	2,735	-	2,735
<b>Restricted for:</b>			
Debt Service	-	270,161	270,161
<b>Unassigned:</b>	376,129	-	376,129
<b>TOTAL FUND BALANCES</b>	<b>\$ 378,864</b>	<b>\$ 270,161</b>	<b>\$ 649,025</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 415,748</b>	<b>\$ 270,161</b>	<b>\$ 685,909</b>

**EASTON PARK**

Community Development District

**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending May 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-21 ACTUAL
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 9	0.00%	\$ -
Interest - Tax Collector	-	18	0.00%	-
Special Assmnts- Tax Collector	536,850	564,203	105.10%	2,020
Special Assmnts- Discounts	-	(21,806)	0.00%	27
<b>TOTAL REVENUES</b>	<b>536,850</b>	<b>542,424</b>	<b>101.04%</b>	<b>2,047</b>

**EXPENDITURES****Administration**

P/R-Board of Supervisors	12,000	7,400	61.67%	800
ProfServ-Administrative	4,800	2,400	50.00%	-
ProfServ-Arbitrage Rebate	500	900	180.00%	-
ProfServ-Dissemination Agent	1,100	-	0.00%	-
ProfServ-Engineering	5,000	-	0.00%	-
ProfServ-Legal Services	5,000	3,985	79.70%	-
ProfServ-Mgmt Consulting Serv	27,830	22,681	81.50%	4,383
ProfServ-Special Assessment	5,000	5,000	100.00%	-
ProfServ-Trustee Fees	3,658	5,542	151.50%	3,500
Accounting Services	18,000	11,500	63.89%	-
Auditing Services	4,000	-	0.00%	-
Website Hosting/Email services	4,000	1,369	34.23%	-
Miscellaneous Mailings	1,000	400	40.00%	3
Public Officials Insurance	2,537	2,421	95.43%	-
Legal Advertising	1,000	1,896	189.60%	-
Misc-Assessment Collection Cost	5,000	6,477	129.54%	41
Bank Fees	300	212	70.67%	74
Dues, Licenses, Subscriptions	175	175	100.00%	-
<b>Total Administration</b>	<b>100,900</b>	<b>72,358</b>	<b>71.71%</b>	<b>8,801</b>

**EASTON PARK**

Community Development District

**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending May 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-21 ACTUAL
<b><u>Electric Utility Services</u></b>				
Electricity - Streetlighting	114,000	73,972	64.89%	9,279
Utility - Irrigation	4,000	1,868	46.70%	350
Utility - Fountains	5,000	3,979	79.58%	480
Utility - Roundabout Lights	500	270	54.00%	30
Street Light Bond	600	600	100.00%	-
<b>Total Electric Utility Services</b>	<b>124,100</b>	<b>80,689</b>	<b>65.02%</b>	<b>10,139</b>
<b><u>Stormwater Control</u></b>				
R&M-Stormwater System	1,000	-	0.00%	-
R&M Lake & Pond Bank	2,500	-	0.00%	-
Invasive Plant Removal	20,000	9,800	49.00%	1,225
Fountain Maintenance	2,000	7,248	362.40%	729
Aquatic Maintenance	30,120	20,080	66.67%	2,510
<b>Total Stormwater Control</b>	<b>55,620</b>	<b>37,128</b>	<b>66.75%</b>	<b>4,464</b>
<b><u>Other Physical Environment</u></b>				
Field Operations	7,800	3,900	50.00%	-
Insurance - Property	2,819	2,691	95.46%	-
Insurance - General Liability	2,171	1,870	86.14%	-
R&M-Irrigation	5,000	17,425	348.50%	2,850
Landscape - Annuals	18,500	9,018	48.75%	-
Landscape - Mulch	11,400	13,350	117.11%	-
Landscape Maintenance	145,000	79,203	54.62%	11,792
Landscape Replacement	20,000	12,746	63.73%	-
Rust Prevention	7,140	4,760	66.67%	595
Entry & Walls Maintenance	1,000	-	0.00%	-
Ornamental Lighting & Maint.	1,500	-	0.00%	-
Holiday Lighting & Decorations	24,600	24,600	100.00%	-
<b>Total Other Physical Environment</b>	<b>246,930</b>	<b>169,563</b>	<b>68.67%</b>	<b>15,237</b>
<b><u>Security Operations</u></b>				
Security System Monitoring & Maint.	5,800	964	16.62%	-
Internet Services	1,500	856	57.07%	115
<b>Total Security Operations</b>	<b>7,300</b>	<b>1,820</b>	<b>24.93%</b>	<b>115</b>
<b><u>Contingency</u></b>				
Misc-Contingency	1,000	1,367	136.70%	940
<b>Total Contingency</b>	<b>1,000</b>	<b>1,367</b>	<b>136.70%</b>	<b>940</b>

**EASTON PARK**

Community Development District

**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending May 31, 2021

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAY-21 ACTUAL</u>
<b><u>Road and Street Facilities</u></b>				
R&M-Sidewalks	1,000	4,800	480.00%	-
<b>Total Road and Street Facilities</b>	<b>1,000</b>	<b>4,800</b>	<b>480.00%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>536,850</b>	<b>367,725</b>	<b>68.50%</b>	<b>39,696</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	174,699	0.00%	(37,649)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	129,059	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>129,059</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ -	\$ 303,758	0.00%	\$ (37,649)
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>75,106</b>	<b>75,106</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 75,106</b>	<b>\$ 378,864</b>		

**EASTON PARK**

Community Development District

**Reserve Fund****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending May 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-21 ACTUAL
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 13	0.00%	\$ -
<b>TOTAL REVENUES</b>	<b>-</b>	<b>13</b>	<b>0.00%</b>	<b>-</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	13	0.00%	-
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers-Out	-	(129,059)	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(129,059)</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ -	\$ (129,046)	0.00%	\$ -
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>-</b>	<b>129,046</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>		

**EASTON PARK**

Community Development District

**Debt Service Fund - Series 2017****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending May 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAY-21 ACTUAL
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 76	0.00%	\$ 16
Interest - Tax Collector	-	14	0.00%	-
Special Assmnts- Tax Collector	413,001	433,675	105.01%	1,553
Special Assmnts- Discounts	-	(16,761)	0.00%	21
<b>TOTAL REVENUES</b>	<b>413,001</b>	<b>417,004</b>	<b>100.97%</b>	<b>1,590</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessment Collection Cost	-	4,976	0.00%	31
<b>Total Administration</b>	<b>-</b>	<b>4,976</b>	<b>0.00%</b>	<b>31</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	228,901	230,000	100.48%	230,000
Interest Expense	184,100	184,100	100.00%	92,050
<b>Total Debt Service</b>	<b>413,001</b>	<b>414,100</b>	<b>100.27%</b>	<b>322,050</b>
<b>TOTAL EXPENDITURES</b>	<b>413,001</b>	<b>419,076</b>	<b>101.47%</b>	<b>322,081</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(2,072)	0.00%	(320,491)
Net change in fund balance	\$ -	\$ (2,072)	0.00%	\$ (320,491)
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>272,233</b>	<b>272,233</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 272,233</b>	<b>\$ 270,161</b>		



