

Eastlake Oaks Community Development District

Board of Supervisors

Scott Roper, Chairperson
Darlene Lazier, Vice Chairperson
Nick Yagnik, Assistant Secretary
Joshua Main, Assistant Secretary
Joseph Dinelli, Assistant Secretary

District Staff

David Wenck, District Manager
Andrew Cohen, District Counsel
Tonja Stewart, District Engineer

Meeting Agenda

Thursday, April 11, 2024 – 6:00 p.m.

- 1. Roll Call**
- 2. Audience Comments**
- 3. Approval of the Consent Agenda**
 - A. Minutes of the December 14, 2023 Meeting
 - B. December 2023 Financial Report, Payment Register and November Through December 2023 Invoices
 - C. February 2024 Financials Report, Payment Register and January through February 2024 Invoices
 - D. Consideration of Resolution 2024-2 – General Election
 - E. Ratification of FY 2023 Audit Engagement Letter
- 4. District Manager’s Report**
 - A. Consideration of Estimates from Alexander’s Property Maintenance for Landscaping Work
 - B. Discussion of Fiscal Year 2025 Budget
- 5. Ponds – SOLitude Report**
- 6. Old Business**
- 7. New Business**
- 8. Supervisors’ Requests**
- 9. Audience Comments**
- 10. Adjournment**

The next meeting is scheduled for Thursday, June 13, 2024, at 6:00 p.m.

District Office:

Inframark, Community Management Services
210 North University Drive
Suite 702
Coral Springs, Florida 33071
954-603-0033

Meeting Location:

City of Oldsmar Fire Station Meeting Room
225 Pine Avenue North
Oldsmar, Florida 34677
813-749-1267

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Pinellas

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Meeting Schedule** was published in said newspaper by print in the issues of **9/27/23** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Pinellas** County, Florida and that the said newspaper has heretofore been continuously published in said **Pinellas** County, Florida each day and has been entered as a second class mail matter at the post office in said **Pinellas** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

} SS

Notice of Meetings
Eastlake Oaks
Community Development District

The Board of Supervisors of the Eastlake Oaks Community Development District will hold their meetings for Fiscal Year 2024 on the second Thursday of every other month, at 6:00 p.m., except as noted below, at City of Oldsmar, Fire Station Meeting Room, located at 225 Pine Avenue North, Oldsmar Florida 34677 on the following dates, with the exception of the December meeting which will be held at MPS Engineering, Inc., located at 240 Pine Avenue North, Oldsmar, Florida 34677.

- October 12, 2023
- December 14, 2023 (See above for alternate meeting location)
- February 8, 2024
- April 11, 2024
- June 13, 2024
- August 13, 2024 (2nd Tuesday)

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time and location to be specified on the record at the meetings without further publication of notice.

There may be occasions when one or more Supervisors will participate via phone. Any interested person can attend the meetings at the above location and be fully informed of the discussions taking place. In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Management Company, Inframark at (954) 603-0033. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 or 800-955-8771 (TTY)/800-955-8770 (Voice), for aid in contacting the District Office at least two (2) days prior to the date of the meetings. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meetings is advised that person may need to ensure a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

David Wenck
District Manager
September 27, 2023

0000307201

Signature Affiant

Sworn to and subscribed before me this **09/27/2023**

Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____



EASTLAKE OAKS
Community Development District
Financial Report
December 31, 2023

Prepared by



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EASTLAKE OAKS

Community Development District

Financial Statements

(Unaudited)

December 31, 2023

Balance Sheet
December 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 222,467
Accounts Receivable	4,240
Investments:	
Money Market Account	225,512
TOTAL ASSETS	\$ 452,219
<u>LIABILITIES</u>	
Accounts Payable	\$ 16,238
Accrued Expenses	800
TOTAL LIABILITIES	17,038
<u>FUND BALANCES</u>	
Assigned to:	
Operating Reserves	59,401
Reserves - Ponds	28,830
Reserves - Recreation Facilities	28,330
Unassigned:	318,620
TOTAL FUND BALANCES	\$ 435,181
TOTAL LIABILITIES & FUND BALANCES	\$ 452,219

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ 7,165	\$ 5,016	\$ 3,514	\$ (1,502)
Special Assmnts- Tax Collector	238,847	167,193	227,447	60,254
Special Assmnts- CDD Collected	829	580	-	(580)
Special Assmnts- Discounts	(9,586)	(6,710)	(9,089)	(2,379)
Pool Access Key Fee	350	245	20	(225)
TOTAL REVENUES	237,605	166,324	221,892	55,568

EXPENDITURES

Administration

P/R-Board of Supervisors	6,000	1,500	2,000	(500)
FICA Taxes	459	115	153	(38)
ProfServ-Dissemination Agent	1,000	250	-	250
ProfServ-Engineering	1,574	394	304	90
ProfServ-Legal Services	3,500	875	80	795
ProfServ-Mgmt Consulting	58,966	14,741	14,741	-
Auditing Services	4,350	-	-	-
Postage and Freight	500	125	33	92
Insurance - General Liability	6,855	6,855	6,860	(5)
Printing and Binding	200	50	1	49
Legal Advertising	2,000	500	738	(238)
Miscellaneous Services	1,000	250	-	250
Misc-Assessment Collection Cost	4,852	1,213	4,417	(3,204)
Misc-Web Hosting	1,000	250	-	250
Office Supplies	200	50	-	50
Annual District Filing Fee	175	175	175	-
Total Administration	92,631	27,343	29,502	(2,159)

Field

Contracts-Lake and Wetland	9,972	2,493	2,592	(99)
Contracts-Landscape	55,400	13,850	13,230	620
Contracts-Pools	9,600	2,400	2,400	-
Contracts-Cleaning Services	2,584	646	653	(7)
Telephone, Cable & Internet Service	1,032	258	258	-

