

**EAST PARK  
COMMUNITY DEVELOPMENT  
DISTRICT**

**AGENDA PACKAGE**

**JANUARY 27, 2020**

## East Park Community Development District

Agenda Page #2

Angel Colon, Chairman  
Scott Phillips, Vice Chairman  
Graciela Von Blon, Assistant Secretary  
Tom Bonner, Assistant Secretary  
Todd Oneal, Assistant Secretary

Kristen Suit, District Manager  
Roy Van Wyk, District Counsel  
Rey Malave, District Engineer  
Ariel Medina, Field Supervisor  
Freddy Blanco, Assistant Field Service Manager

January 20, 2020

East Park Community Development District  
Board of Supervisors

Dear Board Members:

The regular meeting of the Board of Supervisors of the East Park Community Development District will be held **Monday, January 27, 2020 at 5:00 p.m. at the Orlando Police Department, Lake Nona Office, 10727 Narcoossee Road, Orlando, Florida.** Following is the advance agenda for this meeting:

- 1. Call to Order and Roll Call**
- 2. Public Comments on Agenda Items**
- 3. Approval of the Minutes of the November 18, 2019 Meeting**
- 4. District Manager's Report**
  - A. Financial Statements and Check Register
- 5. Staff Reports**
  - A. Attorney
    - i. Update from Developer on the Road Appraisal
    - ii. Resolution 2020-3 Adopting an Internal Controls Policy
  - B. Engineer
    - i. Surface of Playground Warranty Update
    - ii. Irrigation Repair Proposal on Playground Surface
  - C. Field Services
    - i. Field Manager's Report
    - ii. East Park Wood Drive Playground
    - iii. Servello Tree Installation Proposal
- 6. Other Business**
- 7. Supervisor Requests and Audience Comments**
- 8. Adjournment**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,

*Kristen Suit*

District Manager

## **Third Order of Business**

**MINUTES OF MEETING  
EAST PARK COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the East Park Community Development District was held at 5:00 p.m. on Monday, November 18, 2019 at the offices of the House of Management Enterprise, 5756 S. Semoran Boulevard, Orlando, Florida.

Present and constituting a quorum were:

|                   |                     |
|-------------------|---------------------|
| Angel Colon       | Chairman            |
| Scott Phillips    | Vice Chairman       |
| Graciela Von Blon | Assistant Secretary |
| Todd Oneal        | Assistant Secretary |
| Tom Bonner        | Assistant Secretary |

Also present were:

|               |                           |
|---------------|---------------------------|
| Kristen Suit  | District Manager          |
| Roy Van Wyk   | District Counsel          |
| Ariel Medina  | Field Supervisor          |
| Jeff Cornett  | Servello & Son Inc.       |
| Brian Fackler | Sitex                     |
| Todd Bleakley | McCrea & Co. Real Estates |

*The following is a summary of the minutes and actions taken at the November 18, 2019 East Park Board of Supervisors meeting.*

**FIRST ORDER OF BUSINESS**

**Call to Order and Roll Call**

Ms. Suit called the meeting to order at 5:00 p.m. The record will reflect a quorum was established.

**SECOND ORDER OF BUSINESS**

**Public Comments on Agenda Items**

There not being any, the next item followed.

**THIRD ORDER OF BUSINESS**

**Village Center II Development**

Todd Bleakley, McCrea & Company Real Estate, LLC  
SPMP (Specific Parcel Master Plan)  
Scope of Work for Underground Testing

- Mr. Todd Bleakley from McCrea & Company Real Estate, a developer consultant for Lake Nona Medical Center Development LLC, the owners of the vacant tract at Moss Park Road and SR 417, provided an update on the development plan.

**A. Permission to Conduct Procedures to Validate Condition of Underground Utilities**

- The request for access to District property for the purpose of testing and inspecting existing utilities was discussed.

Mr. Colon MOVED to deny permission for developer to conduct procedures to validate conditions of underground utilities and Ms. Von Blon seconded the motion.

- The prior motion was discussed.

On VOICE vote with all in favor the prior motion was approved.  
5-0

**B. Consideration of Second Amendment to Declaration of EC&R**

- Modification of terms and conditions of the covenants on restrictions allowing residential use was discussed.

On MOTION by Mr. Colon seconded by Mr. Bonner with all in favor to deny the Second Amendment to Declaration of Easements, Covenants and Restrictions was approved. 5-0

*The record will reflect Mr. Bleakley left the meeting.*

**FOURTH ORDER OF BUSINESS**

**Approval of the Minutes of the September 23, 2019 Meeting**

Ms. Suit stated each Board member received a copy of the minutes of the September 23, 2019 meeting and requested any corrections, additions or deletions.

On MOTION by Mr. Colon seconded by Ms. Von Blon with all in favor the minutes of the September 23, 2019 meeting were approved. 5-0

**FIFTH ORDER OF BUSINESS**

**Public Hearing Amended and Restated  
Rules of Procedure**

On MOTION by Mr. Colon seconded by Mr. Oneal with all in favor the public hearing amending and restating Rules of Procedure was opened. 5-0

- It was noted the Board previously reviewed the amended rules.
- There being no public comments,

On MOTION by Mr. Colon seconded by Mr. Bonner with all in favor the public hearing amending and restating Rules of Procedure was closed. 5-0

**A. Resolution 2020-01, Amended and Restated Rules of Procedure**

On MOTION by Mr. Colon seconded by Ms. Von Blon with all in favor Resolution 2020-01 adopting amended and restated Rules of Procedure; providing a severability clause; and providing an effective date was adopted. 5-0

**SIXTH ORDER OF BUSINESS**

**District Manager's Report**

**A. Financial Statements and Check Register**

The financial statements and check register through September 30, 2019 were reviewed.

On MOTION by Mr. Colon seconded by Mr. Phillips with all in favor the September 30, 2019 financial statements and check register were accepted. 5-0

**B. Motion to Assign Fund Balance**

On MOTION by Mr. Colon seconded by Mr. Oneal with all in favor the motion to assign fund balance as presented was approved. 5-0

**C. Resolution 2020-02, Amending FY 2019 Budget**

On MOTION by Mr. Colon seconded by Mr. Phillips with all in favor Resolution 2020-02 Amending the General Fund Budget for Fiscal Year 2019 was adopted. 5-0

The Audit Committee Meeting was called to order with all five Board members present.

**D. Audit Committee Selection of Auditor****i. Ranking of Audit Firm Proposals**

- Three firms submitted proposals and were ranked as follows:
  - #1 Grau & Associates – **100 Points**
  - #2 Berger, Toombs, Elam, Gaines & Frank – **93 Points**
  - #3 Carr, Riggs & Ingram – **90 Points**

On MOTION by Mr. Colon seconded by Ms. Von Blon with all in favor acceptance of audit firm rankings #1 Grau & Associates 100 Points; #2 Berger, Toombs, Elam, Gaines & Frank 93 Points; and #3 Carr, Riggs & Ingram 90 Points was approved. 5-0

On MOTION by Mr. Colon seconded by Mr. Phillips with all in favor the Audit Committee meeting was closed. 5-0

**ii. Authorization to Enter into a Contract with the Selected Audit Firm**

On MOTION by Mr. Colon seconded by Ms. Von Blon with all in favor to accept the rankings of the Audit Committee, #1 Grau & Associates, #2 Berger, Toombs, Elam, Gaines & Frank, and #3 Carr, Riggs & Ingram; and authorize staff to enter into an agreement with Grau & Associates was approved. 5-0

**SEVENTH ORDER OF BUSINESS****Staff Reports****A. Attorney****i. Update from Developer on the Road Appraisal**

- Mr. Van Wyk commented that hopefully there will be more communication from the developer shortly on the acquisition.

**B. Engineer**

- None.

**C. Field Services**

- Mr. Brian Fackler of Sitex gave an update on pond treatment.

*The record will reflect Mr. Fackler left the meeting.*

**i. Field Manager's Report**

- Mr. Medina reviewed the monthly Field Management Reports which were included in the agenda package.

- Irrigation issues by the playground swing area were discussed.

- Follow up with District Engineer on the surface of playground warranty.

**ii. Irrigation Proposal Update – East Park Wood Drive**

- Timing of the project and process for approval was discussed.

**iii. Bench Proposal**

- This item was tabled to the January meeting.

**iv. Playground Swing Proposal**

- This item was tabled to the January meeting.

**v. Servello Tree Installation Proposal**

- Proposals from Servello for tree installation and additional irrigation for the area were discussed. This item was tabled pending a detailed irrigation proposal.

**EIGHTH ORDER OF BUSINESS****Other Business**

- Ravinia HOA maintenance of back strip was addressed.

**NINTH ORDER OF BUSINESS****Supervisor's Requests and Audience Comments**

- Mr. Oneal commented on the need for *holding* knobs on the flag poles.
- Ms. Von Blon commented on landscape edging.

