

EASTON PARK
Community Development District

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

December 9, 2021

Board of Supervisors
Easton Park Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Easton Park Community Development District is scheduled for **Thursday, December 16, 2021 at 4:30 p.m.** at the Heritage Isles Golf & Country Club, 10630 Plantation Bay Drive, Tampa Florida. Following is the meeting agenda

- 1. Call to Order/Roll Call**
- 2. Audience Comments**
- 3. Staff Reports**
 - A. District Engineer
 - B. District Counsel
 - C. Landscaper Maintenance Report – Sunrise
 - D. Aquatic Maintenance Report – Solitude
 - E. District Manager
 - i. Discussion of Proposal Monument Refresh
- 4. Approval of the Consent Agenda**
 - A. November 18, 2021 Regular Meeting Minutes
 - B. Financial Statements – November 2021
- 5. Supervisor Request and Comments**
- 6. Adjournment**

The next meeting is scheduled for January 20, 2022

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

Sincerely,

Mark Vega

Mark Vega
District Manager

Fourth Order of Business

4A.

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i. Reserve Study

On MOTION by Ms. Murphy seconded by Mr. Sails with all in favor, the Custom Reserves proposal in the amount of \$2,700 was approved. 4/0

ii. Discussion of Proposal Monument Refresh

- Tabled to December meeting.

FOURTH ORDER OF BUSINESS **Consent Agenda**

- A. Approval of October 21, 2021 Audit Committee and Regular Meeting Minutes**
- B. Approval of Financial Statements – October 2021**
- C. Audit Engagement**

On MOTION by Mr. Meier seconded by Mr. Sails with all in favor, the Consent Agenda was approved. 4/0

FIFTH ORDER OF BUSINESS **Supervisor Requests and Comments**

On MOTION by Mr. Blackburn seconded by Ms. Murphy with all in favor to install red mulch from Morris Bridge to the Manors with the rest of the community to be pine bark was approved. 4/0

- Discussion ensued on the holiday lights and HOA offer. The Board requested Mr. Vega to send an email to the HOA stating: The Board will accept a donation of \$8,750 to help defray the \$40,000 cost for this year and there after would like to decorate north of the circle and the clubhouse to be cohesive.

SIXTH ORDER OF BUSINESS **Continuation of Meeting**

On MOTION by Mr. Sails seconded by Mr. Blackburn with all in favor the meeting was adjourned at 5:46 p.m. 4/0

Mark Vega, Secretary

4B.

EASTON PARK
Community Development District

Financial Report

November 30, 2021

Prepared By



EASTON PARK

Community Development District

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EASTON PARK
Community Development District

Financial Statements

(Unaudited)

November 30, 2021

Balance Sheet
November 30, 2021

ACCOUNT DESCRIPTION	GENERAL FUND	DEBT SERVICE FUND - SERIES 2017	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 889,329	\$ -	\$ 889,329
Accounts Receivable	16,080	-	16,080
Due From Other Funds	-	321,586	321,586
Investments:			
Reserve Fund	-	123,905	123,905
Revenue Fund	-	53,631	53,631
Deposits	2,735	-	2,735
TOTAL ASSETS	\$ 908,144	\$ 499,122	\$ 1,407,266
<u>LIABILITIES</u>			
Accounts Payable	\$ 45	\$ -	\$ 45
Accrued Expenses	23,314	-	23,314
Due To Other Funds	321,586	-	321,586
TOTAL LIABILITIES	344,945	-	344,945
<u>FUND BALANCES</u>			
Nonspendable:			
Deposits	2,735	-	2,735
Restricted for:			
Debt Service	-	499,122	499,122
Unassigned:	560,464	-	560,464
TOTAL FUND BALANCES	\$ 563,199	\$ 499,122	\$ 1,062,321
TOTAL LIABILITIES & FUND BALANCES	\$ 908,144	\$ 499,122	\$ 1,407,266