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Electricity - Streetlights	26,300	6,575	2,995	3,580
Utility - Water	5,500	1,375	1,052	323
R&M-Irrigation	10,000	2,500	1,202	1,298
R&M-Pools	10,000	2,500	2,225	275
Misc-Contingency	14,586	3,647	65,256	(61,609)
Total Field	144,974	36,244	91,863	(55,619)
<hr/>				
TOTAL EXPENDITURES	237,605	63,587	121,365	(57,778)
<hr/>				
Excess (deficiency) of revenues				
Over (under) expenditures	-	102,737	100,527	(2,210)
Net change in fund balance	\$ -	\$ 102,737	\$ 100,527	\$ (2,210)
<hr/>				
FUND BALANCE, BEGINNING (OCT 1, 2023)	334,654	334,654	334,654	
FUND BALANCE, ENDING	\$ 334,654	\$ 437,391	\$ 435,181	

EASTLAKE OAKS

Community Development District

Supporting Schedules

December 31, 2023

**Non-Ad Valorem Special Assessments - Pinellas County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2024**

					Allocation by Fund
Date Received	Net Amount Received	Discount/ (Penalties) Amount	Collection Cost	Gross Amount Received	General Fund
ASSESSMENTS LEVIED FY 2024				\$ 238,847	\$ 238,847
Allocation %				100%	100%
11/13/23	\$752	\$43	\$15	\$810	\$810
11/14/23	\$22,627	\$962	\$462	\$24,051	\$24,051
11/24/23	\$14,824	\$630	\$303	\$15,757	\$15,757
12/07/23	\$146,684	\$6,236	\$2,994	\$155,914	\$155,914
12/01/23	\$24,968	\$1,061	\$510	\$26,539	\$26,539
12/21/23	\$1,778	\$74	\$36	\$1,889	\$1,889
12/13/23	\$2,357	\$83	\$48	\$2,488	\$2,488
TOTAL	\$213,991	\$9,089	\$4,367	\$227,447	\$227,447
% COLLECTED				95%	95%
TOTAL OUTSTANDING				\$ 11,400	\$ 11,400

Cash and Investment Report

December 31, 2023

General Fund

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Yield</u>	<u>Maturity</u>	<u>Balance</u>
Checking Account	Southstate Bank	Operating Account	0.00%	n/a	\$ 222,467
Money Market	Valley National Bank	Public Funds Money Market	5.38%	n/a	\$ 204,069
Total					<u>\$ 426,536</u>

Eastlake Oaks CDD

Bank Reconciliation

Bank Account No. 1913 SouthState GF
Statement No. 12-23-A1
Statement Date 12/31/2023

G/L Balance (LCY)	222,466.83
G/L Balance	222,466.83
Positive Adjustments	0.00
Subtotal	222,466.83
Negative Adjustments	0.00
Ending G/L Balance	222,466.83
Difference	0.00

Statement Balance	223,575.65
Outstanding Deposits	49.02
Subtotal	223,624.67
Outstanding Checks	1,157.84
Differences	0.00
Ending Balance	222,466.83

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
12/26/2023	Payment	2206	SCOTT J. ROPER	184.70	0.00	184.70
12/26/2023	Payment	2207	JOSHUA G. MAIN	184.70	0.00	184.70
12/26/2023	Payment	2208	JOSEPH DINELLI	184.70	0.00	184.70
12/26/2023	Payment	2209	JYOTINDRA J. YAGNIK	184.70	0.00	184.70
12/28/2023	Payment	2210	PINELLAS COUNTY PROPERTY	50.00	0.00	50.00
12/28/2023	Payment	2211	TIMES PUBLISHING COMPANY	369.04	0.00	369.04
Total Outstanding Checks.....				1,157.84		1,157.84

