

Eastlake Oaks Community Development District

Board of Supervisors

- Scott Roper, Chairman
- Darlene Lazier, Vice Chairperson
- Nick Yagnik, Assistant Secretary
- Ryland Galmish, Assistant Secretary
- Joseph Dinelli, Assistant Secretary
- Andrew Mendenhall, District Manager

Meeting Agenda

Telephone #: 1-800-747-5150

Access Code: 2758201

Thursday, October 8, 2020 – 6:00 p.m.

1. **Roll Call**
2. **Approval of the Consent Agenda**
 - A. Minutes of the August 13, 2020 Meeting
 - B. August 2020 Financial Statements, Check Register and July Through August 2020 Invoices
 - C. Fiscal Year 2020 Audit Engagement Letter
3. **Manager's Report**
4. **Supervisors' Requests**
5. **Audience Comments**
6. **Adjournment**

The next meeting is scheduled for Thursday, December 10, 2020, at 6:00 p.m.

District Office:

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

Meeting Location:

Via Teleconference
Phone #: 800-747-5150
Access Code: 2758201

Tampa Bay Times

tampabay.com

- Ad Proof -

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**NOTICE OF MEETING
EASTLAKE OAKS
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Eastlake Oaks Community Development District will hold their meetings for Fiscal Year 2021 on the second Thursday of every other month, at 6:00 p.m. in the Board Room of the Holiday Inn Express, 3990 Tampa Road, Oldsmar, Florida.

- October 8, 2020
- December 10, 2020
- February 11, 2021
- April 8, 2021
- June 10, 2021
- August 12, 2021

Please note that due to the ongoing nature of the COVID-19 public health emergency, it may be necessary to hold the above referenced meetings utilizing communications media technology in order to protect the health and safety of the public or held at an alternative physical location other than the location indicated above. To that end, anyone wishing to participate in such meetings should contact the District Manager's Office prior to each meeting to confirm the applicable meeting access and/or location information. Additionally, interested parties may refer to the District's website for the latest information: <https://www.eastlakeoaksccd.com>.

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.

There may be occasions when one or more Supervisors will participate via telephone. 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.

Andrew Mendenhall, PMP
District Manager

September 23, 2020

0000110330

Run Date **Product** **Placement** **Position** **Zone**

Tampa Bay Times

tampabay.com

- Ad Proof -

09/17/2020

Order Confirmation

Ad Order Number

0000110330

Customer

EASTLAKE OAKS CDD

Payor Customer

EASTLAKE OAKS CDD

PO Number

Sales Rep.

jmitotes

Customer Account

117543

Payor Account

117543

Ordered By

Janice

E-Mail

jmitotes@tampabay.com

Customer Address

210 N UNIVERSITY DR, STE 702
CORAL SPRINGS FL 33071 USA

Payor Address

210 N UNIVERSITY DR, STE 702
CORAL SPRINGS FL 33071 USA

Customer Fax

9543451292

Order Taker

jmitotes

Customer E-Mail

Janice.Swade@inframark.com

Order Source

Customer Phone

9547535841

Payor Phone

9547535841

Special Pricing

Tear Sheets

0

Proofs

0

Affidavits

1

Blind Box

Promo Type

Materials

Invoice Text

Notice of FY 2021 Meeting Schedule

Ad Order Notes

Net Amount

\$384.66

Tax Amount

\$0.00

Total Amount

\$384.66

Payment Method

Invoice

Payment Amount

\$0.00

Amount Due

\$384.66

EASTLAKE OAKS

Community Development District

Financial Report

August 31, 2020

(Unaudited)

Prepared by



EASTLAKE OAKS

Community Development District

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EASTLAKE OAKS

Community Development District

Financial Statements

(Unaudited)

August 31, 2020

Balance Sheet
August 31, 2020

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 22,319
Investments:	
Money Market Account	317,030
TOTAL ASSETS	\$ 339,349
<u>LIABILITIES</u>	
Accounts Payable	\$ 6,329
TOTAL LIABILITIES	6,329
<u>FUND BALANCES</u>	
Assigned to:	
Operating Reserves	57,935
Reserves - Ponds	28,830
Reserves - Recreation Facilities	28,330
Unassigned:	217,925
TOTAL FUND BALANCES	\$ 333,020
TOTAL LIABILITIES & FUND BALANCES	\$ 339,349

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-20 ACTUAL
REVENUES				
Interest - Investments	\$ 1,000	\$ 1,655	165.50%	\$ 70
Special Assmnts- Tax Collector	238,846	238,847	100.00%	-
Special Assmnts- CDD Collected	829	796	96.02%	-
Special Assmnts- Discounts	(9,587)	(9,077)	94.68%	-
Pool Access Key Fee	350	200	57.14%	25
TOTAL REVENUES	231,438	232,421	100.42%	95

