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

November 11, 2021

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**, **November 18, 2021 at 4:30 p.m.** at the Heritage Isles Golf & Country Club, 10630 Plantation Bay Drive, Tampa Florida. 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
 - D. Aquatic Maintenance Report Solitude
 - E. District Manager
 - i. Reserve Study Proposals
 - ii. Discussion of Proposal Monument Refresh

4. Approval of the Consent Agenda

- A. October 21, 2021 Audit Committee and Regular Meeting Minutes and the November 4, 2021 Continued Meeting
- B. Financial Statements October 2021
- C. Audit Engagement for FY 2021
- 5. Supervisor Request and Comments
- 6. Adjournment

The next meeting is scheduled for December 16, 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

Mark Vega

District Manager

Third Order of Business

3D.





Easton Park CDD Waterway Inspection Report

Reason for Inspection: Scheduled-recurring

Inspection Date: 2021-10-09

Prepared for:

Mr. Mark Vega, District Manager Inframark 210 North University Drive, Suite #702 Coral Springs, Florida 33071

Prepared by:

Kevin Wilt, Service Manager

Wesley Chapel Field Office SOLITUDELAKEMANAGEMENT.COM 888.480.LAKE (5253)

Easton Park CDD Waterway Inspection Report

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20

Comments:

Treatment in progress

Site 20 looked much better. During my inspection James was launching a boat and treating.

Action Required:

Routine maintenance next visit

Target:

Surface algae





Comments:

Normal growth observed Recent perimeter treatment noted.

Action Required:

Routine maintenance next visit

Target:





8

Comments:

Site looks good

Wild side treatments looked great!



Treat within 7 days

Target:





3

Comments:

Normal growth observed Minor grasses noted on the south side.



None at this time

Target:





7

Comments:

Normal growth observed Wild side treatment will require a follow up. Baby Tears treated and decomposing.

Action Required:

Routine maintenance next visit

Target:





6/4

Comments:

Site looks good

Baby Tears noted decaying but retreated the 11-11.

Action Required:

Routine maintenance next visit

Target:





Site: 5

Comments:

Normal growth observed Gulf Spikerush treated. Wild side does require another treatment.

Action Required:

Routine maintenance next visit

Target:





Site: 10

Comments:

Normal growth observed Site 10 looked great with little to no algae noted.

Action Required:

None at this time

Target:





Site: 12

Comments:

Scheduled-recurring
No lillies remaining after our treatment.

Action Required:

Routine maintenance next visit

Target:





Easton Park CDD Waterway Inspection Report

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Site: 14

Comments:

Normal growth observed Small clump of lillies noted and were treated during our inspection.

Action Required:

Target:





Management Summary

November brought cooler weather and a rather large rain event. With over 4" inches of rain for the month ponds have actually risen.

Baby Tears have been noted over the past month on multiple sites. During today's inspection only two sites were noted to have decaying Baby Tears left. Site 4 and 6 had a wind swept cove left and was treated during today.

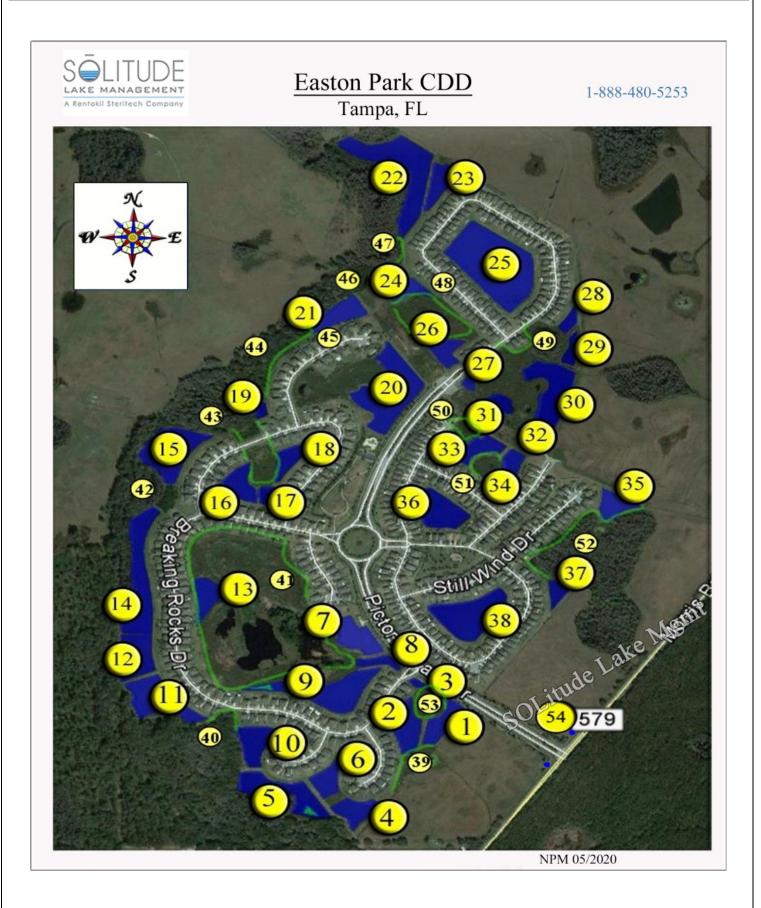
Algae was noted to be minimal on all sites but 20. Site 20 did have algae which required a boat for treatment. With the use of a different bacteria we have seen a good reduction compared to last month.