**EASTON PARK**  
**Community Development District**

**Non-Ad Valorem Special Assessments - Hillsborough County Tax Collector**  
**(Monthly Collection Distributions)**  
**For the Fiscal Year Ending September 30, 2021**

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	Debt Service Fund
Assessments Levied FY21 (1)				\$ 1,010,107	\$ 571,117	\$ 438,990
Allocation %				100%	57%	43%
11/09/20	10,770	521	220	11,511	6,508	5,003
11/24/20	53,625	2,280	1,094	57,000	32,228	24,772
11/25/20	46,937	1,996	958	49,891	28,208	21,682
12/07/20	745,849	31,710	15,221	792,781	448,240	344,540
12/10/20	11,674	436	238	12,348	6,982	5,366
01/07/21	39,092	1,513	798	41,402	23,409	17,993
02/05/21	6,067	143	124	6,333	3,581	2,752
04/06/21	22,562	18	460	23,041	13,027	10,013
05/11/21	3,548	(48)	72	3,573	2,020	1,553
<b>TOTAL</b>	<b>\$ 940,124</b>	<b>\$ 38,568</b>	<b>\$ 11,475</b>	<b>\$ 997,878</b>	<b>\$ 564,203</b>	<b>\$ 433,675</b>
% COLLECTED				99%	99%	99%
<b>TOTAL OUTSTANDING</b>				<b>\$ 12,228</b>	<b>\$ 6,914</b>	<b>\$ 5,314</b>

Note (1): Difference between budget amount and levied amount is due to one SF80 Unit prepayment after budget

**EASTON PARK**

Community Development District

**All Funds****Cash and Investment  
May 31, 2021****GENERAL FUND**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating	Hancock Whitney	Checking account	n/a	0.00%	\$ 413,013
				<b>Subtotal</b>	<b>\$ 413,013</b>
Series 2017 Redemption Fund	Hancock Whitney	Open-Ended Comm. Paper	n/a	0.03%	\$ 7,755
Series 2017 Debt Service Reserve	Hancock Whitney	Open-Ended Comm. Paper	n/a	0.03%	\$ 123,907
Series 2017 Revenue Fund	Hancock Whitney	Open-Ended Comm. Paper	n/a	0.03%	\$ 127,342
				<b>Subtotal</b>	<b>\$ 259,005</b>
				<b>Total</b>	<b>\$ 672,018</b>

**Easton Park CDD**

## Bank Reconciliation

Bank Account No. 1334 Hancock Whitney Bank GF  
 Statement No. 5/21  
 Statement Date 5/31/2021

<b>G/L Balance (LCY)</b>	413,012.87	<b>Statement Balance</b>	419,519.96
<b>G/L Balance</b>	413,012.87	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
		<b>Subtotal</b>	419,519.96
<b>Subtotal</b>	413,012.87	<b>Outstanding Checks</b>	6,507.09
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	413,012.87	<b>Ending Balance</b>	413,012.87
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>						
5/11/2021	Payment	3012	LISA LANDIS MURPHY	400.00	0.00	400.00
5/25/2021	Payment	3021	INFRAMARK, LLC	4,386.59	0.00	4,386.59
5/27/2021	Payment	3022	BAY AREA PUMP & WELL SERVICE LLC	729.00	0.00	729.00
5/27/2021	Payment	3023	LANDSCAPE MAINTENANCE PROFESSION	991.50	0.00	991.50
<b>Total Outstanding Checks.....</b>				<b>6,507.09</b>		<b>6,507.09</b>

# EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 5/1/21 to 5/31/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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### HANCOCK WHITNEY BANK GF - (ACCT#XXXXX1334)

#### CHECK # 3005

05/03/21	Vendor	HEADS FLAGS INC	20164	U.S. Flag/Install	Nylon Flag	001-549900-53985	\$226.99
<b>Check Total</b>							<u>\$226.99</u>

#### CHECK # 3006

05/03/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	159295	Mulch Removal/Irrigation Repairs	LANDSCAPE MAINTENANCE	001-546300-53908	\$300.00
05/03/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	159295	Mulch Removal/Irrigation Repairs	R&M-IRRIGATION	001-546041-53908	\$250.00
05/03/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	159768	Landscaping- May 2021	LANDSCAPE MAINTENANCE	001-546300-53908	\$10,412.67
<b>Check Total</b>							<u>\$10,962.67</u>

#### CHECK # 3007

05/03/21	Vendor	RUST-OFF LLC	30047	RUST PREVENTION APRIL 2021	RUST PREVENTION	001-546452-53908	\$595.00
<b>Check Total</b>							<u>\$595.00</u>

#### CHECK # 3008

05/03/21	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PI-A00577613	Lake/Pond Maintenance- April 2021	AQUATIC MAINTENANCE	001-546995-53908	\$2,510.00
05/03/21	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PI-A00577613	Lake/Pond Maintenance- April 2021	INVASIVE PLANT REMOVAL	001-546242-53805	\$1,225.00
<b>Check Total</b>							<u>\$3,735.00</u>

#### CHECK # 3009

05/05/21	Vendor	LISA LANDIS MURPHY	120120	Check Replacement- Payroll Dec 2020	12/1/20 Check Replacement	115000	\$200.00
<b>Check Total</b>							<u>\$200.00</u>

#### CHECK # 3011

05/11/21	Vendor	MOLLOY & JAMES	17539	Legal Services- March 2021	ProfServ-Legal Services	001-531023-51401	\$797.50
<b>Check Total</b>							<u>\$797.50</u>

#### CHECK # 3012

05/11/21	Vendor	LISA LANDIS MURPHY	030221	Replacement Check- Payroll March 2021	Replacement check for meeting on 3/2/21	115000	\$200.00
05/11/21	Vendor	LISA LANDIS MURPHY	020421	Replacement Check- Payroll- 2/4/21	Replacement check for meeting on 2/4/21	115000	\$200.00
<b>Check Total</b>							<u>\$400.00</u>

#### CHECK # 3013

05/14/21	Vendor	HANCOCK WHITNEY BANK	37308	Trustee Annual Fee- May 2021-May 2022	PROFSERV-TRUSTEE FEES	001-531045-51301	\$3,500.00
<b>Check Total</b>							<u>\$3,500.00</u>

