

Eastlake Oaks Community Development District

Board of Supervisors

Scott Roper, Chairman
Darlene Lazier, Vice Chairperson
Nick Yagnik, Assistant Secretary
Joseph Dinelli, Assistant Secretary
Brinton George, Assistant Secretary

Andrew Mendenhall, District Manager

Meeting Agenda

Thursday, October 14, 2021 – 6:00 p.m.

1. **Roll Call**
2. **Approval of the Consent Agenda**
 - A. Minutes of the August 12, 2021 Meeting
 - B. August 2021 Financial Report, Payment Register and July Through August 2021 Invoices
 - C. Fiscal Year 2021 Audit Engagement Letter
3. **Manager's Report**
4. **Supervisors' Requests**
5. **Audience Comments**
6. **Adjournment**

The next meeting is scheduled for Thursday, December 9, 2021, at 6:00 p.m.

District Office:

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

Meeting Location:

Holiday Inn Express Hotel & Suites – Oldsmar
3990 Tampa Road
Tampa, Florida 34677
813-854-5080

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Pinellas

} ss

Before the undersigned authority personally appeared **Deirdre Almeida** 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 **Tampa Bay Times: 9/29/21** in said newspaper in the issues of **Baylink Pinellas**

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 nor 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.

Signature Affiant

Sworn to and subscribed before me this **09/29/2021**

Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____

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 2022 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 on the following dates:

- October 14, 2021
- December 9, 2021
- February 10, 2022
- April 14, 2022
- June 9, 2022
- August 11, 2022

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 phone. 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 29, 2021

0000185144



Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Eastlake Oaks CDD

Board Meeting Date: October 14, 2021

Name	In Attendance Please X	Paid
1 Nick Yagnik	<input checked="" type="checkbox"/>	Yes
2 Darlene Lazier	<input checked="" type="checkbox"/>	Yes
3 Brinton George	<input checked="" type="checkbox"/>	Yes
4 Scott Roper	<input checked="" type="checkbox"/>	Yes
5 Joe Dinelli	<input checked="" type="checkbox"/>	Yes

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

APM
District Manager Signature

10/14/2021
Date

Eastlake Oaks Community Development District

Inframark, Infrastructure Management Services

210 North University Drive, Suite 702 • Coral Springs, Florida 33071

Telephone: (954) 603-0033 • Fax: (954) 345-1292

October 7, 2021

Board of Supervisors
Eastlake Oaks
Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Eastlake Oaks Community Development District will be held Thursday, October 14, 2021 at 6:00 p.m. at the Holiday Inn Express, located at 3990 Tampa Road, Oldsmar, Florida. Following is the advance agenda for this meeting:

- 1. Roll Call**
- 2. Approval of the Consent Agenda**
 - A. Minutes of the August 12, 2021 Meeting
 - B. August 2021 Financial Report, Payment Register and July Through August 2021 Invoices
 - C. Fiscal Year 2021 Audit Engagement Letter
- 3. Manager's Report**
- 4. Supervisors' Requests**
- 5. Audience Comments**
- 6. Adjournment**

All supporting documentation is enclosed or will be distributed at the meeting.

The balance of the agenda is routine in nature and staff will give their reports at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,

Andrew P. Mendenhall, PMP

Andrew P. Mendenhall, PMP
District Manager

EASTLAKE OAKS
Community Development District

Financial Report

August 31, 2021

Prepared by



EASTLAKE OAKS

Community Development District

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EASTLAKE OAKS
Community Development District

Financial Statements
(Unaudited)

August 31, 2021

Balance Sheet
August 31, 2021

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 26,650
Accounts Receivable	56
Investments:	
Money Market Account	337,691
TOTAL ASSETS	\$ 364,397
<u>LIABILITIES</u>	
Accounts Payable	\$ 6,649
TOTAL LIABILITIES	6,649
<u>FUND BALANCES</u>	
Assigned to:	
Operating Reserves	57,860
Reserves - Ponds	28,830
Reserves - Recreation Facilities	28,330
Unassigned:	242,728
TOTAL FUND BALANCES	\$ 357,748
TOTAL LIABILITIES & FUND BALANCES	\$ 364,397