All in all the treatments made last month worked extremely well and everything is looking good. As we move through November our goal is to keep them algae free as we move closer to the holidays.

Easton Park CDD Waterway Inspection Report

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Site	Comments	Target	Action Required
41	Treatment in progress	Surface algae	Routine maintenance next visit
42	Normal growth observed		Routine maintenance next visit
43	Site looks good		Treat within 7 days
44	Normal growth observed		None at this time
45	Normal growth observed		Routine maintenance next visit
46	Site looks good		Routine maintenance next visit
47	Normal growth observed		Routine maintenance next visit
48	Normal growth observed		None at this time
49	Scheduled-recurring		Routine maintenance next visit
50	Normal growth observed		



3E.

3Ei.



October 28, 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.

(800) 980-9881 www.reserveadvisors.com Fax: (813) 254-5474



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

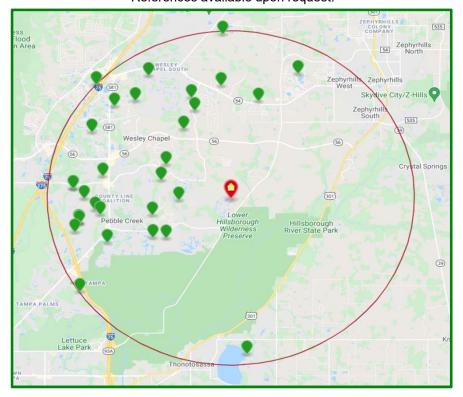
- **Easy to use Reports** that provide valuable insight to current and future owners. An executive summary promoting management's ability to communicate near-term expenditures, funding recommendations and other high level information to various stakeholders.
- Dedication and Commitment to You with an 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

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 <u>ForeSite™ Plus</u> 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.





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



Matt Kuisle PE, PRA, RS Southeast Regional Executive Director

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.

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

Site Components

- Ponds (49)
- Monuments

- Signage
- Fountains (2)
- Wells (2)

Easton Park Community Development District Reference Photograph:





RESERVE A.	#2	#3	RESERVE STUDY PROVIDER CHECKLIST
	000000	000000	YOUR REPORT INCLUDES: Executive summary of key findings and list of prioritized near-term projects 30-Year expenditure forecast derived from actual local costs, not standardized information Project-specific best practices that provide in-depth information to support board decisions Element-specific opportunities to save money through cost-effective alternative replacement options Detailed photographs documenting the condition of every reserve element Condition assessments that identify elements in need of repair vs replacement
	0 0	0 0	EASE OF USE Easily print expenditure and funding plan spreadsheets in panoramic multi-page format Quickly create what-if scenarios with Excel spreadsheets that contain built-in formulas Cloud-based software, allowing for easy remote collaboration among your board members
	0 0 0	0	STAFF'S QUALIFICATIONS 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 Specializes in prioritizing capital projects and funding needs based on your individual goals Always available to discuss your reserve study anytime in the future at no additional cost
	0	0	FIRM'S QUALIFICATIONS Offers local experience, utilizing actual project costs to provide a basis for realistic reserve budgets Comprises over 30 engineers from multiple engineering disciplines to ensure matching the appropriate background and expertise with your community association needs
	0 0 0 0	0 0 0	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 No real or perceived conflict of interest – An independent consultant that does not manage or profit from your replacement projects All reports are reviewed by a team of senior engineers to ensure the utmost quality Provides high client satisfaction





COLLABORATE. CREATE. STORE & SHARE.





All our reserve studies now include ForeSite Basic.

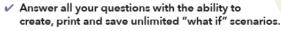


(800) 980-9881

- ✓ 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!



- · 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.