#### CHECK # 3014

05/14/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	160084	Bahia/St Aug/Specialty Fertilizing	LANDSCAPE MAINTENANCE	001-546300-53908	\$1,225.00
<b>Check Total</b>							<u>\$1,225.00</u>

# EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 5/1/21 to 5/31/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 3015</b>							
05/14/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	160085	Pest Control April 2021	Pest Control	001-546300-53908	\$250.00
<b>Check Total</b>							<b>\$250.00</b>
<b>CHECK # 3016</b>							
05/14/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	160156	Irrigation Repiar- 5/5/2021	R&M-IRRIGATION	001-546041-53908	\$425.00
<b>Check Total</b>							<b>\$425.00</b>
<b>CHECK # 3017</b>							
05/17/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	160088	Pest Control and Fertilizer Services- May 2021	Maint. and Pest Svc.	001-546300-53908	\$1,379.00
<b>Check Total</b>							<b>\$1,379.00</b>
<b>CHECK # 3018</b>							
05/17/21	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PI-A00595607	Lake/Pond Management Svcs- May 2021	AQUATIC MAINTENANCE	001-546995-53805	\$2,510.00
05/17/21	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PI-A00595607	Lake/Pond Management Svcs- May 2021	INVASIVE PLANT REMOVAL	001-546242-53805	\$1,225.00
<b>Check Total</b>							<b>\$3,735.00</b>
<b>CHECK # 3019</b>							
05/18/21	Vendor	RUST-OFF LLC	30421	Rust Prevention 4/15-5/15/21	RUST PREVENTION	001-546452-53908	\$595.00
<b>Check Total</b>							<b>\$595.00</b>
<b>CHECK # 3020</b>							
05/19/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	160203	Replace Valve Boxes- Irrigation	R&M-IRRIGATION	001-546041-53908	\$137.50
05/19/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	160202	Main Line Leak Repairs/Supplies	R&M-IRRIGATION	001-546041-53908	\$1,296.13
05/19/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	159494	MainLine Leak Repair- Pictorial Park	R&M-IRRIGATION	001-546041-53908	\$281.52
05/19/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	159357	Annuals for April-June	4" Annuals	001-546244-53908	\$4,509.00
<b>Check Total</b>							<b>\$6,224.15</b>
<b>CHECK # 3021</b>							
05/25/21	Vendor	INFRAMARK, LLC	63613	Management Services- May 2021	ProfServ-Mgmt Consulting Serv	001-531027-51301	\$4,383.17
05/25/21	Vendor	INFRAMARK, LLC	63613	Management Services- May 2021	MISCELLANEOUS MAILINGS	001-541030-51301	\$3.42
<b>Check Total</b>							<b>\$4,386.59</b>
<b>CHECK # 3022</b>							
05/27/21	Vendor	BAY AREA PUMP & WELL SERVICE LLC	3731	INSTALL NEW CENTRIPRO 5HP DELUX CONTROL BOX	Install Delux Control Box	001-546472-53805	\$729.00
<b>Check Total</b>							<b>\$729.00</b>
<b>CHECK # 3023</b>							
05/27/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	160319	IRRIGATION REPAIR 5/15/2021	R&M-IRRIGATION	001-546041-53908	\$120.00
05/27/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	160342	IRRIGATION REPAIR 5/18/2021 MAINLINE LEAK AT TEE	R&M-IRRIGATION	001-546041-53908	\$575.23
05/27/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	160341	IRRIGATION REPAIR 5/18/2021 MAIN LINE LEAK	R&M-IRRIGATION	001-546041-53908	\$296.27
<b>Check Total</b>							<b>\$991.50</b>

# EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 5/1/21 to 5/31/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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### ACH #DD203

05/05/21	Vendor	TECO ACH	4142021 ACH	Electric Service- 3/10/21-4/8/21	UTILITY - IRRIGATION	001-543014-53100	\$247.99
05/05/21	Vendor	TECO ACH	4142021 ACH	Electric Service- 3/10/21-4/8/21	ELECTRICITY - STREETLIGHTING	001-543013-53100	\$9,278.61
05/05/21	Vendor	TECO ACH	4142021 ACH	Electric Service- 3/10/21-4/8/21	UTILITY - FOUNTAINS	001-543085-53100	\$489.14
05/05/21	Vendor	TECO ACH	4142021 ACH	Electric Service- 3/10/21-4/8/21	UTILITY - ROUNDABOUT LIGHTS	001-543090-53100	\$27.40
<b>ACH Total</b>							<u>\$10,043.14</u>
<b>Account Total</b>							<u><b>\$50,400.54</b></u>



**EASTON PARK**  
**Community Development District**

*Financial Report*

*June 30, 2021*

Prepared By



**EASTON PARK**

Community Development District

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**EASTON PARK**  
**Community Development District**

**Financial Statements**

**(Unaudited)**

**June 30, 2021**

**EASTON PARK**

Community Development District

**Governmental Funds****Balance Sheet**

June 30, 2021

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>DEBT SERVICE FUND - SERIES 2017</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>			
Cash - Checking Account	\$ 400,334	\$ -	\$ 400,334
Due From Other Funds	-	16,522	16,522
Investments:			
Opt Redemption	-	7,755	7,755
Reserve Fund	-	123,910	123,910
Revenue Fund	-	127,345	127,345
Deposits	2,735	-	2,735
<b>TOTAL ASSETS</b>	<b>\$ 403,069</b>	<b>\$ 275,532</b>	<b>\$ 678,601</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Expenses	20,656	-	20,656
Due To Other Funds	16,522	-	16,522
<b>TOTAL LIABILITIES</b>	<b>37,178</b>	<b>-</b>	<b>37,178</b>
<b><u>FUND BALANCES</u></b>			
<b>Nonspendable:</b>			
Deposits	2,735	-	2,735
<b>Restricted for:</b>			
Debt Service	-	275,532	275,532
<b>Unassigned:</b>	363,156	-	363,156
<b>TOTAL FUND BALANCES</b>	<b>\$ 365,891</b>	<b>\$ 275,532</b>	<b>\$ 641,423</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 403,069</b>	<b>\$ 275,532</b>	<b>\$ 678,601</b>

**EASTON PARK**

Community Development District

**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending June 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-21 ACTUAL
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 12	0.00%	\$ -
Interest - Tax Collector	-	18	0.00%	-
Special Assmnts- Tax Collector	536,850	571,118	106.38%	6,915
Special Assmnts- Discounts	-	(21,599)	0.00%	207
<b>TOTAL REVENUES</b>	<b>536,850</b>	<b>549,549</b>	<b>102.37%</b>	<b>7,122</b>