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-21 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 1,000	\$ 598	59.80%	\$ 73
Special Assmnts- Tax Collector	238,846	238,847	100.00%	-
Special Assmnts- CDD Collected	829	829	100.00%	-
Special Assmnts- Discounts	(9,587)	(9,108)	95.00%	-
Pool Access Key Fee	350	50	14.29%	10
TOTAL REVENUES	231,438	231,216	99.90%	83

EXPENDITURES

Administration

P/R-Board of Supervisors	6,000	5,800	96.67%	1,200
FICA Taxes	459	444	96.73%	92
ProfServ-Dissemination Agent	1,000	-	0.00%	-
ProfServ-Engineering	1,574	626	39.77%	-
ProfServ-Legal Services	5,000	2,597	51.94%	-
ProfServ-Mgmt Consulting	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	62	12.40%	4
Rental - Meeting Room	300	400	133.33%	100
Insurance - General Liability	6,548	5,735	87.58%	-
Printing and Binding	2,500	97	3.88%	1
Legal Advertising	2,000	811	40.55%	-
Miscellaneous Services	1,000	-	0.00%	-
Misc-Assessment Collection Cost	4,777	4,645	97.24%	-
Misc-Web Hosting	500	1,283	256.60%	-
Office Supplies	200	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	93,582	79,353	84.80%	5,769

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-21 ACTUAL
Field				
Contracts-Lake and Wetland	10,260	9,141	89.09%	831
Contracts-Landscape	37,800	39,137	103.54%	4,595
Contracts-Pools	8,100	7,425	91.67%	4,725
Contracts-Cleaning Services	2,400	2,200	91.67%	191
Telephone, Cable & Internet Service	1,100	715	65.00%	75
Electricity - Streetlights	18,000	16,388	91.04%	1,450
Utility - Water	5,500	3,305	60.09%	605
R&M-Irrigation	15,000	3,901	26.01%	468
R&M-Pools	10,000	1,973	19.73%	-
Misc-Contingency	29,696	28,890	97.29%	-
Total Field	137,856	113,075	82.02%	12,940
TOTAL EXPENDITURES	231,438	192,428	83.14%	18,709
Excess (deficiency) of revenues				
Over (under) expenditures	-	38,788	0.00%	(18,626)
Net change in fund balance	\$ -	\$ 38,788	0.00%	\$ (18,626)
FUND BALANCE, BEGINNING (OCT 1, 2020)	318,960	318,960		
FUND BALANCE, ENDING	\$ 318,960	\$ 357,748		

EASTLAKE OAKS
Community Development District

Supporting Schedules

August 31, 2021

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

					Allocation by Fund	
Date Received	Net Amount Received	Discount/ (Penalties) Amount	Collection Cost	Gross Amount Received	General Fund	
ASSESSMENTS LEVIED FY 2021				\$ 238,847	\$	238,847
Allocation %				100%		100%
11/12/20	\$ 379	\$ 21	\$ 8	\$ 409	\$	409
11/23/20	20,286	862	414	21,563		21,563
12/01/20	11,704	498	239	12,440		12,440
12/11/20	36,671	1,559	748	38,979		38,979
12/21/20	132,640	5,639	2,707	140,986		140,986
12/30/20	9,387	373	192	9,952		9,952
01/28/21	3,353	106	68	3,528		3,528
02/01/21	2,365	75	48	2,488		2,488
03/17/21	4,015	50	82	4,147		4,147
04/15/21	1,832	-	37	1,869		1,869
06/29/21	2,511	(75)	51	2,488		2,488
TOTAL	\$ 225,144	\$ 9,108	\$ 4,595	\$ 238,847	\$	238,847
% COLLECTED				100%		100%
TOTAL OUTSTANDING				\$ -	\$	-

Cash and Investment Report
August 31, 2021

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	\$ 26,650
Money Market	Valley National Bank	Public Funds Money Market	0.25%	n/a	\$ 337,691
Total					\$ 364,341