**TENTH ORDER OF BUSINESS****Adjournment**

There being no further business,

On MOTION by Mr. Colon seconded by Mr. Bonner with all in favor the meeting was adjourned. 5-0

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Assistant Secretary

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Angel Colon  
Chairman



## **Fourth Order of Business**

**4A.**

**East Park  
Community Development District**

*Financial Report  
December 31, 2019*



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**FINANCIAL STATEMENTS**

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**East Park  
Community Development District**

**Financial Statements**

**(Unaudited)**

**December 31, 2019**

**Balance Sheet**  
December 31, 2019

| ACCOUNT DESCRIPTION                          | GENERAL<br>FUND     | SERIES 2013<br>DEBT SERVICE<br>FUND | TOTAL               |
|--|---------------------|-------------------------------------|---------------------|
| <b><u>ASSETS</u></b>                         |                     |                                     |                     |
| Cash - Checking Account                      | \$ 288,898          | \$ -                                | \$ 288,898          |
| Accounts Receivable                          | 4,677               | -                                   | 4,677               |
| Assessments Receivable                       | 1,710               | 1,479                               | 3,189               |
| Allow-Doubtful Collections                   | (1,710)             | (1,479)                             | (3,189)             |
| Due From Other Funds                         | -                   | 113,127                             | 113,127             |
| Investments:                                 |                     |                                     |                     |
| Certificates of Deposit - 12 Months          | 207,960             | -                                   | 207,960             |
| Certificates of Deposit - 18 Months          | 53,633              | -                                   | 53,633              |
| Certificates of Deposit - 6 Months           | 103,350             | -                                   | 103,350             |
| Money Market Account                         | 359,738             | -                                   | 359,738             |
| Prepayment Fund (A-2)                        | -                   | 39                                  | 39                  |
| Redemption Fund (A-2)                        | -                   | 3,642                               | 3,642               |
| Reserve Fund (A-1)                           | -                   | 121,320                             | 121,320             |
| Reserve Fund (A-2)                           | -                   | 58,944                              | 58,944              |
| Revenue Fund                                 | -                   | 9,539                               | 9,539               |
| <b>TOTAL ASSETS</b>                          | <b>\$ 1,018,256</b> | <b>\$ 306,611</b>                   | <b>\$ 1,324,867</b> |
| <b><u>LIABILITIES</u></b>                    |                     |                                     |                     |
| Accounts Payable                             | \$ 22,053           | \$ -                                | \$ 22,053           |
| Accrued Expenses                             | 552                 | -                                   | 552                 |
| Due To Other Funds                           | 113,127             | -                                   | 113,127             |
| <b>TOTAL LIABILITIES</b>                     | <b>135,732</b>      | <b>-</b>                            | <b>135,732</b>      |
| <b><u>FUND BALANCES</u></b>                  |                     |                                     |                     |
| <b>Restricted for:</b>                       |                     |                                     |                     |
| Debt Service                                 | -                   | 306,611                             | 306,611             |
| <b>Assigned to:</b>                          |                     |                                     |                     |
| Operating Reserves                           | 123,971             | -                                   | 123,971             |
| Reserves-Renewal & Replacement               | 39,916              | -                                   | 39,916              |
| <b>Unassigned:</b>                           | 718,637             | -                                   | 718,637             |
| <b>TOTAL FUND BALANCES</b>                   | <b>\$ 882,524</b>   | <b>\$ 306,611</b>                   | <b>\$ 1,189,135</b> |
| <b>TOTAL LIABILITIES &amp; FUND BALANCES</b> | <b>\$ 1,018,256</b> | <b>\$ 306,611</b>                   | <b>\$ 1,324,867</b> |

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 31, 2019

| <b>ACCOUNT DESCRIPTION</b>     | <b>ANNUAL<br/>ADOPTED<br/>BUDGET</b> | <b>YEAR TO DATE<br/>BUDGET</b> | <b>YEAR TO DATE<br/>ACTUAL</b> | <b>VARIANCE (\$)<br/>FAV(UNFAV)</b> |
|--------------------------------|--------------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| <b><u>REVENUES</u></b>         |                                      |                                |                                |                                     |
| Interest - Investments         | \$ 3,000                             | \$ 750                         | \$ 2,032                       | \$ 1,282                            |
| Special Assmnts- Tax Collector | 457,522                              | 239,918                        | 135,910                        | (104,008)                           |
| Special Assmnts- Delinquent    | -                                    | -                              | 428                            | 428                                 |
| Special Assmnts- Discounts     | (18,301)                             | (9,412)                        | (5,197)                        | 4,215                               |
| Physical Environment           | 6,085                                | 6,085                          | 2,427                          | (3,658)                             |
| Other Miscellaneous Revenues   | 32,500                               | -                              | -                              | -                                   |
| <b>TOTAL REVENUES</b>          | <b>480,806</b>                       | <b>237,341</b>                 | <b>135,600</b>                 | <b>(101,741)</b>                    |

**EXPENDITURES****Administration**

|                                |                |               |               |               |
|--------------------------------|----------------|---------------|---------------|---------------|
| P/R-Board of Supervisors       | 6,000          | 1,000         | 1,000         | -             |
| FICA Taxes                     | 459            | 77            | 77            | -             |
| ProfServ-Arbitrage Rebate      | 600            | -             | -             | -             |
| ProfServ-Dissemination Agent   | 1,000          | -             | -             | -             |
| ProfServ-Engineering           | 8,000          | 2,000         | 1,259         | 741           |
| ProfServ-Legal Services        | 25,000         | 6,250         | 2,319         | 3,931         |
| ProfServ-Mgmt Consulting Serv  | 57,052         | 14,263        | 14,263        | -             |
| ProfServ-Property Appraiser    | 1,500          | 1,500         | -             | 1,500         |
| ProfServ-Trustee Fees          | 4,310          | 4,310         | -             | 4,310         |
| Auditing Services              | 6,000          | -             | -             | -             |
| Postage and Freight            | 900            | 225           | 156           | 69            |
| Insurance - General Liability  | 13,288         | 13,288        | 7,250         | 6,038         |
| R&M-ADA Compliance             | 10,000         | 10,000        | 388           | 9,612         |
| Printing and Binding           | 1,500          | 375           | 645           | (270)         |
| Legal Advertising              | 1,300          | 500           | 1,398         | (898)         |
| Miscellaneous Services         | 700            | 175           | 1,177         | (1,002)       |
| Misc-District Filing Fees      | 175            | 175           | 175           | -             |
| Misc-Assessmnt Collection Cost | 500            | -             | -             | -             |
| Office Supplies                | 400            | 100           | 66            | 34            |
| <b>Total Administration</b>    | <b>138,684</b> | <b>54,238</b> | <b>30,173</b> | <b>24,065</b> |

**Field**

|                              |         |        |        |   |
|------------------------------|---------|--------|--------|---|
| ProfServ-Field Management    | 22,569  | 5,642  | 5,642  | - |
| Contracts-Fountain           | 2,208   | 552    | 552    | - |
| Contracts-Wetland Mitigation | 19,200  | 4,800  | 4,800  | - |
| Contracts-Landscape          | 112,500 | 28,125 | 28,123 | 2 |

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 31, 2019

| ACCOUNT DESCRIPTION  | ANNUAL<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>BUDGET | YEAR TO DATE<br>ACTUAL | VARIANCE (\$)<br>FAV(UNFAV) |
|--|-----------------------------|------------------------|------------------------|-----------------------------|
| Electricity - General  | 134,000                     | 33,500                 | 35,656                 | (2,156)                     |
| Utility - Water  | 9,000                       | 2,250                  | 1,358                  | 892                         |
| R&M-General  | 5,000                       | 1,250                  | 747                    | 503                         |
| R&M-Common Area  | 25,000                      | 6,250                  | 14,907                 | (8,657)                     |
| R&M-Drainage   | 2,000                       | 500                    | -                      | 500                         |
| R&M-Fountain   | 10,000                      | 2,500                  | -                      | 2,500                       |
| R&M-Landscape Renovations                                    | 15,000                      | 3,750                  | -                      | 3,750                       |
| <b>Total Field</b>   | <b>356,477</b>              | <b>89,119</b>          | <b>91,785</b>          | <b>(2,666)</b>              |
| <b>TOTAL EXPENDITURES</b>                                    | <b>495,161</b>              | <b>143,357</b>         | <b>121,958</b>         | <b>21,399</b>               |
| Excess (deficiency) of revenues<br>Over (under) expenditures | (14,355)                    | 93,984                 | 13,642                 | (80,342)                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                             |                        |                        |                             |
| Contribution to (Use of) Fund Balance                        | (14,355)                    | -                      | -                      | -                           |
| <b>TOTAL FINANCING SOURCES (USES)</b>                        | <b>(14,355)</b>             | <b>-</b>               | <b>-</b>               | <b>-</b>                    |
| Net change in fund balance                                   | \$ (14,355)                 | \$ 93,984              | \$ 13,642              | \$ (80,342)                 |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>                 | <b>868,882</b>              | <b>868,882</b>         | <b>868,882</b>         |                             |
| <b>FUND BALANCE, ENDING</b>                                  | <b>\$ 854,527</b>           | <b>\$ 962,866</b>      | <b>\$ 882,524</b>      |                             |