**EXPENDITURES****Administration**

P/R-Board of Supervisors	12,000	7,400	61.67%	-
ProfServ-Administrative	4,800	2,400	50.00%	-
ProfServ-Arbitrage Rebate	500	900	180.00%	-
ProfServ-Dissemination Agent	1,100	-	0.00%	-
ProfServ-Engineering	5,000	-	0.00%	-
ProfServ-Legal Services	5,000	3,985	79.70%	-
ProfServ-Mgmt Consulting Serv	27,830	27,065	97.25%	4,383
ProfServ-Special Assessment	5,000	5,000	100.00%	-
ProfServ-Trustee Fees	3,658	5,542	151.50%	-
Accounting Services	18,000	11,500	63.89%	-
Auditing Services	4,000	-	0.00%	-
Website Hosting/Email services	4,000	1,595	39.88%	226
Miscellaneous Mailings	1,000	409	40.90%	9
Public Officials Insurance	2,537	2,421	95.43%	-
Legal Advertising	1,000	1,896	189.60%	-
Misc-Assessment Collection Cost	5,000	6,620	132.40%	142
Bank Fees	300	247	82.33%	35
Dues, Licenses, Subscriptions	175	175	100.00%	-
<b>Total Administration</b>	<b>100,900</b>	<b>77,155</b>	<b>76.47%</b>	<b>4,795</b>

**EASTON PARK**

Community Development District

**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending June 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-21 ACTUAL
<b><u>Electric Utility Services</u></b>				
Electricity - Streetlighting	114,000	73,972	64.89%	9,279
Utility - Irrigation	4,000	1,868	46.70%	350
Utility - Fountains	5,000	3,979	79.58%	480
Utility - Roundabout Lights	500	270	54.00%	30
Street Light Bond	600	600	100.00%	-
<b>Total Electric Utility Services</b>	<b>124,100</b>	<b>80,689</b>	<b>65.02%</b>	<b>10,139</b>
<b><u>Stormwater Control</u></b>				
R&M-Stormwater System	1,000	-	0.00%	-
R&M Lake & Pond Bank	2,500	-	0.00%	-
Invasive Plant Removal	20,000	11,025	55.13%	1,225
Fountain Maintenance	2,000	7,248	362.40%	-
Aquatic Maintenance	30,120	22,590	75.00%	2,510
<b>Total Stormwater Control</b>	<b>55,620</b>	<b>40,863</b>	<b>73.47%</b>	<b>3,735</b>
<b><u>Other Physical Environment</u></b>				
Field Operations	7,800	3,900	50.00%	-
Insurance - Property	2,819	2,691	95.46%	-
Insurance - General Liability	2,171	1,870	86.14%	-
R&M-Irrigation	5,000	17,878	357.56%	453
Landscape - Annuals	18,500	9,018	48.75%	-
Landscape - Mulch	11,400	13,350	117.11%	-
Landscape Maintenance	145,000	89,616	61.80%	10,413
Landscape Replacement	20,000	12,746	63.73%	-
Rust Prevention	7,140	5,355	75.00%	595
Entry & Walls Maintenance	1,000	-	0.00%	-
Ornamental Lighting & Maint.	1,500	-	0.00%	-
Holiday Lighting & Decorations	24,600	24,600	100.00%	-
<b>Total Other Physical Environment</b>	<b>246,930</b>	<b>181,024</b>	<b>73.31%</b>	<b>11,461</b>
<b><u>Security Operations</u></b>				
Security System Monitoring & Maint.	5,800	964	16.62%	-
Internet Services	1,500	961	64.07%	105
<b>Total Security Operations</b>	<b>7,300</b>	<b>1,925</b>	<b>26.37%</b>	<b>105</b>



**EASTON PARK**

Community Development District

**General Fund****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending June 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-21 ACTUAL
<b><u>Contingency</u></b>				
Misc-Contingency	1,000	1,367	136.70%	-
<b>Total Contingency</b>	<b>1,000</b>	<b>1,367</b>	<b>136.70%</b>	<b>-</b>
<b><u>Road and Street Facilities</u></b>				
R&M-Sidewalks	1,000	4,800	480.00%	-
<b>Total Road and Street Facilities</b>	<b>1,000</b>	<b>4,800</b>	<b>480.00%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>536,850</b>	<b>387,823</b>	<b>72.24%</b>	<b>30,235</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	161,726	0.00%	(23,113)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	129,059	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>129,059</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ -	\$ 290,785	0.00%	\$ (23,113)
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>75,106</b>	<b>75,106</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 75,106</b>	<b>\$ 365,891</b>		

**EASTON PARK**

Community Development District

**Reserve Fund****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending June 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-21 ACTUAL
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 13	0.00%	\$ -
<b>TOTAL REVENUES</b>	<b>-</b>	<b>13</b>	<b>0.00%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Excess (deficiency) of revenues Over (under) expenditures	-	13	0.00%	-
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers-Out	-	(129,059)	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>(129,059)</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ -	\$ (129,046)	0.00%	\$ -
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>-</b>	<b>129,046</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>		

**EASTON PARK**

Community Development District

**Debt Service Fund - Series 2017****Statement of Revenues, Expenditures and Changes in Fund Balances**

For the Period Ending June 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-21 ACTUAL
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 82	0.00%	\$ 6
Interest - Tax Collector	-	14	0.00%	-
Special Assmnts- Tax Collector	413,001	438,990	106.29%	5,315
Special Assmnts- Discounts	-	(16,602)	0.00%	159
<b>TOTAL REVENUES</b>	<b>413,001</b>	<b>422,484</b>	<b>102.30%</b>	<b>5,480</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessment Collection Cost	-	5,085	0.00%	109
<b>Total Administration</b>	<b>-</b>	<b>5,085</b>	<b>0.00%</b>	<b>109</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	228,901	230,000	100.48%	-
Interest Expense	184,100	184,100	100.00%	-
<b>Total Debt Service</b>	<b>413,001</b>	<b>414,100</b>	<b>100.27%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>413,001</b>	<b>419,185</b>	<b>101.50%</b>	<b>109</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	3,299	0.00%	5,371
Net change in fund balance	\$ -	\$ 3,299	0.00%	\$ 5,371
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>272,233</b>	<b>272,233</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 272,233</b>	<b>\$ 275,532</b>		

**EASTON PARK**  
**Community Development District**

**Supporting Schedules**

**June 30, 2021**

**EASTON PARK**  
**Community Development District**

**Non-Ad Valorem Special Assessments - Hillsborough County Tax Collector**  
**(Monthly Collection Distributions)**  
**For the Fiscal Year Ending September 30, 2021**