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Confirmation of Services for Easton Park Community Development District

- Full Reserve Study for an investment of \$3,300 (includes all expenses)
 - Report (See our report overview)
 - <u>Electronic PDF Report</u> with 30-year Reserve Expenditure and Funding Plan tables for printing in 8 ½" x 11" panoramic multi-page format on *any printer*
 - <u>Excel® spreadsheet</u> 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 \$330 per year
=

Sign and Send to Get Started:

Email: Matt@reserveadvisors.com or

Fax: (813) 254-5474

Mail \$1,650 retainer to: Reserve Advisors, LLC 735 N. Water Street, Suite 175 Milwaukee, WI 53202

By: May lune
Matt Kuisle
Southeast Regional Executive Directo
on October 28, 2021

For: Reserve Advisors, LLC

1.

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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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, ureaformaldehyde 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.



October 28, 2021

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

RETAINER INVOICE #

2184233R

Amount Due Now:

\$1,650

PROPERTY:

Easton Park Community Development District Tampa, Florida

Contract Number: 211234

RETAINER DUE: \$1,650

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 <u>OR</u>

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.

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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 loses, 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 OF 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 init	tial 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	cted one time between site visits.			
please sign and return this page along with a	be of service. Upon acceptance of this proposal, 50% retainer deposit. A site inspection will be The balance will be due upon receipt of the report.			
Sincerely,				
Pau Lipi	CustomReserves 3 3 3 4 5 5 6 7 7 7 7 7 7 7 7 7 7 7 7			
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 contact@customreserves.com			
Custom Reserves is committed to getting you hours is the dedication Custom Reserves pro	or community on track. A response policy of 24 vides.			
This letter sets forth the understanding of the Asprovided by Custom Reserves.	ssociation and serves as confirmation of services			
Owner reserves the right to reject any and/or all deems necessary. Owner is not subject to pay a and submission of their Proposals.	l Proposals received, and to rebid if the Owner any costs incurred by Vendors in the preparation			
Accepted by	Title Date			
p				

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.

Fourth Order of Business

4A.

1 2 3 4	MINUTES OF MEETING EASTON PARK COMMUNITY DEVELOPMENT DISTRICT			
5	The Audit Committee of the Easton Park Community Development District held a			
6	Meeting on Thursday, October 21, 2021 at 4:30 p.m. at the Heritage Isles Golf & country Club			
7	located at 10630 Plantation Bay Drive, Tampa FL 33647.			
8	Present and constituting a quorum were:			
9				
10	Paul Meier	Chairperson		
11	Arnold Sails	Vice Chairperson		
12	Perry Blackburn	Assistant Secretary		
13	Lisa Murphy	Assistant Secretary		
14				
15	Also present were:			
16	Mark Vega	District Manager		
17	David Jackson	District Counsel		
18 19	The following is a summary of the minutes and actions taken.			
20 21	SECOND ORDER OF BUSINESS	Ranking of Audit Firm Proposals		
		•		
22	The Audit Committee concurred to rec	commend Berger Tombs, Elam, Gaines & Frank to serve as		
23	Auditors.			
24	THIRD ORDER OF BUSINESS	Adjournment		
25	There being nothing further business,	Mr. Vega adjourned meeting at 4:36 p.m.		
26	- -	-		
27				
28				
29		Mark Vega, Secretary		

MINUTES

1 2 3 4	EA	ES OF MEETING STON PARK EVELOPMENT DISTRICT		
5	The Board of Supervisors of the E	The Board of Supervisors of the Easton Park Community Development District held a Regular		
6	Meeting on Thursday, October 21, 202	21 at 4:40 p.m. at the Heritage Isles Golf & country Club		
7	located at 10630 Plantation Bay Drive, T	located at 10630 Plantation Bay Drive, Tampa FL 33647.		
8	Present and constituting a quorum were:			
9 10	Paul Meier	Chairmarson		
10	Arnold Sails	Chairperson Vice Chairperson		
12	Perry Blackburn	Assistant Secretary		
13	Lisa Murphy	Assistant Secretary		
14	1 7	,		
15	Also present were:			
16	Mark Vega	District Manager		
17	David Jackson	District Counsel		
18 19	The following is a summary of the r	ninutes and actions taken.		
20 21	FIRST ORDER OF BUSINESS	Call to Order/Roll Call		
22		er and called the roll. A quorum was established.		
23	ivii. Vega canca the meeting to orde	er and cance the fon. A quorum was established.		
24	SECOND ORDER OF BUSINESS	Audience Comments		
25	No Audience comments were recei			
26				
27	THIRD ORDER OF BUSINESS	Staff Reports		
28	A. District Engineer			
29	Mr. Vega provided an update on the	e fence. He stated he was informed by Ms. Stewart the		
30	City of Tampa is still reviewing t	he fence. Mr Vega requested the Board if he could		
31	inform Mrs. Stewart to cease following up with the City of Tampa and hire a handy man			
32	to remove the fence.			
33 34 35	B. District Counsel Not present.			
36 37	 Aquatic Maintenance Repo Mr. Wilt provided his update on the 			
38 39				
39 40				
4∪				