Eastlake Oak
Community Development District

Check Register

11/1/2023-12/31/2023

EASTLAKE OAKS

Community Development District

**Payment Register by Fund
For the Period from 11/01/23 to 12/31/23
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
GENERAL FUND - 001								
CHECK # 2180								
001	11/07/23	ALEXANDER'S PROPERTY MAINTENANCE, INC	33934	LAWN & GROUND MAINT/PEST CONTROL/IRR SVC	R&M-Irrigation	546041-53901	\$4,410.00	
001	11/07/23	ALEXANDER'S PROPERTY MAINTENANCE, INC	34090	IRR SUPPLIES - 2 HUNTER NODES	IRR SUPPLIES - 2 HUNTER NODES/REMOVE MULCH AND WEE	549900-53901	\$820.00	
							Check Total	\$5,230.00
CHECK # 2181								
001	11/07/23	A-QUALITY POOL SERVICE	968138	OCT 2023 COMMERCIAL POOL SVCS	R&M-Pools	546074-53901	\$24.24	
001	11/07/23	A-QUALITY POOL SERVICE	968138	OCT 2023 COMMERCIAL POOL SVCS	Contracts-Pools	534078-53901	\$775.76	
001	11/07/23	A-QUALITY POOL SERVICE	968726	INSTALLED 19 HUB SPIN DISCS	R&M-Pools	546074-53901	\$1,425.11	
							Check Total	\$2,225.11
CHECK # 2182								
001	11/07/23	DEPARTMENT OF ECONOMIC OPPORTUNITY	87935	FY 2023-2024 FILLING FEE	Annual District Filing Fee	554007-51301	\$175.00	
							Check Total	\$175.00
CHECK # 2183								
001	11/07/23	PRESTIGE JANITORIAL SERVICE	5304	CLEANING SVCS OCT 2023	OCT 2023 CLEANING SUPPLIES/CLEANING SUPPLIES - HAN	534082-53901	\$42.58	
001	11/07/23	PRESTIGE JANITORIAL SERVICE	5304	CLEANING SVCS OCT 2023	CLEANING SERVICES	534082-53901	\$175.00	
							Check Total	\$217.58
CHECK # 2184								
001	11/07/23	SOLITUDE LAKE MANAGEMENT , LLC	PSI017589	OCT 2023 LAKE ALL MAINT	OCT 2023 LAKE ALL MAINT/OCTOBER 2023 LAKE/POND MAI	534021-53901	\$864.00	
							Check Total	\$864.00
CHECK # 2185								
001	11/08/23	INFRAMARK, LLC	103616	MANAGEMENT SRV OCT 2023	SEPT 2023 POSTAGE /VARIABLE CHARGES SEPT 2023	531027-51201	\$4,913.83	
							Check Total	\$4,913.83
CHECK # 2186								
001	11/08/23	PAINTMASTER, INC	22698	EXTERIOR PAINTING OF PERIMETER WALL	Misc-Contingency	549900-53901	\$9,875.00	
001	11/08/23	PAINTMASTER, INC	22683	EXTERIOR PAINTING OF PERIMETER WALL	Misc-Contingency	549900-53901	\$9,875.00	
							Check Total	\$19,750.00
CHECK # 2187								
001	11/08/23	PERSSON & COHEN P.A.	4303	GEN COUNSEL OCT 2023	GEN COUNSEL OCT 2023/GENERAL COUNSEL THRU JUNE 202	531023-51401	\$80.00	
							Check Total	\$80.00
CHECK # 2188								
001	11/15/23	STANTEC CONSULTING SERVICES, INC	2153492	GENERAL CONSULTING FY 2024	GENERAL CONSULTING FY 2024/ PROF SVCS GENERAL CONS	531013-51501	\$304.00	
							Check Total	\$304.00
CHECK # 2189								
001	11/30/23	ALEXANDER'S PROPERTY MAINTENANCE, INC	34126	LAWN & GROUND MAINT/PEST CONTROL/IRR SVC	R&M-Irrigation	546041-53901	\$4,410.00	
001	11/30/23	ALEXANDER'S PROPERTY MAINTENANCE, INC	34239	RED POINSETTIAS	LAWN & GROUND MAINT/PEST CONTROL/IRR SVC	546041-53901	\$881.40	
							Check Total	\$5,291.40
CHECK # 2190								
001	11/30/23	A-QUALITY POOL SERVICE	968578	NOV 2023 COMMERCIAL POOL SVCS	R&M-Pools	546074-53901	\$24.24	
001	11/30/23	A-QUALITY POOL SERVICE	968578	NOV 2023 COMMERCIAL POOL SVCS	Contracts-Pools	534078-53901	\$775.76	
							Check Total	\$800.00
CHECK # 2191								
001	11/30/23	INFRAMARK, LLC	104822	NOV 2023 MANAGEMENT SVCS	SEPT 2023 POSTAGE /VARIABLE CHARGES SEPT 2023	531027-51201	\$4,913.83	
001	11/30/23	INFRAMARK, LLC	104963	Postage - Variable Charges for the Month of: Octob	Postage and Freight	541006-51301	\$7.56	
							Check Total	\$4,921.39

EASTLAKE OAKS

Community Development District

**Payment Register by Fund
For the Period from 11/01/23 to 12/31/23
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 2192							
001	11/30/23	PRESTIGE JANITORIAL SERVICE	5347	OCT 2023 CLEANING SUPPLIES	OCT 2023 CLEANING SUPPLIES/CLEANING SUPPLIES - HAN	534082-53901	\$42.58
001	11/30/23	PRESTIGE JANITORIAL SERVICE	5347	OCT 2023 CLEANING SUPPLIES	CLEANING SERVICES	534082-53901	\$175.00
						Check Total	<u>\$217.58</u>
CHECK # 2193							
001	11/30/23	SOLITUDE LAKE MANAGEMENT , LLC	PSI023692	NOV 2023 LAKE ALL MAINT	OCT 2023 LAKE ALL MAINT/OCTOBER 2023 LAKE/POND MAI	534021-53901	\$864.00
						Check Total	<u>\$864.00</u>
CHECK # 2194							
001	11/30/23	TIMES PUBLISHING COMPANY	17543-111923	RFP AUDIT SERVICES	FY24 MEETING SCHEDULE/RFP AUDIT SERVICES	548002-51301	\$369.04
						Check Total	<u>\$369.04</u>
CHECK # 2199							
001	12/12/23	ALEXANDER'S PROPERTY MAINTENANCE, INC	34339	IRRIGATION REPAIRS 11/30/23	LAWN & GROUND MAINT/PEST CONTROL/IRR SVC	546041-53901	\$171.25
						Check Total	<u>\$171.25</u>
CHECK # 2200							
001	12/12/23	GRACE CONSTRUCTION GROUP INC	233141-0002	MONUMENT SIGN - COMPLETION OF DEMO - PAYMENT 2/4	Misc-Contingency	549900-53901	\$25,000.00
						Check Total	<u>\$25,000.00</u>
CHECK # 2201							
001	12/12/23	ILLUMINATIONS HOLIDAY LIGHTING INC	551123	Holiday Lighting Deposit	BALANCE/Holiday Lighting Deposit	549900-53901	\$4,500.00
						Check Total	<u>\$4,500.00</u>
CHECK # 2202							
001	12/12/23	INFRAMARK, LLC	105376	VARIABLE CHARGES	Postage - Variable Charges for the Month of: Octob	541006-51301	\$6.30
						Check Total	<u>\$6.30</u>
CHECK # 2203							
001	12/15/23	GRACE CONSTRUCTION GROUP INC	233141-0003	MONUMENT SIGN - CMU BLOCK INSTALLATION - PAYMENT 3	Misc-Contingency	549900-53901	\$25,000.00
						Check Total	<u>\$25,000.00</u>
CHECK # 221							
001	11/04/23	EASTLAKE OAKS CDD	102623-4131	TRANSFER MMA TO GF	Cash with Fiscal Agent	103000	\$19,000.00
						Check Total	<u>\$19,000.00</u>
CHECK # 2210							
001	12/28/23	PINELLAS COUNTY PROPERTY	2364	NON AD VALOR SPEC ASSESS 2023	Property Appraiser Tax/NON AD VALOR SPEC ASSESS 20	549070-51301	\$50.00
						Check Total	<u>\$50.00</u>
CHECK # 2211							
001	12/28/23	TIMES PUBLISHING COMPANY	17543-113023	LEGAL ADS-AUDIT SERVICES 11/19/23	Legal Advertising	548002-51301	\$11.26
001	12/28/23	TIMES PUBLISHING COMPANY	17543-120623	COMMITTEE MEETING	Legal Advertising	548002-51301	\$357.78
						Check Total	<u>\$369.04</u>
CHECK # DD382							
001	11/06/23	FRONTIER - ACH	13205-101323	SRVC PRD 10/13-11/12/23	BILL PRD 09/13/23-10/12/23	541016-53901	\$85.98
						Check Total	<u>\$85.98</u>
CHECK # DD383							
001	11/22/23	CITY OF OLDSMAR -ACH	110623	ACH SRV PRD 10/2-11/1/23	SERVICE FOR 9/2/23-10/9/23	543018-53901	\$436.77
						Check Total	<u>\$436.77</u>
CHECK # DD384							
001	12/06/23	FRONTIER - ACH	13205-111323	SRVC PRD 11/13-12/12/23	BILL PRD 09/13/23-10/12/23	541016-53901	\$85.98
						Check Total	<u>\$85.98</u>
CHECK # DD385							
001	11/21/23	TAMPA ELECTRIC CO. - ACH	103123	ACH SRV PRD 9/27-10/25/23	Electricity - Streetlighting/SERVICE FOR 7/27-8/24	543013-53901	\$2,202.80
						Check Total	<u>\$2,202.80</u>