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 31, 2019

| ACCOUNT DESCRIPTION                          | ANNUAL<br>ADOPTED<br>BUDGET | YEAR TO DATE<br>BUDGET | YEAR TO DATE<br>ACTUAL | VARIANCE (\$)<br>FAV(UNFAV) |
|--|-----------------------------|------------------------|------------------------|-----------------------------|
| <b><u>REVENUES</u></b>                       |                             |                        |                        |                             |
| Interest - Investments                       | \$ -                        | \$ -                   | \$ 1,182               | \$ 1,182                    |
| Special Assmnts- Tax Collector               | 394,677                     | 206,964                | 117,241                | (89,723)                    |
| Special Assmnts- Delinquent                  | -                           | -                      | 369                    | 369                         |
| Special Assmnts- Discounts                   | (15,787)                    | (8,278)                | (4,483)                | 3,795                       |
| <b>TOTAL REVENUES</b>                        | <b>378,890</b>              | <b>198,686</b>         | <b>114,309</b>         | <b>(84,377)</b>             |
| <b><u>EXPENDITURES</u></b>                   |                             |                        |                        |                             |
| <b><u>Administration</u></b>                 |                             |                        |                        |                             |
| Misc-Assessmnt Collection Cost               | 7,894                       | -                      | -                      | -                           |
| <b>Total Administration</b>                  | <b>7,894</b>                | <b>-</b>               | <b>-</b>               | <b>-</b>                    |
| <b><u>Debt Service</u></b>                   |                             |                        |                        |                             |
| Principal Debt Retirement A-1                | 125,000                     | -                      | -                      | -                           |
| Principal Debt Retirement A-2                | 50,000                      | -                      | -                      | -                           |
| Prepayments Series A-1                       | -                           | -                      | 25,000                 | (25,000)                    |
| Prepayments Series A-2                       | -                           | -                      | 60,000                 | (60,000)                    |
| Interest Expense Series A-1                  | 118,421                     | 59,211                 | 59,211                 | -                           |
| Interest Expense Series A-2                  | 67,925                      | 33,962                 | 33,963                 | (1)                         |
| <b>Total Debt Service</b>                    | <b>361,346</b>              | <b>93,173</b>          | <b>178,174</b>         | <b>(85,001)</b>             |
| <b>TOTAL EXPENDITURES</b>                    | <b>369,240</b>              | <b>93,173</b>          | <b>178,174</b>         | <b>(85,001)</b>             |
| Excess (deficiency) of revenues              |                             |                        |                        |                             |
| Over (under) expenditures                    | 9,650                       | 105,513                | (63,865)               | (169,378)                   |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                             |                        |                        |                             |
| Contribution to (Use of) Fund Balance        | 9,650                       | -                      | -                      | -                           |
| <b>TOTAL FINANCING SOURCES (USES)</b>        | <b>9,650</b>                | <b>-</b>               | <b>-</b>               | <b>-</b>                    |
| Net change in fund balance                   | \$ 9,650                    | \$ 105,513             | \$ (63,865)            | \$ (169,378)                |
| <b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b> | <b>370,476</b>              | <b>370,476</b>         | <b>370,476</b>         |                             |
| <b>FUND BALANCE, ENDING</b>                  | <b>\$ 380,126</b>           | <b>\$ 475,989</b>      | <b>\$ 306,611</b>      |                             |

**Notes to the Financial Statements**  
**December 31, 2019**

**General Fund**

► **Assets**

**Cash and Investments** - See Cash and Investment Report on page 8 for further details.

**Accounts Receivable -**

|  |                   |
|--|-------------------|
| Ravina at East Park HOA - Streetlight Cost Sharing (Oct - Dec) | \$2,427.15        |
| Enhanced Business Solutions - Overpaid Vendor                  | \$2,250.00        |
| Total  | <u>\$4,677.15</u> |

**Assessments Receivable** - Delinquent assessments per tax collector due to Parcel 08-24-31-4825-00080 bankruptcy beginning FY 2016.

**Allow - Doubtful Collections** - Delinquent assessments on Parcel 08-24-31-4825-00080 for FY2016 thru FY2019 deemed uncollectible.

► **Liabilities**

**Accounts Payable** - December invoices paid in January.

**Accrued Expenses** - Unbilled expenses accrued pending receipt of invoices are as follows:

|                                  |       |
|----------------------------------|-------|
| Vertex - Qtrly fountain cleaning | \$552 |
|----------------------------------|-------|

**Due To Other Funds** - FY20 debt service assessments collected and to be transferred to Revenue Fund.

**Debt Service Fund**

► **Assets**

**Assessments Receivable** - Delinquent assessments per tax collector due to Parcel 08-24-31-4825-00080 bankruptcy beginning FY 2016.

**Allow - Doubtful Collections** - Delinquent assessments on Parcel 08-24-31-4825-00080 for FY2016 thru FY2019 deemed uncollectible.

**Notes to the Financial Statements**  
**December 31, 2019**

**Financial Highlights**

- ▶ 30% of FY20 Assessments have been collected compared to 70% last year at the same time.
- ▶ Physical Environment revenue represents billings to Ravina at East Park HOA for streetlights.
- ▶ Total general fund expenditures are approximately 85% of the YTD budget. Variances are explained below.

**General Fund**

| <b>Account Name</b>          | <b>YTD<br/>Budget</b> | <b>YTD<br/>Actual</b> | <b>% of<br/>Budget</b> | <b>Explanation</b>   |
|------------------------------|-----------------------|-----------------------|------------------------|--|
| <b>Expenditures</b>          |                       |                       |                        |  |
| <b><u>Administrative</u></b> |                       |                       |                        |  |
| Printing and Binding         | \$375                 | \$645                 | 172%                   | The cost to prepare agenda packages thru December 2019.  |
| Legal Advertising            | \$500                 | \$1,398               | 280%                   | Notice of meetings, Rulemaking and RFP advertisements.   |
| Miscellaneous Services       | \$175                 | \$1,177               | 673%                   | \$964.34 Go-Daddy email & archiving renewal.   |
| <b><u>Field</u></b>          |                       |                       |                        |  |
| R&M-Common Area              | \$6,250               | \$14,907              | 239%                   | Enhanced Business Solutions - Gazebo Repairs \$4,500; Regal Painting - Exterior Painting \$4,495; Servello - Irrigation Repairs \$3,336. |

**East Park  
Community Development District**

**Supporting Schedules**

**December 31, 2019**

**Non-Ad Valorem Special Assessments - Orange 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 Costs | Gross Amount Received | General Fund       | Debt Service Fund |
| Assessments Levied |                     |                               |                  | \$ 852,199            | \$ 457,522         | \$ 394,677        |
| Allocation %       |                     |                               |                  | 100%                  | 54%                | 46%               |
| 11/12/19           | \$902               | \$50                          | \$0              | \$952                 | \$511              | \$441             |
| 11/18/19           | 10,190              | 425                           | -                | 10,614                | 5,699              | 4,916             |
| 11/25/19           | 29,287              | 1,220                         | -                | 30,508                | 16,379             | 14,129            |
| 12/09/19           | 105,118             | 4,380                         | -                | 109,498               | 58,786             | 50,711            |
| 12/16/19           | 69,610              | 2,900                         | -                | 72,511                | 38,929             | 33,582            |
| 12/23/19           | 27,905              | 1,163                         | -                | 29,068                | 15,606             | 13,462            |
| <b>TOTAL</b>       | <b>\$ 243,012</b>   | <b>\$ 10,138</b>              | <b>\$ -</b>      | <b>\$ 253,150</b>     | <b>\$ 135,910</b>  | <b>\$ 117,241</b> |

% COLLECTED 30% 30% 30%

|                          |                   |                   |                   |
|--------------------------|-------------------|-------------------|-------------------|
| <b>TOTAL OUTSTANDING</b> | <b>\$ 599,048</b> | <b>\$ 321,613</b> | <b>\$ 277,436</b> |
|--------------------------|-------------------|-------------------|-------------------|

10/15/19: Deposit FY15 Delinquent Assessments 08-24-31-4825-00080 POSTED TO FY19

|          |          |   |        |        |        |
|----------|----------|---|--------|--------|--------|
| 1,255.23 | (458.42) | - | 796.81 | 427.60 | 369.21 |
|----------|----------|---|--------|--------|--------|