41 42		C.	Landscaper Maintenance Report – LMP i. Proposals
43	• The Board discussed landscape maintenance and approved a 30-day termination notice		
44		for LN	MP. Steve Small completed job but received lack of support from LMP.
45			
46 47 48 49			On MOTION by Mr. Blackburn seconded by Mr. Meier, with all in favor, provided LMP 30-day notice of termination of services was approved. 4/0
50 51	•	Discu	ssion ensued regarding the mulch for the District.
52 53 54			On MOTION by Mr. Blackburn seconded by Mr. Sails, with all in favor, mulch was approved. 4/0
55 56 57		D. None.	District Manager
58	FOUR		RDER OF BUSINESS Consent Agenda
59 60		_	pproval of September 16, 2021 Audit Committee and Regular Meeting inutes
61 62			pproval of Financial Statements – September 2021
63 64			On MOTION by Mr. Sails seconded by Mr. Meier with all in favor, the Consent Agenda was approved. 4/0
65 66 67 68	FIFTH	A. Co	DER OF BUSINESS Auditor Selection onsideration of the Audit Committee Ranking Recommendation Committee recommended Auditors from Berger, Tombs, Elam, Gaines & Frank.
69 70 71			uthorization to Enter into a Three-Year Agreement with the Selected Audit rm
72 73 74			On MOTION by Mr. Sails seconded by Mr. Murphy with all in favor, a Three-Year Contract with Berger, Tombs, Elam, Gaines & Frank as auditors for the district was approved. 4/0
75 76	CIVTI	I ODD	MED OF DUCINESS
76 77 78	•		Murphy recommended hiring a handyman to install electrical boxes to the back of nce.

81 82 83	SEVENTH C	ORDER OF BUSINESS	Continuation of Meeting
84 85 86 87		On MOTION by Mr. Sails second favor, this meeting shall be contained at 4:30 p.m. for continuous 4/0	inued to Thursday, November 4,
88 89 90 91 92			Mark Vega, Secretary

MINUTES

1 2 3 4	EAS	ES OF MEETING STON PARK EVELOPMENT DISTRICT
5	A recessed meeting of the Board of	f Supervisors of the Easton Park Community Development
6	District held on October 21, 2021 at 4:30	p.m. was reconvened on November 4, 2021 at 4:30 p.m. at
7	the Heritage Isles Golf & Country Club, 1	0630 Plantation Bay Drive, Tampa FL 33647.
8	Present and constituting a quorum were:	
9 10 11 12 13 14	Paul Meier Arnold Sails Perry Blackburn Lisa Murphy	Chairperson Vice Chairperson Assistant Secretary Assistant Secretary
15 16 17	Also present were: Mark Vega David Jackson	District Manager District Counsel
18 19	The following is a summary of the m	inutes and actions taken.
20 21 22 23	FIRST ORDER OF BUSINESS Mr. Vega called the meeting to order	Call to Order/Roll Call and called the roll. A quorum was established.
24 25 26	SECOND ORDER OF BUSINESS No Audience comments were received.	Audience Comments ed.
27 28	THIRD ORDER OF BUSINESSLandscapers presented to the Board:	Landscape Presentations LMP, Yellowstone and Sunrise Landscape.
29	• Discussion ensued by the Board.	
30	The record will reflect Mr. Sails left	the meeting.
31	Ţ 	
32 33 34 35	· ·	seconded by Mr. Meier, with all in ontract with Sunrise Landscape to 021 was approved. 3-0
363738	_	Sunrise Landscape to create a rendering for the be converted to red mulch instead of pine bark.

39	FOURTH ORDER OF BUSINESS	Adjournment
40	There being no further business the meeti	ing was adjourned.
41		
42		
43		
44		
45		Mark Vega, Secretary

4B.