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	Debt Service Fund
Assessments Levied FY21 (1)				\$ 1,010,107	\$ 571,117	\$ 438,990
Allocation %				100%	57%	43%
11/09/20	\$ 10,770	\$ 521	\$ 220	\$ 11,511	\$ 6,508	\$ 5,003
11/24/20	53,625	2,280	1,094	57,000	32,228	24,772
11/25/20	46,937	1,996	958	49,891	28,208	21,682
12/07/20	745,849	31,710	15,221	792,781	448,240	344,540
12/10/20	11,674	436	238	12,348	6,982	5,366
01/07/21	39,092	1,513	798	41,402	23,409	17,993
02/05/21	6,067	143	124	6,333	3,581	2,752
04/06/21	22,562	18	460	23,041	13,027	10,013
05/11/21	3,548	(48)	72	3,573	2,020	1,553
06/03/21	5,394	(160)	110	5,344	3,021	2,322
06/13/21	6,951	(207)	142	6,886	3,893	2,993
<b>TOTAL</b>	<b>\$ 945,518</b>	<b>\$ 38,201</b>	<b>\$ 11,727</b>	<b>\$ 1,010,108</b>	<b>\$ 571,118</b>	<b>\$ 438,990</b>
% COLLECTED				100%	100%	100%
<b>TOTAL OUTSTANDING</b>				<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ (0)</b>

Note (1): Difference between budget amount and levied amount is due to one SF80 Unit prepayment after budget was adopted.

**EASTON PARK**

Community Development District

**All Funds****Cash and Investment  
June 30, 2021****GENERAL FUND**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating	Hancock Whitney	Checking account	n/a	0.00%	\$ 400,334
				<b>Subtotal</b>	<b>\$ 400,334</b>
Series 2017 Redemption Fund	Hancock Whitney	Open-Ended Comm. Paper	n/a	0.03%	\$ 7,755
Series 2017 Debt Service Reserve	Hancock Whitney	Open-Ended Comm. Paper	n/a	0.03%	\$ 123,910
Series 2017 Revenue Fund	Hancock Whitney	Open-Ended Comm. Paper	n/a	0.03%	\$ 127,345
				<b>Subtotal</b>	<b>\$ 259,011</b>
				<b>Total</b>	<b>\$ 659,344</b>

## Easton Park CDD

### Bank Reconciliation

**Bank Account No.** 1334 Hancock Whitney Bank GF  
**Statement No.** 6/21  
**Statement Date** 6/30/2021

<b>G/L Balance (LCY)</b>	400,333.57	<b>Statement Balance</b>	400,333.57
<b>G/L Balance</b>	400,333.57	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
		<b>Subtotal</b>	400,333.57
<b>Subtotal</b>	400,333.57	<b>Outstanding Checks</b>	0.00
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	400,333.57	<b>Ending Balance</b>	400,333.57
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
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# EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/21 to 6/30/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b><u>HANCOCK WHITNEY BANK GF - (ACCT#XXXXX1334)</u></b>							
<b>CHECK # 3024</b>							
06/01/21	Vendor	MARK VEGA	052621-2	Reimbursement- 2 Laptops	MISC-CONTINGENCY	001-549900-53985	\$939.98
<b>Check Total</b>							<u>\$939.98</u>
<b>CHECK # 3025</b>							
06/11/21	Vendor	ARNOLD SAILS	052021	Board Pay- Meeting 5/20/2021	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
06/11/21	Vendor	ARNOLD SAILS	041521	Board Pay- Meeting 4/15/2021	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
<b>Check Total</b>							<u>\$400.00</u>
<b>CHECK # 3026</b>							
06/11/21	Vendor	LISA LANDIS MURPHY	120120	Check Replacement- Payroll Dec 2020	12/1/20 Check Replacement	115000	\$200.00
06/11/21	Vendor	LISA LANDIS MURPHY	052021	Board Pay- 5/20/21 Meeting	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
06/11/21	Vendor	LISA LANDIS MURPHY	041521	Board Pay- Meeting 4/15/2021	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
<b>Check Total</b>							<u>\$600.00</u>
<b>CHECK # 3027</b>							
06/11/21	Vendor	PAUL MEIER	052021	Board Pay- Meeting 5/20/2021	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
06/11/21	Vendor	PAUL MEIER	041521	Board Pay- Meeting 4/15/2021	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
<b>Check Total</b>							<u>\$400.00</u>
<b>CHECK # 3028</b>							
06/11/21	Vendor	PERRY BLACKBURN	052021	Board Pay- Meeting 5/20/2021	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
06/11/21	Vendor	PERRY BLACKBURN	041521	Board Pay- Meeting 4/15/2021	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
<b>Check Total</b>							<u>\$400.00</u>
<b>CHECK # 3029</b>							
06/16/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	159408	Ornamental/Palm Fertilizer	LANDSCAPE MAINTENANCE	001-546300-53908	\$1,212.00
<b>Check Total</b>							<u>\$1,212.00</u>
<b>CHECK # 3030</b>							
06/16/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	159409	Pest Control March 2021	LANDSCAPE MAINTENANCE	001-546300-53908	\$255.00
<b>Check Total</b>							<u>\$255.00</u>
<b>CHECK # 3031</b>							
06/16/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	159314	Mainline Leak Repair- Pictorial Park	R&M-IRRIGATION	001-546041-53908	\$281.52
<b>Check Total</b>							<u>\$281.52</u>

# EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Bank Account

For the Period from 6/1/21 to 6/30/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>CHECK # 3032</b>							
06/16/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	159313	Mainline Leak Repairs- Pictorial Park Entrance	R&M-IRRIGATION	001-546041-53908	\$438.18
<b>Check Total</b>							<b>\$438.18</b>
<b>CHECK # 3033</b>							
06/16/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	159312	Valve Replacements- Zone 44	R&M-IRRIGATION	001-546041-53908	\$425.00
<b>Check Total</b>							<b>\$425.00</b>
<b>CHECK # 3034</b>							
06/16/21	Vendor	RUST-OFF LLC	30800	Rust Prevention 5/15/21-6/15/21	RUST PREVENTION	001-546452-53908	\$595.00
<b>Check Total</b>							<b>\$595.00</b>
<b>CHECK # 3035</b>							
06/16/21	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PI-A00613531	Lake/Pond Management Svcs- June 2021	AQUATIC MAINTENANCE	001-546995-53805	\$2,510.00
06/16/21	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PI-A00613531	Lake/Pond Management Svcs- June 2021	INVASIVE PLANT REMOVAL	001-546242-53805	\$1,225.00
<b>Check Total</b>							<b>\$3,735.00</b>
<b>CHECK # 3036</b>							
06/23/21	Vendor	INFRAMARK, LLC	64757	Management Services- June 2021	ProfServ-Mgmt Consulting Serv	001-531027-51301	\$4,383.17
06/23/21	Vendor	INFRAMARK, LLC	64757	Management Services- June 2021	Postage	001-541030-51301	\$9.18
06/23/21	Vendor	INFRAMARK, LLC	64757	Management Services- June 2021	Copies	001-531027-51301	\$105.86
06/23/21	Vendor	INFRAMARK, LLC	64757	Management Services- June 2021	Agenda Books	001-531027-51301	\$120.00
<b>Check Total</b>							<b>\$4,618.21</b>
<b>CHECK # 3037</b>							
06/23/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	160921	Irrigation Repairs- 6/12/21	R&M-IRRIGATION	001-546041-53908	\$452.99
<b>Check Total</b>							<b>\$452.99</b>
<b>ACH #DD204</b>							
06/07/21	Vendor	BRIGHTHOUSE NETWORKS ACH	046396702052221 ACH	INTERNET SRV- 5/21-6/20/21	INTERNET SERVICES	001-549031-53935	\$114.98
<b>ACH Total</b>							<b>\$114.98</b>
<b>ACH #DD205</b>							
06/03/21	Vendor	TECO ACH	05/13/21 ACH	Electrical Service- 4/9/21-5/7/21	UTILITY - IRRIGATION	001-543014-53100	\$337.84
06/03/21	Vendor	TECO ACH	05/13/21 ACH	Electrical Service- 4/9/21-5/7/21	ELECTRICITY - STREETLIGHTING	001-543013-53100	\$9,278.61
06/03/21	Vendor	TECO ACH	05/13/21 ACH	Electrical Service- 4/9/21-5/7/21	UTILITY - FOUNTAINS	001-543085-53100	\$478.43
06/03/21	Vendor	TECO ACH	05/13/21 ACH	Electrical Service- 4/9/21-5/7/21	UTILITY - ROUNDABOUT LIGHTS	001-543090-53100	\$26.68
<b>ACH Total</b>							<b>\$10,121.56</b>
<b>Account Total</b>							<b>\$24,989.42</b>

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**Easton Park Community  
Development District  
ANNUAL FINANCIAL REPORT  
September 30, 2020**

# Easton Park Community Development District

## ANNUAL FINANCIAL REPORT

September 30, 2020

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**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

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Fort Pierce, Florida 34950

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

## **REPORT OF INDEPENDENT AUDITORS**

To the Board of Supervisors  
Easton Park Community Development District  
Tampa, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Easton Park Community Development District as of and for the year ended September 30, 2020, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart

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To the Board of Supervisors  
Easton Park Community Development District

## Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of Easton Park Community Development District as of September 30, 2020, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Governmental accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with governmental auditing standards generally accepted in the United States of America, which consisted principally of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 22, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Easton Park Community Development District's internal control over financial reporting and compliance.

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 22, 2021

**Easton Park Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

Management's discussion and analysis of Easton Park Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities for the fiscal year ended September 30, 2020. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances. This report also contains other supplementary information in addition to the basic financial statements.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and debt service.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.



**Easton Park Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including infrastructure and equipment are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2020.

- ◆ The District's total assets and deferred outflows of resources were exceeded by total liabilities by \$(995,977) (net position). Unrestricted net position for Governmental Activities was \$(2,284,507). Net investment in capital assets was \$1,224,661 and restricted net position was \$63,869.
- ◆ Governmental activities revenues totaled \$964,924 while governmental activities expenses totaled \$1,027,081.

**Easton Park Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Current assets	\$ 224,676	\$ 218,807
Restricted assets	264,477	255,590
Capital assets	3,733,275	4,017,211
Total Assets	<u>4,222,428</u>	<u>4,491,608</u>
Deferred amount on refunding	<u>138,827</u>	<u>147,198</u>
Current liabilities	327,232	312,626
Non-current liabilities	5,030,000	5,260,000
Total Liabilities	<u>5,357,232</u>	<u>5,572,626</u>
Net Position		
Net investment in capital assets	1,224,661	1,346,653
Restricted	63,869	50,376
Unrestricted	(2,284,507)	(2,330,849)
Total Net Position	<u>\$ (995,977)</u>	<u>\$ (933,820)</u>

The decrease in capital assets and net investment in capital assets is primarily the result of depreciation in the current year.

The decrease in long-term liabilities is related to the bond principal payments in the current year.

**Easton Park Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes. It is not intended to be a complete presentation of District-wide financial activity.

**Change in Net Position**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Program Revenues		
Charges for services	\$ 960,812	\$ 961,210
General Revenues		
Investment earnings	4,112	10,020
Total Revenues	<u>964,924</u>	<u>971,230</u>
Expenses		
General government	96,106	96,608
Physical environment	734,013	723,217
Interest on long-term debt	196,962	204,561
Total Expenses	<u>1,027,081</u>	<u>1,024,386</u>
Change in Net Position	(62,157)	(53,156)
Net Position - Beginning of Year	<u>(933,820)</u>	<u>(880,664)</u>
Net Position - End of Year	<u><u>\$ (995,977)</u></u>	<u><u>\$ (933,820)</u></u>

The increase in physical environment expenses is mainly related to the increase in landscape replacement costs in the current year.

The decrease in interest on long-term debt is related to less bonds outstanding in the current year.

**Easton Park Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2020 and 2019.

<u>Description</u>	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Infrastructure	\$ 7,532,206	\$ 7,532,206
Equipment	33,935	14,230
Accumulated depreciation	<u>(3,832,866)</u>	<u>(3,529,225)</u>
Total Capital Assets (Net)	<u>\$ 3,733,275</u>	<u>\$ 4,017,211</u>

The activity for the year consisted of \$303,641 in depreciation and \$19,705 in additions to equipment.

**General Fund Budgetary Highlights**

Actual expenditures were less than budgeted amounts primarily because landscaping expenditures and security system monitoring costs were more than expected.

The September 30, 2020 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

In February 2017, the District issued \$5,905,000 Capital Improvement Revenue Refunding Bonds, Series 2017. The bonds were issued to refund and retire the Series 2007 Special Assessment Bonds. The balance outstanding at September 30, 2019 was \$5,260,000.

**Easton Park Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2020**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Economic Factors and Next Year's Budget**

Easton Park Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2021.

**Request for Information**

The financial report is designed to provide a general overview of Easton Park Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed Inframark Infrastructure Management Services, 210 North University Drive, Suite 702, Coral Springs, Florida 33071.