**Cash and Investment Report**  
**December 31, 2019**

| <u>Account Name</u>                 | <u>Bank Name</u> | <u>Investment Type</u>       | <u>Maturity</u> | <u>Yield</u> | <u>Balance</u>             |
|-------------------------------------|------------------|------------------------------|-----------------|--------------|----------------------------|
| <b>GENERAL FUND</b>                 |                  |                              |                 |              |                            |
| Checking Account - Operating        | SunTrust         | Public Funds Now             | n/a             | 1.67%        | \$ 288,898                 |
| Certificates of Deposit (12 months) | BankUnited       | CD-3637                      | 04/05/20        | 2.49%        | 207,960                    |
| Certificate of Deposit (18 months)  | BankUnited       | CD-6718                      | 04/01/20        | 2.43%        | 53,633                     |
| Certificate of Deposit (6 months)   | BankUnited       | CD-7563                      | 04/16/20        | 1.69%        | 103,350                    |
| Public Funds Money Market           | BankUnited       | MMA - #9406                  | n/a             | 1.50%        | 359,738                    |
| <b>Subtotal-General Fund</b>        |                  |                              |                 |              | <u>\$ 1,013,579</u>        |
| <b>DEBT SERVICE FUND</b>            |                  |                              |                 |              |                            |
| Series 2013 Prepayment Fund A-2     | US Bank          | 1st Am Gov't Obligation Fund | n/a             | 1.21%        | \$ 39                      |
| Series 2013 Redemption Fund A-2     | US Bank          | 1st Am Gov't Obligation Fund | n/a             | 1.21%        | 3,642                      |
| Series 2013 Reserve Fund A-1        | US Bank          | 1st Am Gov't Obligation Fund | n/a             | 1.21%        | 121,320                    |
| Series 2013 Reserve Fund A-2        | US Bank          | 1st Am Gov't Obligation Fund | n/a             | 1.21%        | 58,944                     |
| Series 2013 Revenue Account         | US Bank          | 1st Am Gov't Obligation Fund | n/a             | 1.21%        | 9,539                      |
| <b>Subtotal-Debt Service Fund</b>   |                  |                              |                 |              | <u>\$ 193,484</u>          |
| <b>Total - All Funds</b>            |                  |                              |                 |              | <u><u>\$ 1,207,063</u></u> |

# East Park CDD

## Bank Reconciliation

Bank Account No. 5800 SunTrust Bank - GF  
Statement No. 12-19  
Statement Date 12/31/2019

|                      |            |                      |            |
|----------------------|------------|----------------------|------------|
| G/L Balance (LCY)    | 288,898.36 | Statement Balance    | 294,440.46 |
| G/L Balance          | 288,898.36 | Outstanding Deposits | 0.00       |
| Positive Adjustments | 0.00       |                      |            |
|                      |            | Subtotal             | 294,440.46 |
| Subtotal             | 288,898.36 | Outstanding Checks   | 5,542.10   |
| Negative Adjustments | 0.00       | Differences          | 0.00       |
|                      |            |                      |            |
| Ending G/L Balance   | 288,898.36 | Ending Balance       | 288,898.36 |
|                      |            |                      |            |
| Difference           | 0.00       |                      |            |

| Posting Date                         | Document Type | Document No. | Description          | Amount          | Cleared Amount | Difference      |
|--------------------------------------|---------------|--------------|----------------------|-----------------|----------------|-----------------|
| <b>Outstanding Checks</b>            |               |              |                      |                 |                |                 |
| 12/11/2019                           | Payment       | 003883       | SITEX AQUATICS LLC   | 1,600.00        | 0.00           | 1,600.00        |
| 12/23/2019                           | Payment       | 003887       | HOPPING GREEN & SAMS | 1,947.15        | 0.00           | 1,947.15        |
| 12/27/2019                           | Payment       | 003890       | SITEX AQUATICS LLC   | 1,600.00        | 0.00           | 1,600.00        |
| 12/30/2019                           | Payment       | 003891       | TROM II CORPORATION  | 147.16          | 0.00           | 147.16          |
| 12/30/2019                           | Payment       | 003892       | FED EX               | 14.04           | 0.00           | 14.04           |
| 12/31/2019                           | Payment       | 003893       | ORLANDO SENTINEL     | 233.75          | 0.00           | 233.75          |
| <b>Total Outstanding Checks.....</b> |               |              |                      | <b>5,542.10</b> |                | <b>5,542.10</b> |