EASTON PARKCommunity Development District

Financial Report

October 31, 2021

Prepared By



Community Development District

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EASTON PARKCommunity Development District

Financial Statements

(Unaudited)

October 31, 2021

Balance Sheet

October 31, 2021

ACCOUNT DESCRIPTION	GENERAL FUND		DEBT SERVICE FUND - SERIES 2017			TOTAL
ACCOUNT DESCRIPTION		FUND	<u> </u>	KIES 2017		TOTAL
ASSETS			_		•	
Cash - Checking Account	\$	159,794	\$	-	\$	159,794
Accounts Receivable		16,080		-		16,080
Investments:						
Interest Account		-		88,025		88,025
Opt Redemption		-		10,000		10,000
Reserve Fund		-		123,903		123,903
Revenue Fund		-		53,628		53,628
Prepaid Items		115		-		115
Deposits		2,735		-		2,735
TOTAL ASSETS	\$	178,724	\$	275,556	\$	454,280
<u>LIABILITIES</u>						
Accounts Payable	\$	160	\$	-	\$	160
Accrued Expenses		11,422		-		11,422
TOTAL LIABILITIES		11,582		-		11,582
FUND BALANCES						
Nonspendable:						
Prepaid Items		115		-		115
Deposits		2,735		-		2,735
Restricted for:						
Debt Service		-		275,556		275,556
Unassigned:		164,292		-		164,292
TOTAL FUND BALANCES	\$	167,142	\$	275,556	\$	442,698
TOTAL LIABILITIES & FUND BALANCES	\$	178,724	\$	275,556	\$	454,280

Statement of Revenues, Expenditures and Changes in Fund Balances

ACCOUNT DESCRIPTION	AI	NNUAL DOPTED UDGET	O DATE	YTD ACTUAL AS A % OF ADOPTED BUD		OCT-21 ACTUAL
REVENUES						
Interest - Investments	\$	-	\$ -	0.00%	6 \$	-
Special Assmnts- Tax Collector		621,781	-	0.00%	, 0	-
Special Assmnts- Discounts		(24,871)	-	0.00%	, 0	-
TOTAL REVENUES		596,910	-	0.00%	6	-
EXPENDITURES						
<u>Administration</u>						
P/R-Board of Supervisors		12,000	800	6.67%	, 0	800
ProfServ-Arbitrage Rebate		900	-	0.00%	, 0	-
ProfServ-Dissemination Agent		1,100	-	0.00%	, 0	-
ProfServ-Engineering		5,000	-	0.00%	, 0	-
ProfServ-Legal Services		5,000	-	0.00%	, 0	-
ProfServ-Mgmt Consulting		52,598	4,383	8.33%	, 0	4,383
ProfServ-Trustee Fees		3,658	-	0.00%	, 0	-
Auditing Services		4,000	-	0.00%	, 0	-
Website Hosting/Email services		1,538	384	24.97%	, 0	384
Miscellaneous Mailings		1,000	143	14.30%	, 0	143
Insurance - General Liability		2,537	2,472	97.44%	, 0	2,472
Legal Advertising		1,000	373	37.30%	0	373
Misc-Assessment Collection Cost		12,436	-	0.00%	0	-
Bank Fees		300	33	11.00%	0	33
Annual District Filing Fee		175		0.00%	, 0	-
Total Administration		103,242	 8,588	8.32%	<u> </u>	8,588
Electric Utility Services						
Electricity - Streetlights		114,000	9,500	8.33%	, 0	9,500
Utility - Irrigation		4,000	350	8.75%	, 0	350
Utility - Fountains		5,000	450	9.00%	, 0	450
Utility - Roundabout Lights		500	40	8.00%	0	40
Street Light Bond		600	 600	100.00%	<u>,</u>	600
Total Electric Utility Services		124,100	10,940	8.82%	ó	10,940

Statement of Revenues, Expenditures and Changes in Fund Balances

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-21 ACTUAL
Stormwater Control				
Contracts-Aquatic Control	30,120	2,510	8.33%	2,510
R&M-Stormwater System	1,000	-	0.00%	-
R&M Lake & Pond Bank	2,500	-	0.00%	-
Invasive Plant Removal	20,000	1,225	6.13%	1,225
Fountain Maintenance	10,000	302	3.02%	302
Total Stormwater Control	63,620	4,037	6.35%	4,037
Other Physical Environment				
Contracts-Landscape	145,000	11,792	8.13%	11,792
Insurance - Property	2,819	2,754	97.69%	2,754
Insurance - General Liability	2,171	2,106	97.01%	2,106
R&M-Irrigation	20,000	-	0.00%	-
Landscape - Annuals	18,500	-	0.00%	-
Landscape - Mulch	11,400	-	0.00%	-
Landscape Replacement	20,000	-	0.00%	-
Rust Prevention	7,140	595	8.33%	595
Entry & Walls Maintenance	2,500	8,344	333.76%	8,344
Ornamental Lighting & Maint.	1,500	-	0.00%	-
Holiday Lighting & Decorations	24,600	19,325	78.56%	19,325
Total Other Physical Environment	255,630	44,916	17.57%	44,916
Security Operations				
Security System Monitoring & Maint.	5,800	527	9.09%	527
Internet Services	1,300	115	8.85%	115
Total Security Operations	7,100	642	9.04%	642
Contingency				
Miscellaneous Expenses	1,418		0.00%	-
Total Contingency	1,418		0.00%	-