EXPENDITURES

Administration

P/R-Board of Supervisors	6,000	6,800	113.33%	1,800
FICA Taxes	459	520	113.29%	138
ProfServ-Dissemination Agent	1,000	-	0.00%	-
ProfServ-Engineering	1,574	1,489	94.60%	-
ProfServ-Legal Services	5,000	3,878	77.56%	1,184
ProfServ-Mgmt Consulting Serv	52,458	48,087	91.67%	4,372
ProfServ-Special Assessment	4,241	4,241	100.00%	-
Auditing Services	4,350	4,350	100.00%	-
Postage and Freight	500	161	32.20%	5
Insurance - General Liability	6,295	6,053	96.16%	-
Printing and Binding	2,500	201	8.04%	2
Legal Advertising	2,000	1,430	71.50%	-
Miscellaneous Services	1,500	2,146	143.07%	56
Misc-Assessmnt Collection Cost	4,777	4,645	97.24%	-
Office Supplies	200	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	93,029	84,176	90.48%	7,557

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-20 ACTUAL
Field				
Contracts-Lake and Wetland	9,972	9,141	91.67%	831
Contracts-Landscape	37,800	29,659	78.46%	4,099
Contracts-Pools	8,340	7,625	91.43%	675
Contracts-Cleaning Services	2,100	2,000	95.24%	218
Electricity - Streetlighting	18,000	15,132	84.07%	1,444
Utility - Water	5,500	3,295	59.91%	546
R&M-Irrigation	15,000	1,847	12.31%	-
R&M-Pools	10,000	3,497	34.97%	-
Misc-Contingency	31,697	27,784	87.65%	6,273
Total Field	138,409	99,980	72.24%	14,086
TOTAL EXPENDITURES	231,438	184,156	79.57%	21,643
Excess (deficiency) of revenues Over (under) expenditures	-	48,265	0.00%	(21,548)
Net change in fund balance	\$ -	\$ 48,265	0.00%	\$ (21,548)
FUND BALANCE, BEGINNING (OCT 1, 2019)	284,755	284,755		
FUND BALANCE, ENDING	\$ 284,755	\$ 333,020		

EASTLAKE OAKS

Community Development District

Supporting Schedules

August 31, 2020

EASTLAKE OAKS

Community Development District

**Non-Ad Valorem Special Assessments - Pinellas County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2020**

					Allocation by Fund	
Date Received	Net Amount Received	Discount/ (Penalties) Amount	Collection Cost	Gross Amount Received	General Fund	
ASSESSMENTS LEVIED FY 2020				\$ 238,846	\$	238,846
Allocation %				100%		100%
11/18/19	\$ 569	\$ 34	\$ 12	\$ 615	\$	615
11/21/19	20,286	862	414	21,563		21,563
12/11/19	48,575	2,057	991	51,623		51,623
12/13/19	119,376	5,075	2,436	126,887		126,887
12/20/19	7,802	332	159	8,293		8,293
12/27/19	15,812	661	323	16,796		16,796
01/17/20	2,564	81	52	2,698		2,698
03/02/20	3,186	66	65	3,317		3,317
03/20/20	805	8	16	829		829
04/17/20	1,224	-	25	1,249		1,249
05/15/20	1,625	-	33	1,659		1,659
06/18/20	837	(25)	17	829		829
06/23/20	2,511	(75)	51	2,488		2,488
TOTAL	\$ 225,175	\$ 9,077	\$ 4,645	\$ 238,847	\$	238,847
% COLLECTED				100%		100%
TOTAL OUTSTANDING				(0)	\$	(0)

Cash and Investment Report
August 31, 2020

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	CenterState	Operating Account	0.00%	n/a	\$ 22,319
Money Market	Valley National Bank	Public Funds Money Market	0.25%	n/a	\$ 317,030
				Subtotal	\$ 339,350
				Total	\$ 339,350

Eastlake Oaks CDD

Bank Reconciliation

Bank Account No. 1913 CenterState GF
Statement No. 08/20
Statement Date 8/31/2020

G/L Balance (LCY)	22,319.22	Statement Balance	22,994.22
G/L Balance	22,319.22	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	22,994.22
Subtotal	22,319.22	Outstanding Checks	675.00
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	22,319.22	Ending Balance	22,319.22
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
8/27/2020	Payment	1764	PIP'S POOL INC	675.00	0.00	675.00
Total Outstanding Checks.....				675.00		675.00