Eastlake Oaks CDD

Bank Reconciliation

Bank Account No. 1913 SouthState GF
Statement No. 8/21
Statement Date 8/31/2021

G/L Balance (LCY)	26,650.43	Statement Balance	31,154.16
G/L Balance	26,650.43	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	31,154.16
Subtotal	26,650.43	Outstanding Checks	4,503.73
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	26,650.43	Ending Balance	26,650.43
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
2/25/2021	Payment	1832	ALEXANDER'S PROPERTY MAINTENANCE,	128.00	0.00	128.00
8/25/2021	Payment	1889	INFRAMARK, LLC	4,375.73	0.00	4,375.73
Total Outstanding Checks.....				4,503.73		4,503.73

EASTLAKE OAKS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 7/1/21 to 8/31/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
SOUTHSTATE GF - (ACCT#XXXXX1913)							
CHECK # 1869							
07/01/21	Vendor	PRESTIGE JANITORIAL SERVICE	4489	JULY CLEANING SVCS	CLEANING SUPPLIES	001-534082-53901	\$15.95
07/01/21	Vendor	PRESTIGE JANITORIAL SERVICE	4489	JULY CLEANING SVCS	CONTRACT- CLEANING SERVICES	001-534082-53901	\$175.00
Check Total							\$190.95
CHECK # 1870							
07/02/21	Vendor	ALEXANDER'S PROPERTY MAINTENANCE, INC	29053	JULY LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$3,224.59
07/02/21	Vendor	ALEXANDER'S PROPERTY MAINTENANCE, INC	29053	JULY LANDSCAPE MAINT	R&M-Irrigation	001-546041-53901	\$55.00
Check Total							\$3,279.59
CHECK # 1871							
07/20/21	Vendor	ALEXANDER'S PROPERTY MAINTENANCE, INC	29148	06/29/21 IRR SERVICES	R&M-Irrigation	001-546041-53901	\$272.00
Check Total							\$272.00
CHECK # 1872							
07/20/21	Vendor	PSM PROPERTIES, INC	7884	06/11/21 MTG ROOM RENTAL	Misc-Contingency	001-549900-51301	\$100.00
Check Total							\$100.00
CHECK # 1873							
07/20/21	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00628861	JULY AQUATIC MAINT	Contracts-Lake and Wetland	001-534021-53901	\$831.00
Check Total							\$831.00
CHECK # 1874							
07/26/21	Vendor	INFRAMARK, LLC	65818	MANAGEMENT SERVICES- JULY 2021	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4,371.50
07/26/21	Vendor	INFRAMARK, LLC	65818	MANAGEMENT SERVICES- JULY 2021	Postage and Freight	001-541006-51301	\$5.10
07/26/21	Vendor	INFRAMARK, LLC	65818	MANAGEMENT SERVICES- JULY 2021	Printing and Binding	001-547001-51301	\$1.95
Check Total							\$4,378.55
CHECK # 1875							
08/03/21	Vendor	ALEXANDER'S PROPERTY MAINTENANCE, INC	29198	07/23/21 IRR SERVICES	R&M-Irrigation	001-546041-53901	\$403.88
Check Total							\$403.88
CHECK # 1876							
08/03/21	Vendor	EASTLAKE OAKS CDD	EOAKS-071421	XFER EXCESS FUNDS TO MMA	Cash with Fiscal Agent	103000	\$90,000.00
Check Total							\$90,000.00