Statement of Revenues, Expenditures and Changes in Fund Balances

ACCOUNT DESCRIPTION	A	ANNUAL .DOPTED BUDGET	 R TO DATE	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-21 ACTUAL
Road and Street Facilities			 		
Sidewalk Pressure Washing		4,800	-	0.00%	-
Total Road and Street Facilities		4,800	-	0.00%	-
Reserves					
Reserve		37,000	-	0.00%	-
Total Reserves		37,000	-	0.00%	-
TOTAL EXPENDITURES & RESERVES		596,910	69,123	11.58%	69,123
Excess (deficiency) of revenues					
Over (under) expenditures			(69,123)	0.00%	(69,123)
Net change in fund balance	\$	-	\$ (69,123)	0.00%	\$ (69,123)
FUND BALANCE, BEGINNING (OCT 1, 2021)		236,265	236,265		
FUND BALANCE, ENDING	\$	236,265	\$ 167,142		

Statement of Revenues, Expenditures and Changes in Fund Balances

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET		YEAR TO DATE BUDGET		YEAR TO DATE ACTUAL		VARIANCE (\$) FAV(UNFAV)	
REVENUES								
Interest - Investments	\$	-	\$	-	\$	6	\$	6
Special Assmnts- Tax Collector		438,990		-		-		-
Special Assmnts- Discounts		(17,560)		-		-		-
TOTAL REVENUES		421,430		-		6		6
EXPENDITURES								
<u>Administration</u>								
Misc-Assessment Collection Cost		8,780				-		-
Total Administration		8,780		-		-		-
Debt Service								
Principal Debt Retirement		240,000		-		-		-
Interest Expense		176,050				-		
Total Debt Service		416,050						
TOTAL EXPENDITURES		424,830		-		-		-
Excess (deficiency) of revenues								
Over (under) expenditures		(3,400)				6		6
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance		(3,400)		-		-		-
TOTAL FINANCING SOURCES (USES)		(3,400)		-		-		-
Net change in fund balance	\$	(3,400)	\$	-	\$	6	\$	6
FUND BALANCE, BEGINNING (OCT 1, 2021)	_	275,550	_		_	275,550		
FUND BALANCE, ENDING	\$	272,150	\$	-	\$	275,556		

EASTON PARKCommunity Development District

Supporting Schedules
October 31, 2021

Cash and Investment October 31, 2021

GENERAL FUND

Account Name	Bank Name	Investment Type	Maturity	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating	Hancock Whitney	Checking account	n/a	0.00%	\$ 159,794
				Subtotal	\$ 159,794
Series 2017 Interest Account	Hancock Whitney	Open-Ended Comm. Paper	na	0.03%	\$ 88,025
Series 2017 Redemption Fund	Hancock Whitney	Open-Ended Comm. Paper	n/a	0.03%	\$ 10,000
Series 2017 Debt Service Reserve	Hancock Whitney	Open-Ended Comm. Paper	n/a	0.03%	\$ 123,903
Series 2017 Revenue Fund	Hancock Whitney	Open-Ended Comm. Paper	n/a	0.03%	\$ 53,628
				Subtotal	\$ 275,556
				Total	\$ 435,350

Community Development District

All Funds

Easton Park CDD

Bank Reconciliation

Bank Account No. 1334 Hancock Whitney Bank GF

 Statement No.
 10/21

 Statement Date
 10/31/2021

160,093.04	Statement Balance	159,793.94	G/L Balance (LCY)
0.00	Outstanding Deposits	159,793.94	G/L Balance
	_	0.00	Positive Adjustments
160,093.04	Subtotal		-
299.10	Outstanding Checks	159,793.94	Subtotal
0.00	Differences	0.00	Negative Adjustments
			-
159,793.94	Ending Balance	159,793.94	Ending G/L Balance