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2021

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>NOV-21 ACTUAL</u>
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ -	0.00%	\$ -
Special Assmnts- Tax Collector	621,781	483,715	77.80%	483,715
Special Assmnts- Discounts	(24,871)	(19,414)	78.06%	(19,414)
TOTAL REVENUES	596,910	464,301	77.78%	464,301
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	12,000	2,400	20.00%	2,400
ProfServ-Arbitrage Rebate	900	-	0.00%	-
ProfServ-Dissemination Agent	1,100	-	0.00%	-
ProfServ-Engineering	5,000	1,432	28.64%	-
ProfServ-Legal Services	5,000	-	0.00%	-
ProfServ-Mgmt Consulting	52,598	8,766	16.67%	4,383
ProfServ-Trustee Fees	3,658	-	0.00%	-
Auditing Services	4,000	-	0.00%	-
Website Hosting/Email services	1,538	384	24.97%	-
Miscellaneous Mailings	1,000	205	20.50%	62
Insurance - General Liability	2,537	2,472	97.44%	-
Legal Advertising	1,000	254	25.40%	-
Misc-Assessment Collection Cost	12,436	9,286	74.67%	9,286
Bank Fees	300	83	27.67%	50
Annual District Filing Fee	175	175	100.00%	-
Total Administration	103,242	25,457	24.66%	16,181
<u>Electric Utility Services</u>				
Electricity - Streetlights	114,000	20,000	17.54%	10,500
Utility - Irrigation	4,000	1,093	27.33%	743
Utility - Fountains	5,000	1,200	24.00%	750
Utility - Roundabout Lights	500	50	10.00%	10
Street Light Bond	600	600	100.00%	-
Total Electric Utility Services	124,100	22,943	18.49%	12,003

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2021

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>NOV-21 ACTUAL</u>
<u>Stormwater Control</u>				
Contracts-Aquatic Control	30,120	5,020	16.67%	2,510
R&M-Stormwater System	1,000	-	0.00%	-
R&M Lake & Pond Bank	2,500	-	0.00%	-
Invasive Plant Removal	20,000	2,450	12.25%	1,225
Fountain Maintenance	10,000	7,150	71.50%	6,848
Total Stormwater Control	63,620	14,620	22.98%	10,583
<u>Other Physical Environment</u>				
Contracts-Landscape	145,000	13,637	9.40%	1,845
Insurance - Property	2,819	2,754	97.69%	-
Insurance - General Liability	2,171	2,106	97.01%	-
R&M-Irrigation	20,000	-	0.00%	-
Landscape - Annuals	18,500	-	0.00%	-
Landscape - Mulch	11,400	12,540	110.00%	12,540
Landscape Replacement	20,000	-	0.00%	-
Rust Prevention	7,140	1,190	16.67%	595
Entry & Walls Maintenance	2,500	7,792	311.68%	(552)
Ornamental Lighting & Maint.	1,500	-	0.00%	-
Holiday Lighting & Decorations	24,600	19,325	78.56%	-
Total Other Physical Environment	255,630	59,344	23.21%	14,428
<u>Security Operations</u>				
Security System Monitoring & Maint.	5,800	1,054	18.17%	527
Internet Services	1,300	230	17.69%	115
Total Security Operations	7,100	1,284	18.08%	642
<u>Contingency</u>				
Miscellaneous Expenses	1,418	1,350	95.20%	1,350
Total Contingency	1,418	1,350	95.20%	1,350
<u>Road and Street Facilities</u>				
Sidewalk Pressure Washing	4,800	-	0.00%	-
Total Road and Street Facilities	4,800	-	0.00%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-21 ACTUAL
Reserves				
Reserve	37,000	-	0.00%	-
Total Reserves	37,000	-	0.00%	-
TOTAL EXPENDITURES & RESERVES	596,910	124,998	20.94%	55,187
Excess (deficiency) of revenues Over (under) expenditures	-	339,303	0.00%	409,114
Net change in fund balance	\$ -	\$ 339,303	0.00%	\$ 409,114
FUND BALANCE, BEGINNING (OCT 1, 2021)	224,233	224,233		
FUND BALANCE, ENDING	\$ 224,233	\$ 563,536		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-21 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 11	0.00%	\$ 6
Special Assmnts- Tax Collector	438,990	341,512	77.79%	341,512
Special Assmnts- Discounts	(17,560)	(13,707)	78.06%	(13,707)
TOTAL REVENUES	421,430	327,816	77.79%	327,811
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	8,780	6,556	74.67%	6,556
Total Administration	8,780	6,556	74.67%	6,556
<u>Debt Service</u>				
Principal Debt Retirement	240,000	-	0.00%	-
Principal Prepayments	-	10,000	0.00%	10,000
Interest Expense	176,050	88,025	50.00%	88,025
Total Debt Service	416,050	98,025	23.56%	98,025
TOTAL EXPENDITURES	424,830	104,581	24.62%	104,581
Excess (deficiency) of revenues Over (under) expenditures	(3,400)	223,235	-6565.74%	223,230
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(3,400)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(3,400)	-	0.00%	-
Net change in fund balance	\$ (3,400)	\$ 223,235	-6565.74%	\$ 223,230
FUND BALANCE, BEGINNING (OCT 1, 2021)	275,550	275,550		
FUND BALANCE, ENDING	\$ 272,150	\$ 498,785		