EASTLAKE OAKS

Community Development District

**Payment Register by Fund
For the Period from 11/01/23 to 12/31/23
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 2205							
001	12/26/23	DARLENE LAZIER	PAYROLL	December 26, 2023 Payroll Posting			\$184.70
						Check Total	<u>\$184.70</u>
CHECK # 2206							
001	12/26/23	SCOTT J. ROPER	PAYROLL	December 26, 2023 Payroll Posting			\$184.70
						Check Total	<u>\$184.70</u>
CHECK # 2207							
001	12/26/23	JOSHUA G. MAIN	PAYROLL	December 26, 2023 Payroll Posting			\$184.70
						Check Total	<u>\$184.70</u>
CHECK # 2208							
001	12/26/23	JOSEPH DINELLI	PAYROLL	December 26, 2023 Payroll Posting			\$184.70
						Check Total	<u>\$184.70</u>
CHECK # 2209							
001	12/26/23	JYOTINDRA J. YAGNIK	PAYROLL	December 26, 2023 Payroll Posting			\$184.70
						Check Total	<u>\$184.70</u>
						Fund Total	<u>\$124,054.55</u>

Total Checks Paid	\$124,054.55
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EASTLAKE OAKS
Community Development District
Financial Report
February 29, 2024

Prepared by



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EASTLAKE OAKS

Community Development District

Financial Statements

(Unaudited)

February 29, 2024

Balance Sheet
February 29, 2024

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 61,259
Accounts Receivable	4,240
Investments:	
Money Market Account	347,514
TOTAL ASSETS	\$ 413,013
<u>LIABILITIES</u>	
Accounts Payable	\$ 8,226
Accrued Expenses	2,004
TOTAL LIABILITIES	10,231
<u>FUND BALANCES</u>	
Assigned to:	
Operating Reserves	59,401
Reserves - Ponds	28,830
Reserves - Recreation Facilities	28,330
Unassigned:	286,221
TOTAL FUND BALANCES	\$ 407,282
TOTAL LIABILITIES & FUND BALANCES	\$ 413,013

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 29, 2024

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
REVENUES					
Interest - Investments	\$ 7,165	\$ 6,449	\$ 5,517	\$ (932)	77.00%
Special Assmnts- Tax Collector	238,847	214,962	232,636	17,674	97.40%
Special Assmnts- CDD Collected	829	746	796	50	96.02%
Special Assmnts- Discounts	(9,586)	(8,627)	(9,203)	(576)	96.00%
Pool Access Key Fee	350	315	20	(295)	5.71%
TOTAL REVENUES	237,605	213,845	229,766	15,921	96.70%

EXPENDITURES

Administration

P/R-Board of Supervisors	6,000	2,500	2,000	500	33.33%
FICA Taxes	459	191	220	(29)	47.93%
ProfServ-Dissemination Agent	1,000	417	-	417	0.00%
ProfServ-Engineering	1,574	656	304	352	19.31%
ProfServ-Legal Services	3,500	1,458	240	1,218	6.86%
ProfServ-Mgmt Consulting	58,966	24,569	24,569	-	41.67%
Auditing Services	4,350	-	-	-	0.00%
Postage and Freight	500	208	45	163	9.00%
Insurance - General Liability	6,855	6,855	6,860	(5)	100.07%
Printing and Binding	200	83	1	82	0.50%
Legal Advertising	2,000	833	738	95	36.90%
Miscellaneous Services	1,000	417	-	417	0.00%
Misc-Assessment Collection Cost	4,852	2,022	4,519	(2,497)	93.14%
Misc-Web Hosting	1,000	417	-	417	0.00%
Office Supplies	200	83	-	83	0.00%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	92,631	40,884	39,671	1,213	42.83%