Difference 0.00

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstandir	g Checks					
10/22/2021	Payment	3103	BAY AREA PUMP & WELL SERVICE LLC	129.00	0.00	129.00
10/22/2021	Payment	3108	TAMPA BAY TIMES	102.80	0.00	102.80
10/26/2021	Payment	3109	COMPLETE I.T.	45.00	0.00	45.00
10/26/2021	Payment	3110	FED EX	22.30	0.00	22.30
Tota	l Outstanding	Checks		299.10		299.10

EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 10/1/21 to 10/31/21 (Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
HANCOCK	(WHITN	IEY BANK GF - (ACCT#XXXXX1334)					
CHECK # 309 10/01/21	92 Vendor	FED EX	7-510-06483	Board Pay- Shipping Fees	MISCELLANEOUS MAILINGS	001-541030-51301 Check Total	\$22.20 \$22.20
CHECK # 309 10/01/21		LANDSCAPE MAINTENANCE PROFESSIONALS INC	163050	DECODER REPLACEMENT	R&M-IRRIGATION	001-546041-53908 Check Total	\$495.00 \$495.00
CHECK # 309 10/06/21		ARNOLD SAILS	091621	BP 9/16/21 Meeting	Arnold Sails	001-511001-51101 Check Total	\$200.00 \$200.00
CHECK # 309 10/06/21		LANDSCAPE MAINTENANCE PROFESSIONALS INC	163253	Ground Maintenance	LANDSCAPE MAINTENANCE	001-546300-53908 Check Total	\$11,791.67 \$11,791.67
CHECK # 309 10/06/21		LISA LANDIS MURPHY	091621	BP 9/16/21 Meeting	Lisa Murphy	001-511001-51101 Check Total	\$200.00 \$200.00
CHECK # 309 10/06/21		PAUL MEIER	091621	BP 9/16/21 Meeting	Paul Meier	001-511001-51101 Check Total	\$200.00 \$200.00
CHECK # 309 10/06/21		PERRY BLACKBURN	091621	BP 9/16/21 Meeting	Perry Blackburn	001-511001-51101 Check Total	\$200.00 \$200.00
CHECK # 309 10/06/21		ROYCE BRAVO SECURITY AND ACCESS	34835092321	Security Fence Install/Materials	ENTRY & WALLS MAINTENANCE	001-546992-53908 Check Total	\$8,344.00 \$8,344.00
	Vendor	TAMPA BAY TIMES TAMPA BAY TIMES	0000181727 0000185288	Legal Ads- Meeting Schedule- 9/22/2021 AD- RFP Audit Srvs	Legal Advertising Legal Advertising	001-548002-51301 001-548002-51301 Check Total	\$119.20 \$151.00 \$270.20
CHECK # 310 10/11/21		INNERSYNC, LTD	19839	Website/Compliance Services	WEBSITE HOSTING/EMAIL SERVICES	001-534369-51301 Check Total	\$384.38 \$384.38

EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 10/1/21 to 10/31/21 (Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 310 10/14/21		FED EX	7-517-04629	Postage Fees- DS Payment	MISCELLANEOUS MAILINGS	001-541030-51301 Check Total	\$19.44 \$19.44
CHECK # 310 10/22/21		BAY AREA PUMP & WELL SERVICE LLC	4158	INSPECT WELLS/REPLACE CAPACITOR	FOUNTAIN MAINTENANCE	001-546472-53805 Check Total	\$129.00 \$129.00
CHECK # 310 10/22/21 10/22/21	Vendor	ILLUMINATIONS HOLIDAY LIGHTING LLC ILLUMINATIONS HOLIDAY LIGHTING LLC	416921 5161021	Holiday Lighting-Entrance-50% Holiday Lighting - 50% Deposit	50% Deposit 50% Deposit	001-549940-53908 001-549940-53908 Check Total	\$3,575.00 \$15,750.00 \$19,325.00
CHECK # 310 10/22/21 10/22/21 10/22/21 10/22/21	Vendor Vendor Vendor	INFRAMARK, LLC INFRAMARK, LLC INFRAMARK, LLC INFRAMARK, LLC	68867 68867 68867 68867	Management Services Oct 2021 Management Services Oct 2021 Management Services Oct 2021 Management Services Oct 2021	ProfServ-Mgmt Consulting Serv Postage Copies Agenda Books	001-531027-51201 001-541030-51301 001-541030-51301 001-541030-51301 Check Total	\$4,383.17 \$9.01 \$36.79 \$30.00
CHECK # 310 10/22/21		RUST-OFF LLC	32417	Rust Prevention 9/15-10/15/21	RUST PREVENTION	001-546452-53908 Check Total	\$595.00 \$595.00
CHECK # 310 10/22/21 10/22/21 10/22/21	Vendor Vendor	SOLITUDE LAKE MANAGEMENT LLC SOLITUDE LAKE MANAGEMENT LLC SOLITUDE LAKE MANAGEMENT LLC	PI-A00685743 PI-A00685744 PI-A00685744	Fountain Maint Srv- 10/1/21-12/31/21 Lake/Pond Mgmt Srvs- Oct 2021 Lake/Pond Mgmt Srvs- Oct 2021	FOUNTAIN MAINTENANCE AQUATIC MAINTENANCE INVASIVE PLANT REMOVAL	001-546472-53805 001-546995-53805 001-546242-53805 <i>Check Total</i>	\$173.00 \$2,510.00 \$1,225.00 \$3,908.00
CHECK # 310 10/22/21		TAMPA BAY TIMES	0000185315	Ad-Meeting Notice 10/6/21	Legal Advertising	001-548002-51301 Check Total	\$102.80 \$102.80
CHECK # 310 10/26/21		COMPLETE I.T.	7544	Security Software Fee	SECURITY SYSTEM MONITORING & MAINT.		\$45.00 \$45.00
CHECK # 31 10/26/21		FED EX	7-532-86342	Postage- Check for Board Member	MISCELLANEOUS MAILINGS	001-541030-51301 Check Total	\$22.30

EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 10/1/21 to 10/31/21 (Sorted by Check / ACH No.)

ACH #DD213 10/08/21 Vendor BRIGHTHOUSE NETWORKS ACH 046396702092221 ACH Internet Service 9/21/21-10/20/21 INTERNET SERVICES 001-5490	53935 \$114.
	1 Total \$114.
ACH #DD214 10/19/21	53100 \$545. 53100 \$10,016. 53100 \$645.

4C.

Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

November 2, 2021

Easton Park Community Development District Inframark Infrastructure Management Services 210 North University Drive, Suite 702 Coral Springs, FL 33071

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Easton Park Community Development District, (the "District"), which comprise governmental activities and each major fund as of and for the year ended September 30, 2021 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2021, with optional renewals for the years ending September 30, 2022 and 2023.

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

The Responsibilities of the Auditor

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

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



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

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

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



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

Management is responsible for:

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

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

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

- To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
- 2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and

3. To provide us with:

- Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
- b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;



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

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

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

Reporting

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

Records and Assistance

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

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

Other Relevant Information

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



Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2021 will not exceed \$3,600, unless the scope of the engagement is changed, the assistance which of Easton Park Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The fee for the years ending September 30, 2022 and 2023 will not exceed \$3,600.

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

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

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



Information Security – Miscellaneous Terms

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

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

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

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



nd ur

Please sign and return the attached copy of this letter to indicate your acknowledgment of, ar agreement with, the arrangements for our audit of the financial statements including or respective responsibilities.
Sincerely, Derger Joonsky Glam (Xaires) + Frank
BERGER, TOOMBS, ELAM, GAINES & FRANK J. W. Gaines, CPA
Confirmed on behalf of the addressee:



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

Agenda Page #64

- 6815 Dairy Road Zephyrhills, FL 33542
- 3 (813) 788-2155
- 县 (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

Berger, Toombs, Elam, Gaines & Frank, CPAs, PL

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Baggett, Reutiman & associates, CPAs PA BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA Signed Personalist to Bagget Radionan & Novities, CPA PA. C. (1818) and additional additional and additional additio

ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS, ELAM, GAINES AND FRANK AND EASTON PARK COMMUNITY DEVELEOPMENT DISTRICT (DATED NOVEMBER 2, 2021)

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

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

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

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

INFRAMARK INFRASTRUCTURE MANAGEMENT SERVICES 210 NORTH UNIVERSITY DRIVE, SUITE 702 CORAL SPRINGS, FL 33071 TELEPHONE: 954-603-0033

EMAIL:		

E-VERIFY REQUIREMENTS. Auditor shall comply with and perform all applicable provisions of Section 448.095, Florida Statutes. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Auditor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Auditor has knowingly violated Section 448.091, Florida Statutes.

If the Auditor anticipates entering into agreements with a subcontractor for the Work, Auditor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, Florida Statutes, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Auditor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, Florida Statutes, but the Auditor has otherwise complied with its obligations hereunder, the District shall promptly notify the Auditor. The Auditor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Auditor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Auditor represents that no public employer has terminated a contract with the Auditor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

Auditor: J.W. Gaines	District: Easton Park CDD		
Ву:	By:		
Title: Director	Title:		
Date: November 2, 2021	Date:		