**East Park  
Community Development District**

**Check Register**

**October - December, 2019**



## EAST PARK Community Development District

### Payment Register by Fund For the Period from 10/1/19 to 12/31/19 (Sorted by Check / ACH No.)

| Fund No.                  | Check / ACH No. | Date     | Payee                        | Invoice No.  | Payment Description                                | Invoice / GL Description          | G/L Account # | Amount Paid |
|---------------------------|-----------------|----------|------------------------------|--------------|--|-----------------------------------|---------------|-------------|
| <b>GENERAL FUND - 001</b> |                 |          |                              |              |  |                                   |               |             |
| 001                       | 003852          | 10/03/19 | TROM II CORPORATION          | 58547        | OCT JANITORIAL SERVICE                             | R&M-General                       | 546001-53901  | \$200.00    |
| 001                       | 003853          | 10/07/19 | ENHANCED BUSINESS SOLUTIONS  | 091719-DEP   | DEPOSIT FOR GAZEBO REPRS                           | R&M-Common Area                   | 546016-53901  | \$2,250.00  |
| 001                       | 003854          | 10/07/19 | INNERSYNC, STUDIO'S LTD      | 17889        | ADA Qtrly Website & PDF Compliance Svcs            | R&M-ADA Compliance                | 546350-51301  | \$388.13    |
| 001                       | 003855          | 10/07/19 | REGAL PAINTING OF CENTRAL FL | 6910-DEP     | DEPOSIT FOR EXTERIOR PAINTING                      | R&M-Common Area                   | 546016-53901  | \$2,247.50  |
| 001                       | 003856          | 10/09/19 | FAST SIGNS                   | 2060-11702   | 2 "NO SWIMMING" SIGNS                              | R&M-Common Area                   | 546016-53901  | \$110.00    |
| 001                       | 003856          | 10/09/19 | FAST SIGNS                   | 2060-11722   | reorder 11347: 15 Dye sublim 400 Denier Poly 24x36 | R&M-Common Area                   | 546016-53901  | \$2,815.68  |
| 001                       | 003857          | 10/09/19 | SERVELLO                     | 14839        | OCT LANDSCAPE MAINT                                | Contracts-Landscape               | 534050-53901  | \$9,374.49  |
| 001                       | 003858          | 10/09/19 | SITEX AQUATICS LLC           | 3241A        | OCT AQUATIC MAINT                                  | Contracts-Wetland Mitigation      | 534049-53901  | \$1,600.00  |
| 001                       | 003859          | 10/15/19 | FAST SIGNS                   | 2060-12120   | 18/ea-24"W Pole Hardware Set                       | R&M-Common Area                   | 546016-53901  | \$1,603.64  |
| 001                       | 003860          | 10/17/19 | EGIS INSURANCE ADVISORS      | 9934         | 100119422 10/1/19-10/1/2020                        | Insurance - General Liability     | 545002-51301  | \$7,250.00  |
| 001                       | 003861          | 10/17/19 | SERVELLO                     | 15019        | Replace Back Pond Controller/Lightening            | R&M-Common Area                   | 546016-53901  | \$761.70    |
| 001                       | 003862          | 10/22/19 | DEWBERRY ENGINEERS INC       | 1745551      | ENG'G SVCS THRU SEPT 2019                          | ProfServ-Engineering              | 531013-51501  | \$1,220.00  |
| 001                       | 003863          | 10/24/19 | DEWBERRY ENGINEERS INC       | 1745552      | 2019 Stormwater Mgmt Report                        | ProfServ-Engineering              | 531013-51501  | \$1,550.00  |
| 001                       | 003864          | 10/24/19 | HOPPING GREEN & SAMS         | 110663       | GEN COUNSEL THRU SEPT 2019                         | ProfServ-Legal Services           | 531023-51401  | \$2,321.41  |
| 001                       | 003864          | 10/24/19 | HOPPING GREEN & SAMS         | 110664       | 9/18 - 9/23/19 MONTHLY MTG EXP                     | ProfServ-Legal Services           | 531023-51401  | \$1,898.73  |
| 001                       | 003865          | 10/29/19 | DEPT OF ECONOMIC OPPORTUNITY | 74019        | FY 19/20 DISTRICT FILING FEES                      | Misc-District Filing Fees         | 549007-51301  | \$175.00    |
| 001                       | 003866          | 11/04/19 | ENHANCED BUSINESS SOLUTIONS  | 103019-BAL   | BAL DUE-GAZEBO REPAIRS                             | R&M-Common Area                   | 546016-53901  | \$4,500.00  |
| 001                       | 003867          | 11/04/19 | TROM II CORPORATION          | 58878        | NOV JANITORIAL SRV                                 | R&M-General                       | 546001-53901  | \$200.00    |
| 001                       | 003868          | 11/06/19 | INFRAMARK, LLC               | 45689        | OCT MGMT FEES & SVCS                               | ProfServ-Field Management         | 531016-53901  | \$1,880.75  |
| 001                       | 003868          | 11/06/19 | INFRAMARK, LLC               | 45689        | OCT MGMT FEES & SVCS                               | WO 0201004                        | 546016-53901  | \$1,192.50  |
| 001                       | 003868          | 11/06/19 | INFRAMARK, LLC               | 45689        | OCT MGMT FEES & SVCS                               | Postage and Freight               | 541006-51301  | \$9.00      |
| 001                       | 003868          | 11/06/19 | INFRAMARK, LLC               | 45689        | OCT MGMT FEES & SVCS                               | ProfServ-Mgmt Consulting Serv     | 531027-51201  | \$4,754.33  |
| 001                       | 003868          | 11/06/19 | INFRAMARK, LLC               | 45689        | OCT MGMT FEES & SVCS                               | Printing and Binding              | 547001-51301  | \$238.60    |
| 001                       | 003868          | 11/06/19 | INFRAMARK, LLC               | 45689        | OCT MGMT FEES & SVCS                               | Office Supplies                   | 551002-51301  | \$33.00     |
| 001                       | 003868          | 11/06/19 | INFRAMARK, LLC               | 45689        | OCT MGMT FEES & SVCS                               | GODADDY Domain Renewal            | 549001-51301  | \$31.10     |
| 001                       | 003868          | 11/06/19 | INFRAMARK, LLC               | 45689        | OCT MGMT FEES & SVCS                               | GODADDY Email & archiving renewal | 549001-51301  | \$964.34    |
| 001                       | 003868          | 11/06/19 | INFRAMARK, LLC               | 45689        | OCT MGMT FEES & SVCS                               | GODADDY Standard UCC SSL Renewal  | 549001-51301  | \$26.83     |
| 001                       | 003869          | 11/15/19 | ORLANDO SENTINEL             | 010807056000 | Notice of FY20 mtgs/ CU00103713                    | Legal Advertising                 | 548002-51301  | \$233.75    |
| 001                       | 003875          | 11/22/19 | DEWBERRY ENGINEERS INC       | 1757486      | Oct '19 Engineering/Outfall Cleanout clearing      | ProfServ-Engineering              | 531013-51501  | \$480.00    |
| 001                       | 003876          | 11/22/19 | GRAU & ASSOCIATES            | 18779        | AUDIT FYE 9/30/19 (Refund deposited 12/20/19)      | Auditing Services                 | 532002-51301  | \$500.00    |
| 001                       | 003877          | 11/25/19 | FED EX                       | 6-841-84453  | 11/11/19 POSTAGE                                   | Postage and Freight               | 541006-51301  | \$119.45    |
| 001                       | 003878          | 12/02/19 | INFRAMARK, LLC               | 46469        | NOV MGMT FEES & WO 0201005                         | ProfServ-Mgmt Consulting Serv     | 531027-51201  | \$4,754.33  |
| 001                       | 003878          | 12/02/19 | INFRAMARK, LLC               | 46469        | NOV MGMT FEES & WO 0201005                         | ProfServ-Field Management         | 531016-53901  | \$1,880.75  |
| 001                       | 003878          | 12/02/19 | INFRAMARK, LLC               | 46469        | NOV MGMT FEES & WO 0201005                         | R&M-Common Area                   | 546016-53901  | \$450.00    |
| 001                       | 003878          | 12/02/19 | INFRAMARK, LLC               | 46469        | NOV MGMT FEES & WO 0201005                         | Postage and Freight               | 541006-51301  | \$7.50      |
| 001                       | 003878          | 12/02/19 | INFRAMARK, LLC               | 46469        | NOV MGMT FEES & WO 0201005                         | Printing and Binding              | 547001-51301  | \$27.30     |
| 001                       | 003879          | 12/02/19 | ORLANDO SENTINEL             | 011963057000 | Ref #OSC11963057/Rulemaking,Audit RFP,Mtg          | Legal Advertising                 | 548002-51301  | \$406.26    |

## EAST PARK Community Development District

### Payment Register by Fund For the Period from 10/1/19 to 12/31/19 (Sorted by Check / ACH No.)

| Fund No.          | Check / ACH No. | Date     | Payee                        | Invoice No.  | Payment Description                 | Invoice / GL Description     | G/L Account # | Amount Paid         |
|-------------------|-----------------|----------|------------------------------|--------------|-------------------------------------|------------------------------|---------------|---------------------|
| 001               | 003880          | 12/04/19 | HOPPING GREEN & SAMS         | 111346       | GEN COUNSEL THRU OCT 2019           | ProfServ-Legal Services      | 531023-51401  | \$372.00            |
| 001               | 003881          | 12/11/19 | FED EX                       | 6-856-13536  | NOV POSTAGE                         | Postage and Freight          | 541006-51301  | \$14.04             |
| 001               | 003882          | 12/11/19 | SERVELLO                     | 15099        | NOV LANDSCAPE MAINT                 | Contracts-Landscape          | 534050-53901  | \$9,374.49          |
| 001               | 003882          | 12/11/19 | SERVELLO                     | 15256        | IRR REPRS                           | R&M-Common Area              | 546016-53901  | \$865.82            |
| 001               | 003882          | 12/11/19 | SERVELLO                     | 15280        | IRR REPRS Prop 3059                 | R&M-Common Area              | 546016-53901  | \$2,469.84          |
| 001               | 003883          | 12/11/19 | SITEX AQUATICS LLC           | 3317A        | NOV LAKE MAINT                      | Contracts-Wetland Mitigation | 534049-53901  | \$1,600.00          |
| 001               | 003884          | 12/11/19 | SOLITUDE LAKE MGMT           | PI-A00290017 | 8/1-10/31/19 AQUATIC MAINT/FNTN     | Contracts-Fountain           | 534023-53901  | \$552.00            |
| 001               | 003885          | 12/11/19 | TROM II CORPORATION          | 59192        | DEC JANITORIAL SERVICE              | R&M-General                  | 546001-53901  | \$200.00            |
| 001               | 003886          | 12/18/19 | DEWBERRY ENGINEERS INC       | 1769038      | ENGG SVCS THRU NOV 2019             | ProfServ-Engineering         | 531013-51501  | \$778.70            |
| 001               | 003887          | 12/23/19 | HOPPING GREEN & SAMS         | 111593       | GEN COUNSEL THRU NOV 2019           | ProfServ-Legal Services      | 531023-51401  | \$73.75             |
| 001               | 003887          | 12/23/19 | HOPPING GREEN & SAMS         | 111594       | 11/11 - 11/18/19 MONTHLY MTG EXP    | ProfServ-Legal Services      | 531023-51401  | \$1,873.40          |
| 001               | 003888          | 12/27/19 | HOME DEPOT CREDIT SERVICES   | 120519-0670  | HD: Holiday Decoration/Lighting     | R&M-Common Area              | 546016-53901  | \$171.68            |
| 001               | 003889          | 12/27/19 | SERVELLO                     | 15315        | DEC LANDSCAPE MAINT                 | Contracts-Landscape          | 534050-53901  | \$9,374.49          |
| 001               | 003890          | 12/27/19 | SITEX AQUATICS LLC           | 3172B        | DEC LAKE MAINT                      | Contracts-Wetland Mitigation | 534049-53901  | \$1,600.00          |
| 001               | 003891          | 12/30/19 | TROM II CORPORATION          | 59742        | BATH TISSUE/HAND SOAP               | R&M-General                  | 546001-53901  | \$147.16            |
| 001               | 003892          | 12/30/19 | FED EX                       | 6-753-98199  | 9/25/19 FEDEX                       | Postage and Freight          | 541006-51301  | \$14.04             |
| 001               | 003893          | 12/31/19 | ORLANDO SENTINEL             | 013131053000 | Notice of 11/18 mtg; audit comm mtg | Legal Advertising            | 548002-51301  | \$233.75            |
| 001               | 1204            | 10/22/19 | EAST PARK CDD                | 101719-9406  | REPLENISH SUNTRUST ACCT             | Cash with Fiscal Agent       | 103000        | \$100,000.00        |
| 001               | DD143           | 10/21/19 | ORLANDO UTILITIES COMMISSION | 100219 ACH   | OUC BILL PRD 9/3-10/1/19            | Electricity - General        | 543006-53901  | \$11,613.64         |
| 001               | DD143           | 10/21/19 | ORLANDO UTILITIES COMMISSION | 100219 ACH   | OUC BILL PRD 9/3-10/1/19            | Utility - Water              | 543018-53901  | \$833.18            |
| 001               | DD144           | 11/20/19 | ORLANDO UTILITIES COMMISSION | 110119 ACH   | OUC BILL PRD 10/1-11/1/19           | Electricity - General        | 543006-53901  | \$11,845.78         |
| 001               | DD144           | 11/20/19 | ORLANDO UTILITIES COMMISSION | 110119 ACH   | OUC BILL PRD 10/1-11/1/19           | Utility - Water              | 543018-53901  | \$560.98            |
| 001               | DD145           | 12/23/19 | ORLANDO UTILITIES COMMISSION | 120219 ACH   | OUC PRD 11/1-12/2/19                | Electricity - General        | 543006-53901  | \$11,866.67         |
| 001               | DD145           | 12/23/19 | ORLANDO UTILITIES COMMISSION | 120219 ACH   | OUC PRD 11/1-12/2/19                | Utility - Water              | 543018-53901  | \$512.66            |
| 001               | 003870          | 11/19/19 | ANGEL L. COLON               | PAYROLL      | November 19, 2019 Payroll Posting   |                              |               | \$184.70            |
| 001               | 003871          | 11/19/19 | GRACIELA M. VON BLON         | PAYROLL      | November 19, 2019 Payroll Posting   |                              |               | \$184.70            |
| 001               | 003872          | 11/19/19 | SCOTT E. PHILLIPS            | PAYROLL      | November 19, 2019 Payroll Posting   |                              |               | \$184.70            |
| 001               | 003873          | 11/19/19 | TODD M. ONEAL                | PAYROLL      | November 19, 2019 Payroll Posting   |                              |               | \$184.70            |
| 001               | 003874          | 11/19/19 | THOMAS A. BONNER             | PAYROLL      | November 19, 2019 Payroll Posting   |                              |               | \$184.70            |
| <b>Fund Total</b> |                 |          |                              |              |                                     |                              |               | <b>\$226,327.64</b> |