EASTLAKE OAKS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 7/1/21 to 8/31/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 1877							
08/12/21	Vendor	ALEXANDER'S PROPERTY MAINTENANCE, INC	29221	AUG LANDSCAPE MAINT	R&M-Irrigation	001-546041-53901	\$155.00
08/12/21	Vendor	ALEXANDER'S PROPERTY MAINTENANCE, INC	29221	AUG LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$4,595.00
Check Total							\$4,750.00
CHECK # 1878							
08/12/21	Vendor	PRESTIGE JANITORIAL SERVICE	4517	AUG CLEANING SVCS	CLEANING SUPPLIES	001-534082-53901	\$15.95
08/12/21	Vendor	PRESTIGE JANITORIAL SERVICE	4517	AUG CLEANING SVCS	CONTRACT- CLEANING SERVICES	001-534082-53901	\$175.00
Check Total							\$190.95
CHECK # 1879							
08/12/21	Vendor	SOLITUDE LAKE MANAGEMENT	PI-A00650658	AUG AQUATIC MAINT	Contracts-Lake and Wetland	001-534021-53901	\$831.00
Check Total							\$831.00
CHECK # 1880							
08/12/21	Vendor	TIMES PUBLISHING COMPANY	0000170060	BUDGET HEARING AFFIDAVIT/MATERIAL	Legal Advertising	001-548002-51301	\$810.64
Check Total							\$810.64
CHECK # 1881							
08/13/21	Employee	DARLENE LAZIER	PAYROLL	August 13, 2021 Payroll Posting			\$184.70
Check Total							\$184.70
CHECK # 1882							
08/13/21	Employee	SCOTT J. ROPER	PAYROLL	August 13, 2021 Payroll Posting			\$184.70
Check Total							\$184.70
CHECK # 1883							
08/13/21	Employee	GEORGE T. BRINTON	PAYROLL	August 13, 2021 Payroll Posting			\$184.70
Check Total							\$184.70
CHECK # 1884							
08/13/21	Employee	JOSEPH DINELLI	PAYROLL	August 13, 2021 Payroll Posting			\$184.70
Check Total							\$184.70
CHECK # 1885							
08/13/21	Employee	JYOTINDRA J. YAGNIK	PAYROLL	August 13, 2021 Payroll Posting			\$184.70
Check Total							\$184.70
CHECK # 1886							
08/13/21	Employee	GEORGE T. BRINTON	PAYROLL	August 13, 2021 Payroll Posting			\$184.70
Check Total							\$184.70

EASTLAKE OAKS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 7/1/21 to 8/31/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 1887							
08/17/21	Vendor	ALEXANDER'S PROPERTY MAINTENANCE, INC	29346	8/5/21 IRR SERVICES	R&M-Irrigation	001-546041-53901	\$313.40
Check Total							<u>\$313.40</u>
CHECK # 1888							
08/20/21	Vendor	ALEXANDER'S PROPERTY MAINTENANCE, INC	29187	SPLIT FORK ENTRANCE	R&M-Irrigation	001-546041-53901	\$250.00
08/20/21	Vendor	ALEXANDER'S PROPERTY MAINTENANCE, INC	29187	SPLIT FORK ENTRANCE	Contracts-Landscape	001-534050-53901	\$2,241.50
08/20/21	Vendor	ALEXANDER'S PROPERTY MAINTENANCE, INC	29188	LANDSCAPE	Misc-Contingency	001-549900-53901	\$15,198.50
08/20/21	Vendor	ALEXANDER'S PROPERTY MAINTENANCE, INC	29188	LANDSCAPE	R&M-Irrigation	001-546041-53901	\$1,250.00
Check Total							<u>\$18,940.00</u>
CHECK # 1889							
08/25/21	Vendor	INFRAMARK, LLC	66993	MANAGEMENT SERVICES- AUG 2021	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4,371.50
08/25/21	Vendor	INFRAMARK, LLC	66993	MANAGEMENT SERVICES- AUG 2021	Postage and Freight	001-541006-51301	\$3.57
08/25/21	Vendor	INFRAMARK, LLC	66993	MANAGEMENT SERVICES- AUG 2021	Printing and Binding	001-547001-51301	\$0.66
Check Total							<u>\$4,375.73</u>
ACH #DD285							
07/07/21	Vendor	FRONTIER	061321-3205 ACH	SERVICE 6/13/21-7/12/21	Telephone, Cable & Internet Service	001-541016-53901	\$76.68
ACH Total							<u>\$76.68</u>
ACH #DD286							
07/21/21	Vendor	CITY OF OLDSMAR -ACH	07052021 ACH	06/02-07/01/21 WTR UTILITY ACH	Utility - Water	001-543018-53901	\$305.61
ACH Total							<u>\$305.61</u>
ACH #DD287							
07/21/21	Vendor	TAMPA ELECTRIC CO.	063021 ACH	05/26-06/24/21 ELEC ACH	Electricity - Streetlighting	001-543013-53901	\$423.65
ACH Total							<u>\$423.65</u>
ACH #DD288							
07/21/21	Vendor	TAMPA ELECTRIC CO.	062521-4749 ACH	05/21-06/21/21 ELEC ACH	Electricity - Streetlighting	001-543013-53901	\$1,121.89
ACH Total							<u>\$1,121.89</u>
ACH #DD289							
08/06/21	Vendor	FRONTIER	071321-3205 ACH	***Voided Voided****			\$0.00
ACH Total							<u>\$0.00</u>
ACH #DD290							
08/17/21	Vendor	TAMPA ELECTRIC CO.	072721-4749 ACH	06/22-07/21/21 ELEC ACH	Electricity - Streetlighting	001-543013-53901	\$1,121.89
ACH Total							<u>\$1,121.89</u>