Field

Contracts-Lake and Wetland	9,972	4,155	4,320	(165)	43.32%
Contracts-Landscape	55,400	23,083	22,491	592	40.60%
Contracts-Pools	9,600	4,000	4,000	-	41.67%
Contracts-Cleaning Services	2,584	1,077	1,088	(11)	42.11%
Telephone, Cable & Internet Service	1,032	430	430	-	41.67%
Electricity - Streetlights	26,300	10,958	10,515	443	39.98%
Utility - Water	5,500	2,292	2,865	(573)	52.09%
R&M-Irrigation	10,000	4,167	4,449	(282)	44.49%
R&M-Pools	10,000	4,167	1,425	2,742	14.25%
Misc-Contingency	14,586	6,078	65,884	(59,806)	451.69%
Total Field	144,974	60,407	117,467	(57,060)	81.03%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 29, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
TOTAL EXPENDITURES	237,605	101,291	157,138	(55,847)	66.13%
Excess (deficiency) of revenues Over (under) expenditures	-	112,554	72,628	(39,926)	0.00%
Net change in fund balance	\$ -	\$ 112,554	\$ 72,628	\$ (39,926)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)	334,654	334,654	334,654		
FUND BALANCE, ENDING	\$ 334,654	\$ 447,208	\$ 407,282		

EASTLAKE OAKS

Community Development District

Supporting Schedules

February 29, 2024

**Non-Ad Valorem Special Assessments - Pinellas County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2024**

					Allocation by Fund	
Date Received	Net Amount Received	Discount/ (Penalties) Amount	Collection Cost	Gross Amount Received	General Fund	
ASSESSMENTS LEVIED FY 2024				\$ 238,847	\$	238,847
Allocation %				100%		100%
11/13/23	\$ 752	\$ 43	\$ 15	\$ 810	\$	810
11/14/23	\$ 22,627	\$ 962	\$ 462	\$ 24,051	\$	24,051
11/24/23	\$ 14,824	\$ 630	\$ 303	\$ 15,757	\$	15,757
12/07/23	\$ 146,684	\$ 6,236	\$ 2,994	\$ 155,914	\$	155,914
12/01/23	\$ 24,968	\$ 1,061	\$ 510	\$ 26,539	\$	26,539
12/21/23	\$ 1,778	\$ 74	\$ 36	\$ 1,889	\$	1,889
12/13/23	\$ 2,357	\$ 83	\$ 48	\$ 2,488	\$	2,488
01/19/24	\$ 990	\$ 31	\$ 20	\$ 1,041	\$	1,041
02/16/24	\$ 3,982	\$ 83	\$ 81	\$ 4,147	\$	4,147
TOTAL	\$ 218,963	\$ 9,203	\$ 4,468	\$ 232,635	\$	232,635
% COLLECTED				97%		97%
TOTAL OUTSTANDING				\$ 6,212	\$	6,212

Cash and Investment Report

February 29, 2024

General Fund

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Yield</u>	<u>Maturity</u>	<u>Balance</u>
Checking Account	Southstate Bank	Operating Account		n/a	\$ 61,259
Money Market	Valley National Bank	Public Funds Money Market	5.38%	n/a	\$ 347,514
				Total	\$ 408,773

Eastlake Oaks CDD

Bank Reconciliation

Bank Account No. 1913 SouthState GF
 Statement No. 02-24-B
 Statement Date 2/29/2024

G/L Balance (LCY)	61,258.74	Statement Balance	67,352.49
G/L Balance	61,258.74	Outstanding Deposits	66.50
Positive Adjustments	0.00		
	<hr/>		
Subtotal	61,258.74	Subtotal	67,418.99
Negative Adjustments	0.00	Outstanding Checks	6,160.25
	<hr/>	Differences	0.00
Ending G/L Balance	61,258.74	Ending Balance	61,258.74
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
1/20/2024	Payment	DD393	Payment of Invoice 005035	1,021.91	0.00	1,021.91
2/13/2024	Payment	2228	PRESTIGE JANITORIAL SERVICE	217.58	0.00	217.58
2/20/2024	Payment	2231	INFRAMARK, LLC	4,920.76	0.00	4,920.76
Total Outstanding Checks.....				6,160.25		6,160.25