|                       |                     |
|-----------------------|---------------------|
| <b>Total Cks Paid</b> | <b>\$226,327.64</b> |
|-----------------------|---------------------|

## **Fifth Order of Business**

**5Aii.**

**RESOLUTION 2020-3**

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE  
EAST PARK COMMUNITY DEVELOPMENT DISTRICT  
ADOPTING AN INTERNAL CONTROLS POLICY CONSISTENT  
WITH SECTION 218.33, FLORIDA STATUTES; PROVIDING AN  
EFFECTIVE DATE.**

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

**WHEREAS**, consistent with Section 218.33, *Florida Statutes*, the District is statutorily required to establish and maintain internal controls designed to prevent and detect fraud, waste, and abuse as defined in Section 11.45(1), *Florida Statutes*; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets; and

**WHEREAS**, to demonstrate compliance with Section 218.33, *Florida Statutes*, the District desires to adopt by resolution the Internal Controls Policy attached hereto as **Exhibit A**.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE EAST PARK COMMUNITY  
DEVELOPMENT DISTRICT:**

**SECTION 1.** The attached Internal Controls Policy attached hereto as **Exhibit A** is hereby adopted pursuant to this Resolution.

**SECTION 2.** If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 3.** This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED THIS 27th DAY OF JANUARY, 2020.**

**ATTEST:**

**EAST PARK COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary/Assistant Secretary

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Chairman, Board of Supervisors

## **EXHIBIT “A”**

### **EAST PARK COMMUNITY DEVELOPMENT DISTRICT INTERNAL CONTROLS POLICY**

#### **1. Purpose.**

- 1.1. The purpose of this internal controls policy is to establish and maintain internal controls for the East Park Community Development District.
- 1.2. Consistent with Section 218.33(3), *Florida Statutes*, the internal controls adopted herein are designed to:
  - 1.2.1. Prevent and detect Fraud, Waste, and Abuse (as hereinafter defined).
  - 1.2.2. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.
  - 1.2.3. Support economical and efficient operations.
  - 1.2.4. Ensure reliability of financial records and reports.
  - 1.2.5. Safeguard Assets (as hereinafter defined).

#### **2. Definitions.**

- 2.1. “Abuse” means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.
- 2.2. “Assets” means District assets such as cash or other financial resources, supplies, inventories, equipment and other fixed assets, real property, intellectual property, or data.
- 2.3. “Auditor” means the independent auditor (and its employees) retained by the District to perform the annual audit required by state law.
- 2.4. “Board” means the Board of Supervisors for the District.
- 2.5. “District Management” means (i) the independent contractor (and its employees) retained by the District to provide professional district management services to the District and (ii) any other independent contractor (and its employees) separately retained by the District to provide amenity management services, provided said services include a responsibility to safeguard and protect Assets.

- 2.6. “Fraud” means obtaining something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity’s assets, bribery, or the use of one’s position for personal enrichment through the deliberate misuse or misapplication of an organization’s resources.
- 2.7. “Internal Controls” means systems and procedures designed to prevent and detect fraud, waste, and abuse; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets.
- 2.8. “Risk” means anything that could negatively impact the District’s ability to meet its goals and objectives. The term includes strategic, financial, regulatory, reputational, and operational risks.
- 2.9. “Waste” means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

### **3. Control Environment.**

- 3.1. Ethical and Honest Behavior.
  - 3.1.1. District Management is responsible for maintaining a work environment that promotes ethical and honest behavior on the part of all employees, contractors, vendors and others.
  - 3.1.2. Managers at all levels must behave ethically and communicate to employees and others that they are expected to behave ethically.
  - 3.1.3. Managers must demonstrate through words and actions that unethical behavior will not be tolerated.

### **4. Risk Assessment.**

- 4.1. Risk Assessment. District Management is responsible for assessing Risk to the District. District Management’s Risk assessments shall include, but not be limited to:
  - 4.1.1. Identifying potential hazards.
  - 4.1.2. Evaluating the likelihood and extent of harm.
  - 4.1.3. Identifying cost-justified precautions and implementing those precautions.

## **5. Control Activities.**

5.1. Minimum Internal Controls. The District hereby establishes the following minimum Internal Controls to prevent and detect Fraud, Waste, and Abuse:

5.1.1. Preventive controls designed to forestall errors or irregularities and thereby avoid the cost of corrections. Preventive control activities shall include, but not be limited to, the following:

5.1.1.1. Identifying and segregating incompatible duties and/or implementing mitigating controls.

5.1.1.2. Performing accounting functions in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.1.3. Requiring proper authorizations to access and/or modify accounting software.

5.1.1.4. Implementing computerized accounting techniques (e.g. to help identify coding errors, avoid duplicate invoices, etc.).

5.1.1.5. Maintaining a schedule of the District's material fixed Assets.

5.1.1.6. Maintaining physical control over the District's material and vulnerable Assets (e.g. lock and key, computer passwords, network firewalls, etc.).

5.1.1.7. Retaining and restricting access to sensitive documents.

5.1.1.8. Performing regular electronic data backups.

5.1.2. Detective controls designed to measure the effectiveness of preventive controls and to detect errors or irregularities when they occur. Detective control activities shall include, but not be limited to, the following:

5.1.2.1. Preparing financial reports in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.2.2. Reviewing financial statements and investigating any material variances between budgeted expenses and actual expenses.

5.1.2.3. Establishing and implementing periodic reconciliations of bank, trust, and petty cash accounts.



- 5.1.2.4. Establishing an internal protocol for reporting and investigating known or suspected acts of Fraud, Waste, or Abuse.
- 5.1.2.5. Engaging in periodic physical inventory counts and comparisons with inventory records.
- 5.1.2.6. Monitoring all ACH (electronic) transactions and the sequencing of checks.

5.2. Implementation. District Management shall implement the minimum Internal Controls described herein. District Management may also implement additional Internal Controls that it deems advisable or appropriate for the District. The specific ways District Management implements these minimum Internal Controls shall be consistent with Generally Accepted Accounting Principles (GAAP) and otherwise conform to Governmental Accounting Standards Board (GASB) and American Institute of Certified Public Accountants (AICPA) standards and norms.

## **6. Information and Communication.**

- 6.1. Information and Communication. District Management shall communicate to its employees (needing to know) information relevant to the Internal Controls, including but not limited to any changes to the Internal Controls and/or changes to laws, rules, contracts, grant agreements, and best practices.
- 6.2. Training. District Management shall regularly train its employees (needing the training) in connection with the Internal Controls described herein and promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

## **7. Monitoring Activities.**

- 7.1. Internal Reviews. District Management shall internally review the District's Internal Controls at least once per year. In connection with this internal review, District Management shall:
  - 7.1.1.1. Review its operational processes.
  - 7.1.1.2. Consider the potential risk of Fraud, Waste, or Abuse inherent in each process.
  - 7.1.1.3. Identify the controls included in the process, or controls that could be included, that would result in a reduction in the inherent risk.
  - 7.1.1.4. Assess whether there are Internal Controls that need to be improved or added to the process under consideration.