EASTLAKE OAKS COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 7/1/21 to 8/31/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #DD291							
08/17/21	Vendor	TAMPA ELECTRIC CO.	073021-4749 ACH	06/25-07/26/21 ELEC ACH	Electricity - Streetlighting	001-543013-53901	\$377.27
							ACH Total
							<u>\$377.27</u>
ACH #DD292							
08/23/21	Vendor	CITY OF OLDSMAR -ACH	08022021 ACH	07/02-08/01/21 WTR UTILITY ACH	Utility - Water	001-543018-53901	\$306.24
							ACH Total
							<u>\$306.24</u>
ACH #DD293							
08/25/21	Vendor	FRONTIER	081321-3205 ACH	***Voided Voided****			\$0.00
							ACH Total
							<u>\$0.00</u>
ACH #DD295							
08/06/21	Vendor	FRONTIER	071321-3205 ACH	SERVICE 7/13/21-8/12/21	Telephone, Cable & Internet Service	001-541016-53901	\$75.98
08/06/21	Vendor	FRONTIER	CM 071321-3205 ACH	ACH WITHDREW DIFF AMOUNT	Telephone, Cable & Internet Service	001-541016-53901	(\$1.40)
							ACH Total
							<u>\$74.58</u>
							Account Total
							<u>\$134,583.70</u>



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

September 7, 2021

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

The Objective and Scope of the Audit of the Financial Statements

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

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

The Responsibilities of the Auditor

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

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

Fort Pierce / Stuart

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Private Companies practice Section

Member FICPA



Eastlake Oaks Community Development District
September 7, 2021
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- 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.

Eastlake Oaks Community Development District
September 7, 2021
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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
September 7, 2021
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- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

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

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

Reporting

We will issue a written report upon completion of our audit of 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 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.

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.



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Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2021 will not exceed \$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.

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.

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.



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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. 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.

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.

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 communications, with respect to the terms of the engagement between the parties.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Eastlake Oaks Community Development District
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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:

[Handwritten signature]

OCTOBER 17, 2021



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

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

October 30, 2019

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 Baggett, Reutimann & Associates, CPAs PA. U.S. E-File email: audits@baggett.com

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND EASTLAKE OAKS COMMUNITY
DEVELOPMENT DISTRICT
(DATED SEPTEMBER 7, 2021)**

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

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

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

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

**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

By: _____

Title: Director

Date: September 7, 2021



District: Eastlake Oaks CDD

By: _____

Title: CHAIRMAN

Date: 10-14-21



**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND EASTLAKE OAKS COMMUNITY
DEVELOPMENT DISTRICT
(DATED SEPTEMBER 7, 2021)**

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- 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.

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**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: _____

Date: September 7, 2021

Date: _____