EASTLAKE OAKS

Community Development District

Check Register

01/1/2024-02/29/2024

EASTLAKE OAKS

Community Development District

**Payment Register by Fund
For the Period from 01/01/24 to 02/29/24
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001							
CHECK # 2212							
001	01/03/24	ALEXANDER'S PROPERTY MAINTENANCE, INC	34297	LAWN & GROUND MAINT/PEST CONTROL/IRR SVC	R&M-Irrigation	546041-53901	\$4,410.00
001	01/03/24	ALEXANDER'S PROPERTY MAINTENANCE, INC	34429	IRRIGATION REPAIRS 12/19/23	LAWN & GROUND MAINT/PEST CONTROL/IRR SVC/IRRIGATIO	546041-53901	\$210.59
Check Total							\$4,620.59
CHECK # 2213							
001	01/03/24	A-QUALITY POOL SERVICE	968980	DEC 2023 COMMERCIAL POOL SVCS	INSTALLED 19 HUB SPIN DISCS	546074-53901	\$800.00
Check Total							\$800.00
CHECK # 2214							
001	01/03/24	INFRAMARK, LLC	106898	ASSESSMENT ROLL SERVICES FY2022	ProfServ-Special Assessment	531038-51301	\$4,240.00
001	01/03/24	INFRAMARK, LLC	107027	MGMT SERV DEC 23	ADMIN FEES DEC 23	531027-51201	\$4,913.83
001	01/03/24	INFRAMARK, LLC	107027	MGMT SERV DEC 23	POSTAGE	541006-51301	\$19.53
001	01/03/24	INFRAMARK, LLC	107027	MGMT SERV DEC 23	COPIES	547001-51301	\$0.50
Check Total							\$9,173.86
CHECK # 2215							
001	01/03/24	PRESTIGE JANITORIAL SERVICE	5370	NOV 2023 CLEANING SUPPLIES	OCT 2023 CLEANING SUPPLIES/CLEANING SUPPLIES - HAN	534082-53901	\$42.58
001	01/03/24	PRESTIGE JANITORIAL SERVICE	5370	NOV 2023 CLEANING SUPPLIES	CLEANING SERVICES	534082-53901	\$175.00
Check Total							\$217.58
CHECK # 2216							
001	01/03/24	SOLITUDE LAKE MANAGEMENT , LLC	PSI033166	DEC 2023 WATER MGMT TREATMENT	OCT 2023 LAKE ALL MAINT/OCTOBER 2023 LAKE/POND MAI	534021-53901	\$864.00
Check Total							\$864.00
CHECK # 2217							
001	01/04/24	CITY OF OLDSMAR -ACH	120623 ACH	SRV PRD 11/2-12/1/23	7/2/23 - 8/1/23 WATER UTILITIES	543018-53901	\$476.25
001	01/04/24	CITY OF OLDSMAR -ACH	010124 CHECK	SERV PRD 12/02/23-01/01/24	SERVICE FOR 10/2/23-11/1/23	543018-53901	\$545.66
Check Total							\$1,021.91
CHECK # 2222							
001	01/30/24	ALEXANDER'S PROPERTY MAINTENANCE, INC	34515	Alexanders/ Remove 1 01/09/2024	Misc-Contingency	549900-53901	\$475.00
Check Total							\$475.00
CHECK # 2223							
001	01/30/24	ILLUMINATIONS HOLIDAY LIGHTING INC	55124	HOLIDAY LIGHTNING 2/2 DEPOSIT	BALANCE/Holiday Lighting Deposit/HOLIDAY LIGHTNING	549900-53901	\$4,500.00
Check Total							\$4,500.00
CHECK # 2224							
001	01/30/24	INFRAMARK, LLC	108537	JAN 2024 MANAGEMENT SVCS	ASSESSMENT ROLL SERVICES FY2022	531027-51201	\$4,913.83
Check Total							\$4,913.83
CHECK # 2225							
001	01/30/24	PERSSON & COHEN P.A.	4551	GEN COUNSEL DEC 2023 Agenda Package for 12/14/24 m	GEN COUNSEL OCT 2023/GENERAL COUNSEL THRU JUNE 202	531023-51401	\$80.00
Check Total							\$80.00
CHECK # 2226							
001	02/13/24	ALEXANDER'S PROPERTY MAINTENANCE, INC	34486	JAN '24 LANDSCAPE MAINT/IRR SRVC	LAWN & GROUND MAINT/PEST CONTROL/IRR SVC	546041-53901	\$4,630.50
Check Total							\$4,630.50
CHECK # 2227							
001	02/13/24	A-QUALITY POOL SERVICE	969389	JAN 2024 POOL SERVICE	JAN 2024 POOL SERVICE-INSTALLED 19 HUB SPIN DISCS	546074-53901	\$845.00
Check Total							\$845.00
CHECK # 2228							
001	02/13/24	PRESTIGE JANITORIAL SERVICE	5395	CLNNG SVCS JAN'24/HAND SOAP/TOILET PAPER	OCT 2023 CLEANING SUPPLIES/CLEANING SUPPLIES - HAN	534082-53901	\$42.58
001	02/13/24	PRESTIGE JANITORIAL SERVICE	5395	CLNNG SVCS JAN'24/HAND SOAP/TOILET PAPER	CLEANING SERVICES	534082-53901	\$175.00
Check Total							\$217.58
CHECK # 2229							

EASTLAKE OAKS

Community Development District

**Payment Register by Fund
For the Period from 01/01/24 to 02/29/24
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
001	02/13/24	SOLITUDE LAKE MANAGEMENT , LLC	PSI036826	JAN 24 LAKE ALL MAINT Annual Maintenance January	OCT 2023 LAKE ALL MAINT/OCTOBER 2023 LAKE/POND MAI	534021-53901	\$864.00	
						Check Total	<u>\$864.00</u>	
CHECK # 2230								
001	02/20/24	ALEXANDER'S PROPERTY MAINTENANCE, INC	4955	REMOVE DEAD PALM BY FRONT AND GRIND STUMP 01.23.20	Alexanders/ Remove 1 01/09/2024	549900-53901	\$300.00	
001	02/20/24	ALEXANDER'S PROPERTY MAINTENANCE, INC	34668	MAIN LINE PIPE REPAIRS/VALVE REPAIRS 02.15.24	Alexanders/ Remove 1 01/09/2024	549900-53901	\$327.13	
						Check Total	<u>\$627.13</u>	
CHECK # 2231								
001	02/20/24	INFRAMARK, LLC	109085	MGMT SERVICES JAN 24	POSTAGE	541006-51301	\$6.93	
001	02/20/24	INFRAMARK, LLC	109989	FEB 2024 MANAGEMENT SVCS	ADMIN FEES	531027-51201	\$4,913.83	
						Check Total	<u>\$4,920.76</u>	
CHECK # DD387								
001	01/08/24	FRONTIER - ACH	121323-8763 ACH	SERV PRD 12/13-01/12/23	BILL PRD 09/13/23-10/12/23	541016-53901	\$85.98	
						Check Total	<u>\$85.98</u>	
CHECK # DD390								
001	01/09/24	TAMPA ELECTRIC CO. - ACH	121823-84749 ACH	SERV PRD 10/21-11/20/23 -Tampa Electric Service.	SERVICE FOR 8/25-9/26/2023-Tampa Electric Service.	543013-53901	\$2,264.38	
001	01/09/24	TAMPA ELECTRIC CO. - ACH	005057-ADJUSTMENT	Credit Memo 000068	SERVICE FOR 8/25-9/26/2023-Tampa Electric Service.	543013-53901	(\$31.70)	
						Check Total	<u>\$2,232.68</u>	
CHECK # DD391								
001	01/19/24	TAMPA ELECTRIC CO. - ACH	122823-84749 ACH	SERV PRD 11/21-12/20/23	SERVICE FOR 8/25-9/26/2023	543013-53901	\$2,299.99	
001	01/19/24	TAMPA ELECTRIC CO. - ACH	CM-INV.005047 ADJ	Credit Memo 000069	SERVICE FOR 8/25-9/26/2023	543013-53901	(\$27.00)	
001	01/19/24	TAMPA ELECTRIC CO. - ACH	CM-INV005047-ADJ 2	Credit Memo 000070	SERVICE FOR 8/25-9/26/2023	543013-53901	(\$0.99)	
						Check Total	<u>\$2,272.00</u>	
CHECK # DD392								
001	02/06/24	FRONTIER - ACH	13205-011324	SERV PRD 01/13-01/12/24	BILL PRD 09/13/23-10/12/23	541016-53901	\$85.98	
						Check Total	<u>\$85.98</u>	
CHECK # DD393								
001	01/20/24	CITY OF OLDSMAR -ACH	010123	SERV PRD 12/01/23-01/01/24	7/2/23 - 8/1/23 WATER UTILITIES	543018-53901	\$1,021.91	
						Check Total	<u>\$1,021.91</u>	
CHECK # DD394								
001	02/01/24	TAMPA ELECTRIC CO. - ACH	EOAKS-020124	SERV PRD 12/28/23-01/26/24	Electricity - Streetlighting	543013-53901	\$661.30	
						Check Total	<u>\$661.30</u>	
CHECK # DD395								
001	02/21/24	CITY OF OLDSMAR -ACH	020524 ACH	Feb2024 SERV PRD 12/20-01/24/24	7/2/23 - 8/1/23 WATER UTILITIES	543018-53901	\$245.77	
						Check Total	<u>\$245.77</u>	
CHECK # DD396								
001	02/26/24	TAMPA ELECTRIC CO. - ACH	012924 ACH	Dec- Jan 12/28/23-01/26/24	Electricity - Streetlighting	543013-53901	\$1,550.31	
						Check Total	<u>\$1,550.31</u>	
						Fund Total	<u>\$46,927.67</u>	
							Total Checks Paid	<u>\$46,927.67</u>