**Easton Park Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2020**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 200,617
Prepaid expenses	21,324
Deposits	2,735
Total Current Assets	<u>224,676</u>
Non-current Assets	
Restricted assets	
Investments	264,477
Capital Assets, Being Depreciated	
Infrastructure	7,532,206
Equipment	33,935
Less: accumulated depreciation	<u>(3,832,866)</u>
Total Non-current Assets	<u>3,997,752</u>
Total Assets	<u>4,222,428</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amount on refunding, net	<u>138,827</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	20,524
Accrued interest	76,708
Bonds payable - current portion	230,000
Total Current Liabilities	<u>327,232</u>
Non-current Liabilities	
Bonds payable	5,030,000
Total Liabilities	<u>5,357,232</u>
<b>NET POSITION</b>	
Net investment in capital assets	1,224,661
Restricted for debt service	63,869
Unrestricted	<u>(2,284,507)</u>
Total Net Position	<u><u>\$ (995,977)</u></u>

*See accompanying notes to financial statements.*

**Easton Park Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2020**

<b><u>Functions/Programs</u></b>	<b><u>Expenses</u></b>	<b><u>Program Revenues Charges for Services</u></b>	<b><u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u></b>
Governmental Activities			
General government	\$ (96,106)	\$ 99,130	\$ 3,024
Physical environment	(734,013)	443,916	(290,097)
Interest on long-term debt	(196,962)	417,766	220,804
Total Governmental Activities	<u>\$ (1,027,081)</u>	<u>\$ 960,812</u>	<u>(66,269)</u>
<b>General revenues:</b>			
Investment earnings			<u>4,112</u>
Change in Net Position			(62,157)
Net Position - Beginning of Year			<u>(933,820)</u>
Net Position - End of Year			<u>\$ (995,977)</u>

*See accompanying notes to financial statements.*

**Easton Park Community Development District**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS -**  
**September 30, 2020**

	General	Debt Service	Total Governmental Funds
<b>ASSETS</b>			
Cash	\$ 200,617	\$ -	\$ 200,617
Prepaid items	21,324	-	21,324
Deposits	2,735	-	2,735
Restricted assets			
Investments, at fair value	-	264,477	264,477
Total Assets	<u>\$ 224,676</u>	<u>\$ 264,477</u>	<u>\$ 489,153</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	<u>\$ 20,524</u>	<u>\$ -</u>	<u>\$ 20,524</u>
<b>FUND BALANCES</b>			
Nonspendable			
Prepays/deposits	24,059	-	24,059
Restricted			
Debt service	-	264,477	264,477
Assigned			
Operating reserve	128,236	-	128,236
Unassigned	<u>51,857</u>	<u>-</u>	<u>51,857</u>
Total Fund Balances	<u>204,152</u>	<u>264,477</u>	<u>468,629</u>
Total Liabilities and Fund Balances	<u>\$ 224,676</u>	<u>\$ 264,477</u>	<u>\$ 489,153</u>

*See accompanying notes to financial statements.*



**Easton Park Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2020**

Total Governmental Fund Balances	\$ 468,629
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets being depreciated, infrastructure, \$7,532,206, and equipment, \$33,935, net of accumulated depreciation, \$(3,832,866), used in governmental activities are not financial resources and; therefore, are not reported at the fund level.	3,733,275
Deferred outflows of resources for refunding debt, \$170,219 net of accumulated amortization, \$(31,392), are not current financial resources and therefore, are recognized at the government-wide level.	138,827
Long-term liabilities, bonds payable, are not payable in the current period and therefore, are not reported at the fund level.	(5,260,000)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(76,708)</u>
Net Position of Governmental Activities	<u><u>\$ (995,977)</u></u>

*See accompanying notes to financial statements.*

**Easton Park Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2020**

	General	Debt Service	Total Governmental Funds
Revenues			
Special assessments	\$ 543,046	\$ 417,766	\$ 960,812
Investment earnings	1,191	2,921	4,112
Total Revenues	<u>544,237</u>	<u>420,687</u>	<u>964,924</u>
Expenditures			
Current			
General government	96,106	-	96,106
Physical environment	430,372	-	430,372
Capital outlay	19,705	-	19,705
Debt service			
Principal	-	220,000	220,000
Interest	-	191,800	191,800
Total Expenditures	<u>546,183</u>	<u>411,800</u>	<u>957,983</u>
Net Change in Fund Balances	(1,946)	8,887	6,941
Fund Balances - Beginning of Year	<u>206,098</u>	<u>255,590</u>	<u>461,688</u>
Fund Balances - End of Year	<u><u>\$ 204,152</u></u>	<u><u>\$ 264,477</u></u>	<u><u>\$ 468,629</u></u>

*See accompanying notes to financial statements.*

**Easton Park Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2020**

Net Change in Fund Balances - Total Governmental Funds	\$ 6,941
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures, however in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.	(283,936)
Deferred outflows of resources for refunding debt is recognized as other debt service costs at the fund level. At the government-wide level it is a deferred outflow of resources and is amortized as interest expense. This is the net amount of change in the current year.	(8,371)
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	220,000
In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals.	<div style="border-top: 1px solid black;">3,209</div>
Change in Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$ (62,157)</div>

*See accompanying notes to financial statements.*

**Easton Park Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -**  
**GENERAL FUND**

**For the Year Ended September 30, 2020**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 536,850	\$ 536,850	\$ 543,046	\$ 6,196
Investment earnings	-	-	1,191	1,191
Total Revenues	<u>536,850</u>	<u>536,850</u>	<u>544,237</u>	<u>7,387</u>
Expenditures				
Current				
General government	102,813	102,813	96,106	6,707
Physical environment	434,037	434,037	430,372	3,665
Capital outlay	-	-	19,705	(19,705)
Total Expenditures	<u>536,850</u>	<u>536,850</u>	<u>546,183</u>	<u>(9,333)</u>
Net Change in Fund Balances	-	-	(1,946)	(1,946)
Fund Balances - Beginning of Year	-	-	206,098	206,098
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 204,152</u>	<u>\$ 204,152</u>

*See accompanying notes to financial statements.*

**Easton Park Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Easton Park Community Development District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The District was established on June 1, 2006 by Ordinance No. 2006-13 of the City of Tampa, Florida, under the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is governed by a five-member Board of Supervisors, elected on an at-large basis by qualified electors that reside within the District. The District operates within the criteria established by Chapter 190. The Board has the responsibility for allocating and levying assessments, approving budgets, exercising control over facilities and properties, controlling the use of funds generated by the District, approving the hiring and firing of key personnel, and financing improvements.

The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility. Oversight responsibility includes, but is not limited to, financial interdependency, designation of management, significant ability to influence operations and accountability for fiscal matters. As required by GAAP, these financial statements present the Easton Park Community Development District (the primary government) as a stand-alone government.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Easton Park Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Easton Park Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District has implemented the Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by the state constitution, external resource providers, or through enabling legislation.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Easton Park Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.