EASTLAKE OAKS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund
For the Period from 7/1/2020 to 8/31/2020
(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	1737	07/07/20	FRONTIER	061320-3205 ACH	04/19-5/18/20 SERVICE	Miscellaneous Services	549001-53901	\$55.98
001	1738	07/09/20	FEDEX	7-046-60661	JUNE POSTAGE - FY21 APPR	Postage and Freight	541006-51301	\$14.30
001	1739	07/09/20	PRESTIGE JANITORIAL SERVICE	4171	JULY CLEANING SVCS	CONTRACT- CLEANING SERVICES	534082-53901	\$190.95
001	1740	07/09/20	SOLITUDE LAKE MANAGEMENT	PI-A00437118	JULY AQUATIC MAINT	Contracts-Lake and Wetland	534021-53901	\$831.00
001	1741	07/09/20	TESA LLC	5634	LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$3,150.00
001	1742	07/09/20	TIMES PUBLISHING COMPANY	0000087014	NOTICE OF MEETING	Legal Advertising	548002-51301	\$298.02
001	1743	07/30/20	ERIN MCCORMICK LAW, PA	10440	LEGAL SERVICES SRV THROUGH 7/26	ProfServ-Legal Services	531023-51401	\$1,704.00
001	1744	07/30/20	FRONTIER	13205-071320	SERVICE 7/13/20-8/12/20	Miscellaneous Services	549001-53901	\$55.98
001	1745	07/30/20	GREENPOINT PROPERTY SERVICES, INC.	7236	REPLACE/REMOVAL OF MISC LANDSCAPE	Misc-Contingency	549900-53901	\$6,085.00
001	1746	07/30/20	INFRAMARK, LLC	53189	Management Services- July 2020	ProfServ-Mgmt Consulting Serv	531027-51201	\$4,371.58
001	1746	07/30/20	INFRAMARK, LLC	53189	Management Services- July 2020	Postage and Freight	541006-51301	\$5.00
001	1747	07/30/20	PIP'S POOL INC	10536	Pool Maintenance/Replace Parts- May-July	Contracts-Pools	534078-53901	\$3,113.54
001	1753	08/06/20	GREENPOINT PROPERTY SERVICES, INC.	7306	July/Aug Landscaping	July Landscaping	534050-53901	\$819.88
001	1753	08/06/20	GREENPOINT PROPERTY SERVICES, INC.	7306	July/Aug Landscaping	August Landscaping	534050-53901	\$3,279.50
001	1754	08/06/20	PRESTIGE JANITORIAL SERVICE	4216	Cleaning Services- August	CONTRACT- CLEANING SERVICES	534082-53901	\$217.70
001	1755	08/12/20	TIMES PUBLISHING COMPANY	0000097393	Notice of Budget Hearing	Legal Advertising	548002-51301	\$521.84
001	1756	08/13/20	TESA LLC	5677	July 2020 Maintenance	Contracts-Landscape	534050-53901	\$1,575.00
001	1761	08/20/20	ERIN MCCORMICK LAW, PA	10443		ProfServ-Legal Services	531023-51401	\$1,184.00
001	1762	08/20/20	INFRAMARK, LLC	54299	MANAGEMENT SERVICES- JULY 2020	ProfServ-Mgmt Consulting Serv	531027-51201	\$4,371.58
001	1762	08/20/20	INFRAMARK, LLC	54299	MANAGEMENT SERVICES- JULY 2020	Postage and Freight	541006-51301	\$4.50
001	1762	08/20/20	INFRAMARK, LLC	54299	MANAGEMENT SERVICES- JULY 2020	Printing and Binding	547001-51301	\$1.95
001	1763	08/20/20	SOLITUDE LAKE MANAGEMENT	PI-A00455749	AUG AQUATIC MAINT	Contracts-Lake and Wetland	534021-53901	\$831.00
001	1764	08/27/20	PIP'S POOL INC	10639	AUGUST POOL MAINT	Contracts-Pools	534078-53901	\$675.00
001	202	07/02/20	EASTLAKE OAKS CDD	061820	XFER FUND TO COVER MONTHLY EXPENSE	Cash with Fiscal Agent	103000	\$20,000.00
001	203	08/12/20	EASTLAKE OAKS CDD	EOAKS-080120	Transfer Funds to General	Cash with Fiscal Agent	103000	\$15,000.00
001	DD245	07/17/20	TAMPA ELECTRIC CO.	062520	5/21-6/19/20 ELEC ACH	Electricity - Streetlighting	543013-53901	\$1,102.47
001	DD247	07/09/20	TAMPA ELECTRIC CO.	063020 ACH	5/27-6/24/20 ELEC ACH	Electricity - Streetlighting	543013-53901	\$278.63
001	DD248	07/22/20	CITY OF OLDSMAR -ACH	07062020 ACH	6/2-7/1/20 WTR UTILITY ACH	UTILITY - WATER	543018-53901	\$779.58
001	1748	08/05/20	DARLENE LAZIER	PAYROLL	August 05, 2020 Payroll Posting			\$184.70
001	1749	08/05/20	SCOTT J. ROPER	PAYROLL	August 05, 2020 Payroll Posting			\$184.70
001	1750	08/05/20	RYLAND J. GALMISH	PAYROLL	August 05, 2020 Payroll Posting			\$184.70
001	1751	08/05/20	JOSEPH DINELLI	PAYROLL	August 05, 2020 Payroll Posting			\$184.70
001	1752	08/05/20	JYOTINDRA J. YAGNIK	PAYROLL	August 05, 2020 Payroll Posting			\$184.70
001	1757	08/17/20	SCOTT J. ROPER	PAYROLL	August 17, 2020 Payroll Posting			\$184.70
001	1758	08/17/20	RYLAND J. GALMISH	PAYROLL	August 17, 2020 Payroll Posting			\$184.70
001	1759	08/17/20	JOSEPH DINELLI	PAYROLL	August 17, 2020 Payroll Posting			\$184.70
001	1760	08/17/20	JYOTINDRA J. YAGNIK	PAYROLL	August 17, 2020 Payroll Posting			\$184.70
Fund Total								\$72,180.28