RESOLUTION 2024-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EASTLAKE OAKS COMMUNITY DEVELOPMENT DISTRICT CONFIRMING THE DISTRICT’S USE OF THE PINELLAS COUNTY SUPERVISOR OF ELECTIONS TO CONTINUE CONDUCTING THE DISTRICT’S ELECTION OF SUPERVISORS IN CONJUNCTION WITH THE GENERAL ELECTION

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

WHEREAS, the Board of Supervisors of the Eastlake Oaks Community Development District (hereinafter the “Board”) seeks to implement Section 190.006(3)(A)(2)(c), Florida Statutes and to instruct the Pinellas County Supervisor of Elections (the “Supervisor”) to conduct the District’s General Elections.

WHEREAS, the Supervisor has requested the District adopt a Resolution confirming the District’s use of the Supervisor for the purpose of conducting the District’s future supervisor elections in conjunction with the General Election; and

WHEREAS, the District desires to continue to use the Supervisor for the purpose of conducting the District’s supervisor elections in conjunction with the General Election.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE EASTLAKE OAKS COMMUNITY DEVELOPMENT DISTRICT:

Section 1. The Board is currently made up of the following individuals: Nick Yagnik, Darlene Lazier, Joshua Main, Scott Roper and Joseph Dinelli.

Section 2. The term of office for each member of the Board is as follows:

Supervisor Yagnik	Seat 1	four year - expires 11/2026
Supervisor Main	Seat 2	four year – expires 11/2026
Supervisor Lazier	Seat 3	four year – expires 11/2026
Supervisor Roper	Seat 4	four year – expires 11/2024
Supervisor Dinelli	Seat 5	four year – expires 11/2024

Section 3. Seat 4 currently held by Scott Roper and Seat 5 currently held by Joseph Dinelli are scheduled for the General Election in November 2024.

Section 4. Pursuant to Section 190.006(8), Florida Statutes, members of the Board shall be entitled to receive for his or her services an amount not to exceed \$200 per meeting of the Board, not to exceed \$4,800 per year per member.

Section 5. The term of office for the individuals to be elected to the Board in the November 2024 General Election is four years.

Section 6. The new Board members shall assume office on the second Tuesday following their election.

Section 7. The District hereby instructs the Supervisor to continue conducting the District's elections in conjunction with the General Election. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

PASSED AND ADOPTED THIS 11TH DAY OF APRIL 2024.

ATTEST:

**EASTLAKE OAKS COMMUNITY
DEVELOPMENT DISTRICT**

David Wenck
Secretary

Nick Yagnik
Chairman



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

January 3, 2024

Eastlake Oaks Community Development District
Inframark Infrastructure Management Services
210 N University Drive, Suite 703
Coral Springs, FL 33071

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines and Frank (“we”) audit the financial statements of Eastlake Oaks Community Development District, (the “District”), which comprise governmental activities and each major fund as of and for the years ended September 30, 2023, 2024, and 2025, 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 years ending September 30, 2023, 2024, and 2025, and thereafter if mutually agreed upon by Eastlake Oaks Community Development District and Berger, Toombs, Elam, Gaines and Frank.

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:

Fort Pierce / Stuart



Eastlake Oaks Community Development District
January 3, 2024
Page 2

- 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 and Generally Accepted Governmental Auditing Standards.

Eastlake Oaks Community Development District
January 3, 2024
Page 3

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

Management is responsible for:

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

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

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

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

Eastlake Oaks Community Development District
January 3, 2024
Page 4

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

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

1. That management has fulfilled its responsibilities as set out in the terms of this engagement 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 Eastlake Oaks Community Development District's financial statements. Our report will be addressed to the Board of Eastlake Oaks 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 Eastlake Oaks 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, which must be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2024, and if the draft is timely reviewed by Management, the District shall receive the final audit by June 15, 2024.