7.1.1.5. Implement new controls or improve existing controls that are determined to be the most efficient and effective for decreasing the risk of Fraud, Waste or Abuse.

7.1.1.6. Train its employees on implemented new controls or improvements to existing controls.

7.2. External Audits and Other Reviews. Audits and other reviews may be performed on various components of the District's Internal Controls by the Auditor consistent with Government Auditing Standards (GAS). Audits may identify material deficiencies in the Internal Controls and make recommendations to improve them. District Management shall communicate and cooperate with the Board and the Auditor regarding the potential implementation of Auditor recommendations.

**Specific Authority:** §§ 190.011(5), 218.33(3), *Florida Statutes*

**Effective date:** January 27, 2020

**5Bi**



261 SPRINGVIEW COMMERCE DR.  
 Debary, FL 32713  
 PHONE: 386-753-1100  
 FAX: 386-753-1106

# PROPOSAL

Agenda Page #36

|           |          |
|-----------|----------|
| DATE      | Proposal |
| 1/17/2020 | 3496     |

|                |
|----------------|
| NAME & ADDRESS |
| East Park      |
|                |
| 25-101         |

|         |
|---------|
| SHIP TO |
| ATTN:   |
|         |

| DESCRIPTION  | QTY | Ea         | AMOUNT                  |
|--|-----|------------|-------------------------|
| <b>Play Ground Park</b><br>In order for a proper repair the swing set mat needs to be removed completely. It is out of the scope of Servello services to remove or replace the mat.<br>We will excavate the area to evaluate.<br><br>Best option if the mainline is a straight run we will install a sleeve with a new pipe inside. This would lower the costs in the event a a future repair in the area.<br><br>If there is a tee or 45 degree fitting we will then the pipe will need to be rerouted.<br>If requested to reroute the pipe it may exceed this NTE and additional funds would have to be approved.<br><br>Mainline pipe repair NTE not to exceed.                 | 1   | \$2,500.00 | \$2,500.00              |
| <i>Plant material is guaranteed for controllable insects and disease only when a horticulture program is in place through Servello &amp; Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello &amp; Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello &amp; Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.</i> |     |            |                         |
| The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.  |     |            | <b>TOTAL \$2,500.00</b> |

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free

workplace and carries workers compensation insurance.

Servello & Son, Inc.

Client Signature: \_\_\_\_\_

Corey Westmar

**5Bii**



261 SPRINGVIEW COMMERCE DR.

Debary, FL 32713

PHONE: 386-753-1100

FAX: 386-753-1106

# PROPOSAL

Agenda Page #38

| DATE      | Proposal |
|-----------|----------|
| 1/17/2020 | 3499     |

|                |
|----------------|
| NAME & ADDRESS |
| East park      |
|                |
| 25-101         |

|         |
|---------|
| SHIP TO |
| ATTN:   |
|         |

| DESCRIPTION  | QTY | Ea       | AMOUNT                  |
|--|-----|----------|-------------------------|
| <b>Dowden 7-11 entrance irrigation for turf and ornamental enhancements.</b>   |     |          |                         |
| 3/4in PVC pipe sch 40  | 80  | \$1.73   | \$138.40                |
| 1in PVC pipe sch 40.   | 250 | \$2.03   | \$507.50                |
| 1 1/2in PVC pipe sch 40  | 90  | \$2.82   | \$253.80                |
| 1/2in K-Flex pipe  | 56  | \$1.52   | \$85.12                 |
| 1/2in Street elbow   | 45  | \$2.21   | \$99.45                 |
| 1 1/2in Coupling   | 1   | \$4.84   | \$4.84                  |
| 1in Coupling   | 1   | \$4.84   | \$4.84                  |
| 1 1/2in X 1in bushing  | 1   | \$5.25   | \$5.25                  |
| 1 1/2in X 1 1/4in bushing  | 1   | \$5.25   | \$5.25                  |
| 1in X 1in Tee  | 2   | \$4.84   | \$9.68                  |
| 1in X 1/2in Tee  | 24  | \$4.84   | \$116.16                |
| 3/4in X 1/2in Tee  | 12  | \$3.03   | \$36.36                 |
| 1/2in male adapter   | 5   | \$1.52   | \$7.60                  |
| Flood bubbler  | 5   | \$5.36   | \$26.80                 |
| 6in Pop up Sprinkler   | 28  | \$21.62  | \$605.36                |
| MP SST Nozzle 15ft   | 26  | \$9.50   | \$247.00                |
| MP EST Right Nozzle 15ft   | 1   | \$9.50   | \$9.50                  |
| MP EST Left Nozzle 15ft  | 1   | \$9.50   | \$9.50                  |
| 1 1/2in Rain Bird scrubber valve   | 1   | \$183.56 | \$183.56                |
| 1 1/2in Male adapter   | 2   | \$6.67   | \$13.34                 |
| Teflon tape  | 1   | \$4.83   | \$4.83                  |
| Gel cap wire nut black & white   | 2   | \$2.24   | \$4.48                  |
| Hunter single station node   | 1   | \$160.38 | \$160.38                |
| 9v Battery   | 2   | \$5.25   | \$10.50                 |
| Rain bird t-bos latching solenoid.   | 1   | \$48.19  | \$48.19                 |
| Technician Labor   | 12  | \$65.00  | \$780.00                |
| Equipment usage (Ground saw trencher).   | 1   | \$318.00 | \$318.00                |
| Large rectangle valve pit  | 1   | \$46.30  | \$46.30                 |
| <i>Plant material is guaranteed for controllable insects and disease only when a horticulture program is in place through Servello &amp; Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello &amp; Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello &amp; Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.</i> |     |          |                         |
| The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.  |     |          | <b>TOTAL \$3,741.99</b> |

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free

workplace and carries workers compensation insurance.

Servello & Son, Inc.

Client Signature: \_\_\_\_\_

Corey Westman

**5Ci.**



EAST PARK

**Ariel Medina** | Field Services Supervisor



313 Campus Street, Celebration, FL 34747  
(O) 407-566-4122 | (M) 281-831-0139 |  
[www.inframarkkims.com](http://www.inframarkkims.com)

**FREDDY BLANCO** | Assistant  
Maintenance Manager

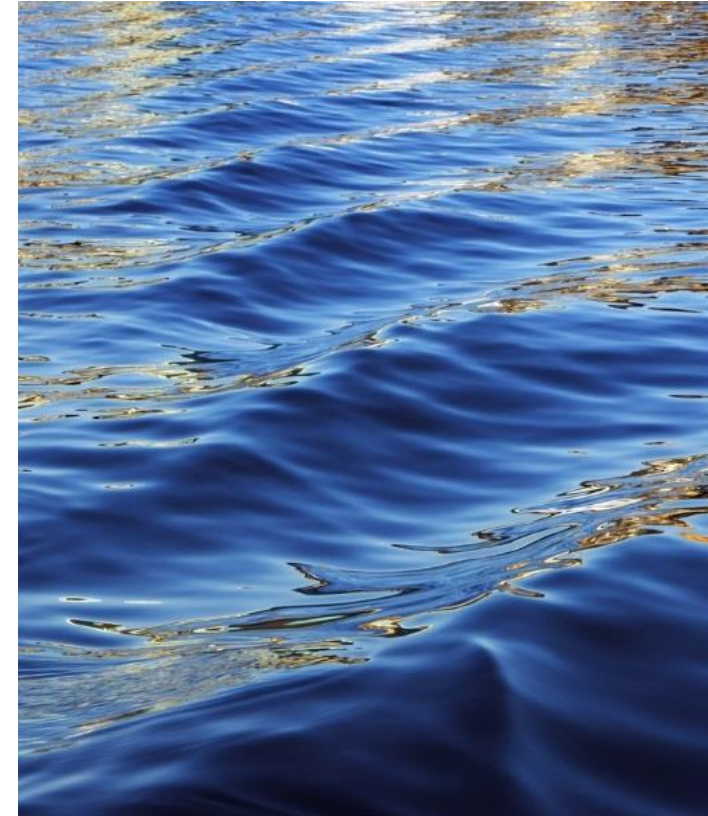


313 Campus Street | Celebration, FL 34747  
**Office:** 1.407.566.1935 | **Mobile:**  
1.407.947.2489 | [www.inframarkkims.com](http://www.inframarkkims.com)