**Easton Park Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**a. Governmental Major Funds (Continued)**

Debt Service Fund – Accounts for debt service requirements to retire certain capital improvement revenue bonds which were used to finance the construction of District infrastructure improvements and finance certain additional improvements. The bond series is secured by a pledge of debt service special assessment revenues in any fiscal year related to the improvements. A lien is placed on all benefited land in relationship to the debt outstanding.

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as special assessment bonds, be reported in the governmental activities column in the government-wide statement of net position.

**4. Assets, Liabilities and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits and certificates of deposit with original maturities of three months or less and held in a qualified public depository as defined by Florida Statute 280.02.

**Easton Park Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities and Net Position or Equity (Continued)**

**b. Receivables and Payables**

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds”. Any residual balances outstanding between the governmental activities and business-type activities are reported as “internal balances”.

**c. Restricted Net Position**

Certain assets of the District and a corresponding liability or portion of net position is classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

**d. Capital Assets**

Capital assets, which include infrastructure and equipment, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure and improvements	25 years
Equipment	5 years

**Easton Park Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2020**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities and Net Position or Equity (Continued)**

**e. Deferred Outflows of Resources**

In addition to assets and liabilities, the Statement of Net Position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of or acquisition of net position that applies to a future period(s) and so will not be recognized as an expense or revenue until that time.

The District has one item qualifying as a deferred outflow of resources, deferred amount on refunding. This resulted from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**f. Budgets**

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget variance columns of the accompanying financial statements may occur.

**NOTE B – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2020, the District's bank balance was \$222,599 and carrying value was \$200,617. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

**Easton Park Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE B – CASH AND INVESTMENTS (CONTINUED)**

As of September 30, 2020, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Federated Government Obligation	42 days*	<u>\$ 264,477</u>

\*Maturity is a weighted maturity.

The District categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtained quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances which includes the District's own data in measuring unobservable inputs.

The investment listed above is a level 1 asset.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments in government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2020, the District's investment in the Federated Government Obligation was rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investment in the Federated Government Obligation is 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2020 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**Easton Park Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE C – SPECIAL ASSESSMENT REVENUES**

Special assessment revenues recognized for the 2019-2020 fiscal year were levied in October 2019. All taxes certified to the County's Tax Collector are due and payable on November 1, and certified to the County's Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

**NOTE D – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2020 was as follows:

	October 1, 2019	Additions	Disposals	September 30, 2020
<u>Governmental Activities:</u>				
Capital assets, being depreciated:				
Infrastructure	\$ 7,532,206	\$ -	\$ -	\$ 7,532,206
Equipment	14,230	19,705	-	33,935
Total Capital Assets Depreciated	<u>7,546,436</u>	<u>19,705</u>	<u>-</u>	<u>7,566,141</u>
Less accumulated depreciation for:				
Infrastructure	(3,515,706)	(301,288)	-	(3,816,994)
Equipment	(13,519)	(2,353)	-	(15,872)
Total Accumulated Depreciation	<u>(3,529,225)</u>	<u>(303,641)</u>	<u>-</u>	<u>(3,832,866)</u>
Governmental Activities Capital Assets	<u>\$ 4,017,211</u>	<u>\$ (283,936)</u>	<u>\$ -</u>	<u>\$ 3,733,275</u>

Depreciation of \$303,641 was charged to physical environment.

**Easton Park Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE E – LONG-TERM DEBT**

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2020:

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
Capital Improvement Revenue				
Refunding Bond, Series 2017	\$ 5,480,000	\$ -	\$ (220,000)	\$ 5,260,000

Long-term debt is comprised of the following:

**Capital Improvement Revenue Refunding Bonds**

\$5,905,000 Series 2017 Capital Improvement Revenue Refunding Bonds due in annual principal installments beginning May 2018, maturing in May 2037. Interest at a rate of 3.5% is due May 1 and November 1 beginning May 2018. Current portion is \$230,000.

\$ 5,260,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2020 are as follows:

Year Ending September 30,	Principal	Interest	Total
2021	\$ 230,000	\$ 184,100	\$ 414,100
2022	240,000	176,050	416,050
2023	245,000	167,650	412,650
2024	255,000	159,075	414,075
2025	265,000	150,150	415,150
2026-2030	1,475,000	604,625	2,079,625
2031-2035	1,755,000	327,775	2,082,775
2036-2037	795,000	42,000	837,000
Totals	<u>\$ 5,260,000</u>	<u>\$ 1,811,425</u>	<u>\$ 7,071,425</u>

**Easton Park Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2020**

**NOTE E – LONG-TERM DEBT (CONTINUED)**

Summary of Significant Bonds Resolution Terms and Covenants

The bond resolution and the trust indenture provide for the establishment of certain accounts. The accounts include a construction, revenue, redemption, reserve, interest, and prepayment account and are maintained by a trustee.

The bond indenture provides for Debt Service Reserve Funds, which shall be held by the Trustee separate and apart from all other funds. The following is a schedule of reserve requirements and balances in the reserve accounts at September 30, 2020:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Capital Improvement Revenue Refunding Bonds, Series 2017	<u>\$ 123,900</u>	<u>\$ 123,701</u>

**NOTE F – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors  
Easton Park Community Development District  
Tampa, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Easton Park Community Development District, as of and for the year ended September 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated June 22, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Easton Park Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Easton Park Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Easton Park Community Development District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.





Board of Supervisors  
Easton Park Community Development District

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Easton Park Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 22, 2021



# Berger, Toombs, Elam, Gaines & Frank

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## **MANAGEMENT LETTER**

To the Board of Supervisors  
Easton Park Community Development District  
Tampa, Florida

### **Report on the Financial Statements**

We have audited the financial statements of the Easton Park Community Development District as of and for the year ended September 30, 2020, and have issued our report thereon dated June 22, 2021.

### **Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Florida Auditor General.

### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 22, 2021, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding audit.

### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not Easton Park Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Easton Park Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.



To the Board of Supervisors  
Easton Park Community Development District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Easton Park Community Development District. It is management's responsibility to monitor the Easton Park Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2020.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did note the following finding.

### **2020-01**

Finding: The actual expenditures in the General Fund exceeded the budget which is a violation of Section 189.016, Florida Statutes.

Response: Management will review spending to ensure that expenditures do not exceed appropriations in the future.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 22, 2021



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

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**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors  
Easton Park Community Development District  
Tampa, Florida

We have examined Easton Park Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2020. Management is responsible for Easton Park Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Easton Park Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Easton Park Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Easton Park Community Development District's compliance with the specified requirements.

In our opinion, Easton Park Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2020.

*Berger Toombs Elam  
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

June 22, 2021