Eastlake Oaks Community Development District
January 3, 2024
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Other Relevant Information

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

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

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, 2023 will not exceed \$3,550, unless the scope of the engagement is changed, the assistance which of Eastlake Oaks 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. Our fee for the years ending September 30, 2024 and 2025 will not exceed \$3,550. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by of Eastlake Oaks 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 Eastlake Oaks Community Development District, of Eastlake Oaks 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.

Eastlake Oaks Community Development District
January 3, 2024
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Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Eastlake Oaks 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 New River 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 New River 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 engagement 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 New River Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, of New River 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 New River 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 New River Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.



Eastlake Oaks Community Development District
January 3, 2024
Page 7

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

Sincerely,

*Berger Toombs Elam
Gaines + Frank*

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

Confirmed on behalf of the addressee:

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

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

November 30, 2022

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, 2022. 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, 2022, 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, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND EASTLAKE OAKS COMMUNITY
DEVELOPMENT DISTRICT
(DATED JANUARY 3, 2024)**

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

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

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

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

**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: Eastlake Oaks CDD

By: _____

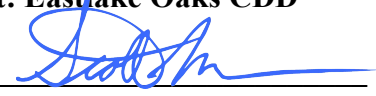
By: _____

Title: Director

Title: Chairman

Date: January 3, 2024

Date: 1-4-2024



Estimate



P.O. Box 5420
 Clearwater, FL 33758
 +1 7275357314
 Info@AlexandersPM.Com
 AlexandersPM.com

ADDRESS
Eastlake Oaks CDD EMAIL INVOICE TO: inframark@avidbill.com 2654 Cypress Ridge Blvd Ste 101 Wesley Chapel, FL 33544

SHIP TO
Eastlake Oaks CDD 1619 Gray Bark Dr Oldsmar, FL

ESTIMATE #	DATE	
3449	05/10/2022	

SALES MANAGER

Mike Mitchell, Tree Division Mgr

DESCRIPTION	QTY	RATE	AMOUNT
55 Oaks 2 around pool area 53 on Tampa Road by wall, \$80 per tree Trim and elevate	1	4,400.00	4,400.00

Approval acknowledges - the above prices, specifications and conditions are satisfactory, and are hereby accepted. Work is authorized as specified above.

Upon approval, please sign and return.

SUBTOTAL	4,400.00
TAX	0.00
TOTAL	\$4,400.00

Accepted By

Accepted Date

 Estimate prices are valid for 30 days.
 Payment terms are Due Upon Completion.
 Thank you for your business! We appreciate it.

Alexander's Property Maintenance, Inc.
 P.O. Box 5420
 Clearwater, FL 33758 US
 Info@AlexandersPM.Com
 AlexandersPM.com

Estimate

ADDRESS
Eastlake Oaks CDD c/o Inframark 2654 Cypress Ridge Blvd Ste 101 Wesley Chapel, FL 33544

SHIP TO
Eastlake Oaks CDD 1619 Gray Bark Dr Oldsmar, FL

ESTIMATE #	DATE
3931	02/21/2023

SALES MANAGER

Mike Mitchell, Tree Division Mgr

DESCRIPTION	QTY	RATE	AMOUNT
Trim and boot (43) Washingtonia Palms	43	60.00	2,580.00
Trim and boot (17) Sabal Palms	17	40.00	680.00
(1) Pineapple Palm	1	70.00	70.00

The above prices, specifications and conditions are satisfactory, and are hereby accepted. You are authorized to do the work specified. Payments will be made as outlined above.

We truly appreciate your business. Upon approval, please sign and return.

SUBTOTAL	3,330.00
TAX	0.00
TOTAL	\$3,330.00

Accepted By

Accepted Date

Estimate



P.O. Box 5420
 Clearwater, FL 33758
 +1 7275357314
 Info@AlexandersPM.Com
 AlexandersPM.com

ADDRESS
Eastlake Oaks CDD c/o Inframark 2654 Cypress Ridge Blvd Ste 101 Wesley Chapel, FL 33544

SHIP TO
Eastlake Oaks CDD 1619 Gray Bark Dr Oldsmar, FL

ESTIMATE #	DATE
4874	01/03/2024

SALES MANAGER
 Mike Mitchell, Tree Division Mgr

DESCRIPTION	QTY	RATE	AMOUNT
Remove 1 dead Washingtonia and grind stump at end of property		475.00	475.00

Approval acknowledges - the above prices, specifications and conditions are satisfactory, and are hereby accepted. Work is authorized as specified above.

Upon approval, please sign and return.

SUBTOTAL	475.00
TAX	0.00
TOTAL	\$475.00

Accepted By

Accepted Date

 Estimate prices are valid for 30 days.
 Payment terms are Due Upon Completion.
 Thank you for your business! We appreciate it.



Work Order	00498008	Account	Eastlake Oaks CDD
Work Order	00498008	Contact	David Wenck
Number		Address	Shady Oaks Drive & Tampa Road Oldsmar, FL 34677
Created Date	2/15/2024		

Work Details

Specialist	Treated algae, submerged weeds, and various	Prepared By	Evan Cramer
Comments to	grasses.		
Customer			

Work Order Assets

Asset	Status	Product Work Type
Eastlake Oaks Cdd-Lake-ALL	Treated	

Service Parameters

Asset	Product Work Type	Specialist Comments to Customer
Eastlake Oaks Cdd-Lake-ALL	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Eastlake Oaks Cdd-Lake-ALL	SHORELINE WEED CONTROL	
Eastlake Oaks Cdd-Lake-ALL	LAKE WEED CONTROL	
Eastlake Oaks Cdd-Lake-ALL	ALGAE CONTROL	
Eastlake Oaks Cdd-Lake-ALL		