# East Park CDD Community Review

Agenda Page #40

January 2020











# Content



- Landscape Review
- Community Review
- Sitex's Report
- Servello

# Landscape Review

## East Park Landscape Review

| Issue                              | Location  | Date of the drive-thru | Status       | Field Manager Comments  | Photos  | Servello's Comments  |
|------------------------------------|---|------------------------|--------------|---|---|--|
| Weed and Disease Control (Turf)    | Throughout the community  | 12/16/2019             | Ongoing      | Two applications shall be provided in the month of March ,please provide the day of March for this services. And November for all. St. Augustine, Zoysia and Bahia areas.   |   | All completed-   |
| Fertilizer(Turf)                   | Throughout the community  | 12/16/2019             | Ongoing      | All fertilizers shall be applied at least four times for year (February, April, June and October) for St. Augustine and Zoysia turf. And Bahia shall be fertilized three times per year March, July and November. The fertilizers services for February was completed on Feb, 15 ,2019. |   | December app completed   |
| Irrigation Leak                    | Park between Moss Rose way and Old Patina way.                              | 12/16/2019             | No completed | Irrigation leak near to the playground area.  |    | Surface removed. Leak found and might be a mainline. To be discussed at meeting. |
| Trimming around the irrigation box | At Lake District Lane behind the big lake area and Throughout the community | 12/16/2019             | Ongoing      | Several irrigation box need trimming and cleaning around. irrigation boxes but still some ones not have the respective maintenance.   |    | Completed-On going with service  |
| Trimming.                          | East Park Woods dr.   | 12/16/2019             | completed    | Section on the fence are pending for trimming service.  |   | Completed-On going with service  |
| Pruning.                           | East Park Woods dr.   | 12/16/2019             | completed    | The mowing crew avoid some section for overgrown vegetation. As per contract trees located in buffer areas shall be pruned twice (2) a year.  | <br>Image <br> | Completed-On going with service  |

## East Park Landscape Review

| Issue                     | Location  | Date of the drive-thru | Status    | Field Manager Comments   | Photos   | Servello's Comments                             |
|---------------------------|---|------------------------|-----------|--|--|---|
| Flowers beds              | Throughout the community  | 12/16/2019             | completed | Provide schedule for the next installation. More of four week without the flowers beds.          |  | Completed-4 times a year(Dec, March, June, Sept |
| Edging                    | At Savanna park   | 12/16/2019             | completed | The edging was not completed on the last service.  | <br>Image | Completed-                                      |
| Beds need detail service. | At Lake District lane near to the Dowden road and Seven Eleven entrance | 12/16/2019             | Completed | The beds showing poor detail services. After four weeks the beds still show poor detail service. |           | Completed                                       |

# Community Review

- Meet with contractors and performed drive through
- Followed up with vendors on pending items
- Reviewed and processed invoices on a weekly basis
- Returned phone calls and emails as needed
- Installed, maintained, and removed Christmas lights
- Responded to fence removal incident
- Met with Resident and Sitex Aquatics for lake concerns
- Performed community light review

# Community Review

Repaired sign at 7-Eleven Entrance



Removed graffiti from bike path





# Community Review 2

Spindle Repairs on dock



Cut surface at playground for Irrigation repair



Removed graffiti from bridge



# Sitex's Report



**EAST PARK COMMUNITY DEVELOPMENT DISTRICT**

**OPERATIONS & MAINTENANCE HIGHLIGHT**

**SITEX AQUATICS MANAGEMENT REPORT**



December 2019

All ponds were treated for shoreline vegetation as needed with a custom grass mix targeted for specific species present.

**POND1**-Treated for grasses

**POND2**-treated for algae and grasses

**POND3**- Treated for grasses

**POND4**- treated for algae and grasses

**POND5**- treated for Algae and grasses

**POND6**- Treated for Algae and grasses

**POND7**- Treated for grassess

**POND8**- treatment for Algae and grasses

**POND9**- treated for Algae and grasses

**POND10**- Treated for Algae

**POND11**-Treated for Algae

**DITCH**-Ditch was treated for grasses

**ADDITIONAL NOTES:**

All ponds have been treated for shoreline vegetation and any algae present. Please don't hesitate to reach out to my staff or myself if you need anything at all. Happy New Year!

Regards

BRIAN FACKLER,

# Servello's Report



**EAST PARK CDD**  
MAINTENANCE MONTHLY SUMMARY  
November-2019 (Bi-Weekly Mowing)

**1.1 Turf**

1.1.1 - Mowing – Mowing was performed Bi-weekly throughout common grounds, lakes, and utility easements. Service agreement calls for 2 mowing cycles in November  
Mowing cycles completed:

- Week ending 11/8/2019
- Week ending 11/22/2019

1.1.2 – Edging -All Hard surfaces Completed

1.1.3 – Line Trimming-All completed-(lake edges)

1.1.4 – Weed and Disease Control

a) St. Augustine – Treated Sedge and broadleaf weeds – Weed treatment for Zoysia- Completed wknd 11-22/19

1.1.5 – Fertilization-None for November

1.1.6 – Pest Control

a) Chinch bugs-None detected

b) Ants treated community wide- As needed ( Mound treatment only)

**1.2 Shrub/Ground Cover Care**

1.2.1 - Pruning

a) All shrubs pruned weeks ending 11/8/19---11/22/19 Detail all sections completed

1.2.2 - Weeding

a) Herbicide applications to weeds in landscape beds, sidewalks, and roadway crack weeds performed weekly on a rotating basis-ON GOING

1.2.3 – Fertilization and Pest Control

a)None scheduled November

1.2.4 – Mulching--Completed

### **1.3 Tree Care**

#### 1.3.1 Pruning

All median tree down vista lakes blvd major tree elevations ( Ligustrum trees, Mags etc )

a) Done in detail rotation

### **1.4 Annual Flowers:**

**Installed new annauls**

**Broken pipe under playhouse park mat.**



**EAST PARK CDD**  
MAINTENANCE MONTHLY SUMMARY  
December-2019 (Bi-Weekly Mowing)

**1.1 Turf**

1.1.1 - Mowing – Mowing was performed Bi- weekly throughout common grounds, lakes, and utility easements. Service agreement calls for 2 mowing cycles in December  
Mowing cycles completed:

- Week ending 12/6//2019
- Week ending 12/20/2019

1.1.2 – Edging -All Hard surfaces Completed

1.1.3 – Line Trimming-All completed-(lake edges)

1.1.4 – Weed and Disease Control

a) St. Augustine – Treated Sedge and broadleaf weeds –None Scheduled

1.1.5 – Fertilization-None for December

1.1.6 – Pest Control

a) Chinch bugs-None detected

b) Ants treated community wide- As needed ( Mound treatment only)

**1.2 Shrub/Ground Cover Care**

1.2.1 - Pruning

a) All shrubs pruned weeks ending 12/6/19---12/20//19 Detail all sections completed

1.2.2 - Weeding

a) Herbicide applications to weeds in landscape beds, sidewalks, and roadway crack weeds performed weekly on a rotating basis-ON GOING

1.2.3 – Fertilization and Pest Control

a)None scheduled November

1.2.4 – Mulching--Completed

### **1.3 Tree Care**

#### 1.3.1 Pruning

All median tree down vista lakes blvd major tree elevations ( Ligustrum trees, Mags etc )

a) Done in detail rotation

### **1.4 Annual Flowers:**

**Installed new annauls**

**Broken pipe under playhouse park mat-No Change—Contractor has not removed mat.**

**Woodline cut back**

**5Ciii.**



261 Springview Commerce Drive  
DeBary, FL 32713  
Telephone 386-753-1100  
Fax 386-753-1106

| Date       | Proposal # |
|------------|------------|
| 11/11/2019 | 3183       |

| Submitted To  |
|---|
| <b>East Park Community Development District</b><br>Daniel Finz<br>210 North University Drive Suite 702<br>Coral Springs, FL 33071 |

| Project   |
|---|
| East Park Community Development District<br>Narcoossee Rd & Moss Park Road<br>Orlando, FL 32827 |

### Scope

*We propose to furnish the following scope of work to complete East Park Community Development District.*

#### Horticulture - Tree & Shrub

East Park: Lake District LN

| Description                            | Quantity | Unit | Unit Price | Price    |
|--|----------|------|------------|----------|
| Red Maple                              | 3        | 30G  | 330.00     | 990.00   |
| Magnolia                               | 2        | 30G  | 330.00     | 660.00   |
| Zoysia 1,600 - 7,200 sq ft Strip & Lay | 2,800    | 1sF  | 1.50       | 4,200.00 |

|   |                 |
|---|-----------------|
| <b>Subtotal Horticulture - Tree &amp; Shrub</b> | <b>5,850.00</b> |
|---|-----------------|

|                      |                   |
|----------------------|-------------------|
| <b>Project Total</b> | <b>\$5,850.00</b> |
|----------------------|-------------------|



**Proposal #3183****Project Total**

\$5,850.00

**Terms & Conditions**

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free workplace and carries workers compensation insurance.

By: Jeffery Cornett 11/11/2019 Accepted: \_\_\_\_\_  
Servello & Son, Inc. Date East Park Community Development District Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. **All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.**