EASTON PARK
Community Development District

Supporting Schedules

November 30, 2021

EASTON PARK
Community Development District

Non-Ad Valorem Special Assessments - Hillsborough County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2022

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION BY FUND	
					General Fund	Debt Service Fund
Assessments Levied FY22				\$ 1,060,770	\$ 621,781	\$ 438,990
Allocation %				100%	59%	41%
11/02/21	\$ 16,244	\$ 807	\$ 332	\$ 17,383	\$ 10,189	\$ 7,194
11/17/21	\$ 79,382	\$ 3,375	\$ 1,620	\$ 84,377	\$ 49,459	\$ 34,919
11/23/21	\$ 156,666	\$ 6,661	\$ 3,197	\$ 166,524	\$ 97,610	\$ 68,914
11/29/21	\$ 523,972	\$ 22,278	\$ 10,693	\$ 556,943	\$ 326,458	\$ 230,486
TOTAL	\$ 776,264	\$ 33,121	\$ 15,842	\$ 825,227	\$ 483,715	\$ 341,512
% COLLECTED				78%	78%	78%
TOTAL OUTSTANDING				\$ 235,545	\$ 138,067	\$ 97,478

**Cash and Investment
November 30, 2021**

GENERAL FUND

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating	Hancock Whitney	Checking account	n/a	0.00%	\$ 889,329
				Subtotal	\$ 889,329
Series 2017 Debt Service Reserve	Hancock Whitney	Open-Ended Comm. Paper	n/a	0.03%	\$ 123,905
Series 2017 Revenue Fund	Hancock Whitney	Open-Ended Comm. Paper	n/a	0.03%	\$ 53,631
				Subtotal	\$ 177,537
				Total	\$ 1,066,865

Easton Park CDD

Bank Reconciliation

Bank Account No. 1334 Hancock Whitney Bank GF
 Statement No. 11/21
 Statement Date 11/30/2021

G/L Balance (LCY)	889,329.15	Statement Balance	380,647.22
G/L Balance	889,329.15	Outstanding Deposits	523,971.93
Positive Adjustments	0.00		
	<hr/>		
Subtotal	889,329.15	Subtotal	904,619.15
Negative Adjustments	0.00	Outstanding Checks	15,290.00
	<hr/>	Differences	0.00
Ending G/L Balance	889,329.15	Ending Balance	889,329.15
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
11/4/2021	Payment	3115	PERRY BLACKBURN	200.00	0.00	200.00
11/23/2021	Payment	3125	AMERICAN MULCH & GROUND COVER	12,540.00	0.00	12,540.00
11/23/2021	Payment	3126	ARNOLD SAILS	400.00	0.00	400.00
11/23/2021	Payment	3128	PAUL MEIER	400.00	0.00	400.00
11/23/2021	Payment	3129	PERRY BLACKBURN	400.00	0.00	400.00
11/24/2021	Payment	3130	CUSTOM RESERVES LLC	1,350.00	0.00	1,350.00
Total Outstanding Checks.....				15,290.00		15,290.00

EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 11/1/21 to 11/30/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
HANCOCK WHITNEY BANK GF - (ACCT#XXXXX1334)							
CHECK # 3111							
11/01/21	Vendor	FED EX	7-539-67088	Postage Fees- Agenda Package	MISCELLANEOUS MAILINGS	001-541030-51301	\$44.92
							Check Total
							<u>\$44.92</u>
CHECK # 3112							
11/04/21	Vendor	ARNOLD SAILS	110321	BOARD PAY MEETING 10/21/21	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
							Check Total
							<u>\$200.00</u>
CHECK # 3113							
11/04/21	Vendor	LISA LANDIS MURPHY	110321	BOARD PAY MEETING 10/21/21	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
							Check Total
							<u>\$200.00</u>
CHECK # 3114							
11/04/21	Vendor	PAUL MEIER	110321	BOARD PAY MEETING 10/21/21	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
							Check Total
							<u>\$200.00</u>
CHECK # 3115							
11/04/21	Vendor	PERRY BLACKBURN	110321	BOARD PAY MEETING 10/21/21	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
							Check Total
							<u>\$200.00</u>
CHECK # 3116							
11/09/21	Vendor	PERSSON, COHEN, & MOONEY, P.A.	1294	LEGAL SERVICES	ProfServ-Legal Services	001-531023-51401	\$192.50
							Check Total
							<u>\$192.50</u>
CHECK # 3117							
11/10/21	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS INC	164075	CLEAN OAKS	Contracts-Landscape	001-534050-53908	\$1,845.00
							Check Total
							<u>\$1,845.00</u>
CHECK # 3118							
11/10/21	Vendor	STANTEC CONSULTING SERVICES INC	1851115	GEN CONSULTING THRU 10/22/21	ProfServ-Engineering	001-531013-51501	\$1,431.50
							Check Total
							<u>\$1,431.50</u>
CHECK # 3119							
11/11/21	Vendor	DEPT OF ECONOMIC OPPORTUNITY	85018	Special District Fees- FY 2021-2022	Annual District Filing Fee	001-554007-51301	\$175.00
							Check Total
							<u>\$175.00</u>
CHECK # 3120							
11/11/21	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PI-A00703889	LAKE & POND MNGT- NOV 21	Contracts-Landscape	001-534067-53805	\$2,510.00
11/11/21	Vendor	SOLITUDE LAKE MANAGEMENT LLC	PI-A00703889	LAKE & POND MNGT- NOV 21	INVASIVE PLANT REMOVAL	001-546242-53805	\$1,225.00
							Check Total
							<u>\$3,735.00</u>

EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 11/1/21 to 11/30/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 3121							
11/17/21	Vendor	RUST-OFF LLC	32783	RUST PREVENTION 10/15/21-11/15/21	RUST PREVENTION	001-546452-53908	\$595.00
11/17/21	Vendor	RUST-OFF LLC	32783	Payment of Invoice 000330			\$0.00
Check Total							<u>\$595.00</u>
CHECK # 3122							
11/18/21	Vendor	BAY AREA PUMP & WELL SERVICE LLC	4175	Well 1/Well 3 - Repairs/Parts	FOUNTAIN MAINTENANCE	001-546472-53805	\$6,848.00
Check Total							<u>\$6,848.00</u>
CHECK # 3123							
11/18/21	Vendor	FED EX	7-562-11313	Postage- Board Pay- 11/4/21	MISCELLANEOUS MAILINGS	001-541030-51301	\$22.96
Check Total							<u>\$22.96</u>
CHECK # 3124							
11/22/21	Vendor	INFRAMARK, LLC	69993	Management Services- Nov 2021	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4,383.17
11/22/21	Vendor	INFRAMARK, LLC	69993	Management Services- Nov 2021	POSTAGE	001-541030-51301	\$11.66
11/22/21	Vendor	INFRAMARK, LLC	69993	Management Services- Nov 2021	COPIES	001-541030-51301	\$27.04
Check Total							<u>\$4,421.87</u>
CHECK # 3125							
11/23/21	Vendor	AMERICAN MULCH & GROUND COVER LLC	15783	Mulch 330 YDs	LANDSCAPE - MULCH	001-546246-53908	\$12,540.00
Check Total							<u>\$12,540.00</u>
CHECK # 3126							
11/23/21	Vendor	ARNOLD SAILS	111921	BOARD PAY 11/18/21 MEETING	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
11/23/21	Vendor	ARNOLD SAILS	112321	Landscape Meeting 11/4/21	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
Check Total							<u>\$400.00</u>
CHECK # 3127							
11/23/21	Vendor	LISA LANDIS MURPHY	111921	BOARD PAY 11/18/21 MEETING	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
11/23/21	Vendor	LISA LANDIS MURPHY	112321	Landscape Meeting 11/4/21	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
Check Total							<u>\$400.00</u>
CHECK # 3128							
11/23/21	Vendor	PAUL MEIER	111921	BOARD PAY 11/18/21 MEETING	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
11/23/21	Vendor	PAUL MEIER	112321	Landscape Meeting 11/4/21	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
Check Total							<u>\$400.00</u>
CHECK # 3129							
11/23/21	Vendor	PERRY BLACKBURN	111921	BOARD PAY 11/18/21 MEETING	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
11/23/21	Vendor	PERRY BLACKBURN	112321	Landscape Meeting 11/4/21	P/R-BOARD OF SUPERVISORS	001-511001-51101	\$200.00
Check Total							<u>\$400.00</u>

EASTON PARK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 11/1/21 to 11/30/21

(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 3130							
11/24/21	Vendor	CUSTOM RESERVES LLC	R993.22	Reserve Study- Retainer Payment	Misc Expenses - Contingency	001-549999-53985	\$1,350.00
11/24/21	Vendor	CUSTOM RESERVES LLC	R993.22	Payment of Invoice 000360			\$0.00
Check Total							\$1,350.00
CHECK # 3131							
11/24/21	Vendor	LOUIS SMITH ELECTRIC, INC.	4280	TROUBLE SHOOT WELLS 1/2/3	UTILITY - IRRIGATION	001-543014-53100	\$592.50
Check Total							\$592.50
ACH #DD215							
11/07/21	Vendor	BRIGHTHOUSE NETWORKS ACH	046396702102221 ACH	INTERNET SVC 10/21/21-11/20/21	INTERNET SERVICES	001-549031-53935	\$114.98
ACH Total							\$114.98
ACH #DD216							
11/17/21	Vendor	TECO ACH	110321 ACH	Electric Service- 9/9/21-10/7/21	UTILITY - IRRIGATION	001-543014-53100	\$241.61
11/17/21	Vendor	TECO ACH	110321 ACH	Electric Service- 9/9/21-10/7/21	ELECTRICITY - STREETLIGHTING	001-543013-53100	\$10,063.71
11/17/21	Vendor	TECO ACH	110321 ACH	Electric Service- 9/9/21-10/7/21	UTILITY - FOUNTAINS	001-543085-53100	\$594.14
11/17/21	Vendor	TECO ACH	110321 ACH	Electric Service- 9/9/21-10/7/21	UTILITY - ROUNDABOUT LIGHTS	001-543090-53100	\$21.40
ACH Total							\$10,920.86
Account Total							\$47,230.09