Total Checks Paid	\$72,180.28
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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

August 12, 2020

Eastlake Oaks Community Development District
c/o 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 Eastlake Oaks Community Development District, which comprise governmental activities, a discretely presented component unit and each major fund for the General Fund as of and for the year ended September 30, 2020 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, 2020 and thereafter for two annual renewals if mutually agreed by Eastlake Oaks Community Development District and Berger, Toombs, Elam, Gaines, & Frank, Certified Public Accountants, PL.

Our audit will be conducted with the objective of expressing an opinion on the financial statements.

The Responsibility of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

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Eastlake Oaks Community Development District
August 12, 2020
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In making our risk assessments, we consider internal control relevant to Eastlake Oaks Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Eastlake Oaks Community Development District and that are to be included as part of our audit are listed below:

1. General Fund



Eastlake Oaks Community Development District
August 12, 2020
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The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

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

1. For the preparation and fair presentations of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. 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 evaluate subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
4. 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 such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit; and
 - c. Unrestricted access to persons within the entity 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 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.

Eastlake Oaks Community Development District
August 12, 2020
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Management is responsible for identifying and ensuring that Eastlake Oaks Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for 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 entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud, or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, 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.

Eastlake Oaks Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Eastlake Oaks Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Because Berger, Toombs, Elam, Gaines & Frank will rely on Eastlake Oaks Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, Eastlake Oaks 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 Eastlake Oaks 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.

Records and Assistance

If circumstances arise relating to the condition of the Eastlake Oaks Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements, because of error, fraudulent financial reporting, or misappropriation of assets, which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including: declining to express an opinion, issuing a report, or withdrawing from engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Eastlake Oaks Community Development District's 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.

Eastlake Oaks Community Development District
August 12, 2020
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The assistance to be supplied, including the preparation of schedules and analyses of accounts, will be 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.

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, 2020, will not exceed \$4,350, unless the scope of the engagement is changed, the assistance which 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. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

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

Eastlake Oaks Community Development District
August 12, 2020
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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 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. Eastlake Oaks 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 Eastlake Oaks 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.

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.

In addition to our report on Eastlake Oaks Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements;
- Management letter required by the Auditor General, State of Florida; and
- Attestation reports required by the Auditor General, State of Florida.

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

Eastlake Oaks Community Development District
August 12, 2020
Page 7

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

*Berger Toombs Elam
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank
J. W. GAINES, CPA

Confirmed on behalf of the addressee:



Chairman

12-8-20

*Berger Toombs Elam
Gaines + Frank*



Judson B. Baggett | 6815 Dairy Road
MBA, CPA, CVA, Partner | Zephyrhills, FL 33542
Marci Reutimann | (813) 788-2155
CPA, Partner | (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, Reutimann & Associates, CPAs PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by Judson B. Baggett, CPA, CVA, Partner, U.S. 18161 email jbaggett@brap.com

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND EASTLAKE OAKS COMMUNITY
DEVELOPMENT DISTRICT
(DATED AUGUST 12, 2020)**

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: _____**

Auditor: J.W. Gaines

District: Eastlake Oaks CDD

By: _____

By: _____

Title: Director

Title: Chairman

Date: August 12, 2020

Date: 12-10-20

