

BCC Mtg. Date: September 1, 2020

**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, May 18, 2020 via zoom teleconference.

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
Ray Malave	District Engineer
Ariel Medina	Field Supervisor
Jeff Cornett	Servello & Son Inc.
Scottie Feliciano	Servello & Son Inc.

The following is a summary of the minutes and actions taken at the May 18, 2020 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

Approval of the Minutes of the January 27, 2020 Meeting

Ms. Suit stated each Board member received a copy of the minutes of the January 27, 2020 meeting and requested any corrections, additions or deletions.

On MOTION by Mr. Bonner seconded by Mr. Oneal with all in favor the minutes of the January 27, 2020 meeting were approved. 5-0

FOURTH ORDER OF BUSINESS

District Manager's Report

A. Presentation of Fiscal Year 2020/2021 Budget

- The proposed fiscal year 2020/2021 budget was discussed.
- No increase in assessments being Levied.

B. Consideration of Resolution 2020-05, Approving the Fiscal Year 2020/2021 Proposed Budget and Setting a Public Hearing for July 27, 2020 at 5:00 p.m.

On MOTION by Mr. Phillips seconded by Ms. Von Blon with all in favor Resolution 2020-05 approving proposed budgets for fiscal year 2020/2021 as presented and setting a public hearing for July 27, 2020 at 5:00 p.m. thereon pursuant to Florida law; addressing transmittal, posting and publication requirements; and providing an effective date was adopted. 5-0

C. Financial Statements and Check Register

The financial statements and check register through April 30, 2020 were reviewed.

On MOTION by Mr. Bonner seconded by Mr. Oneal with all in favor the April 30, 2020 financial statements and March-April check register were accepted. 5-0

D. Acceptance of Fiscal Year 2019 Audit

- This is a clean audit.

On MOTION by Mr. Colon seconded by Ms. Von Blon with all in favor the fiscal year 2019 Audit prepared by Grau & Associates was accepted. 5-0

E. Resolution 2020-04, General Election

- This resolution confirms the District's use of the Orange County Supervisor of Elections to continue conducting the District's election of supervisors in conjunction with the general election.

- Seat 2 currently held by Todd Oneal, Seat 4 currently held by Scott Phillips and Seat 5 currently held by Angel Colon are scheduled for the general election in November 2020

On MOTION by Mr. Colon seconded by Mr. Phillips with all in favor Resolution 2020-04 confirming the District’s use of the Orange County Supervisor of Elections to continue conducting the District’s election of supervisors in conjunction with the general election was adopted. 5-0

- F. Ratification of Chair Authorized Expenditures Between Meetings**
- i. Proposal for Camera in Location of Graffiti**
 - ii. Proposals for Large Pond (KT-1) Aquatics Management and Maintenance**
 - iii. Proposal to Pressure Wash/Repair/Paint Gazebo at Savannah Park Moss Rose Way**

On MOTION by Mr. Phillips seconded by Ms. Von Blon with all in favor the Chair authorized expenditures between meetings in the amount of \$4,899.65 were ratified. 5-0

G. Report on the Number of Registered Voters (1,611)

- A report received from the Orange County Supervisor or Elections indicates there were 1,611 registered voters within the District as of April 15,2020.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

i. Update on Ownership of Wall Along Dowden Road

- Mr. Van Wyk was reported the wall in question is located on a 5’ wall easement that runs along lots 1 & 2 and lots 120 through 128 on Dowden Road. The easement has been dedicated to the East Park Neighborhood 6 & 7 Homeowner’s Association. There is no record of the CDD construction or funding that wall. The N6 & 7 HOA would be responsible for wall maintenance.
- District Counsel and District Engineer will review all wall ownership and provide update to Board at July meeting.
- Shared cost by the District for common area pressure washing for one area of neighborhood 5 was discussed.
- Shared costs for additional areas were discussed.

On MOTION by Mr. Colon seconded by Mr. Oneal with all in favor the pressure washing of neighborhood 5 HOA shared common area in the amount of \$2,400 was approved. 5-0

ii. Update on DR Horton Monument

- Mr. Van Wyk reported the request to DR Horton to modify signage was declined.

iii. Update on Permitting for Large Pond (KT-1) and Conveyance to District

- It is the responsibility of the District to maintain the pond.
- Mr. Van Wyk noted the following regarding Resolution 2020-05:
 - Fiscal Year budget public hearing will be held at the OPD Lake Nona Office, 10727 Narcoossee Road.
 - Verbiage has also been added that the meeting may be held electronically per Executive Orders 20-52 and 20-69.

B. Engineer

- No additional items.

C. Field Services

i. Field Manager's Report

- Mr. Medina reviewed the monthly Field Management Reports which were included in the agenda package.
- Sitex proposal to maintain the KT-1 area which will be added to the current contract, \$1,600 per month which will add \$295 to the current contract for a total annual cost of 3,540.

On MOTION by Mr. Colon seconded by Ms. Von Blon with all in favor the Sitex Proposal for lake maintenance of KT-1 in the amount of \$3,400 annually subject to District Counsel drafting an agreement to incorporate KT-1 into the current Sitex agreement combined was approved. 5-0

ii. East Park Wood Drive Playground Creative Playthings Equipment Quote

- Creative Playthings Quote 5496 was included in the agenda package.
- Mr. Phillips provided an additional playground equipment quote from GameTime noting the HOA would be paying for a larger portion of the playground equipment as this proposal is \$73,569.60 which is significantly more expensive.

- Discussion ensued. The District would pay and the HOA will reimburse the amount over the \$20,000 the District agrees to pay.

On MOTION by Mr. Colon seconded by Ms. Von Blon with all in favor authorize the District to construct the playground (East Park Wood Drive) at a not to exceed amount of \$20,000 with a contribution from the HOA and entering into a cost sharing agreement for the playground with the HOA subject to District Counsel drafting cost share agreement with the East Park Lake HOA was approved. 5-0

iii. New Playground Irrigation Proposal

- The Servello proposal for new playground irrigation in the amount of \$6,000 was discussed.

On MOTION by Mr. Phillips seconded by Mr. Bonner with all in favor the Servello proposal for new playground irrigation in the amount of \$6,000 was approved. 5-0

iv. Proposal to Install Surface at Playhouse Playground

- a. **Creative Playthings Quote 5535**
- b. **Creative Playthings Quote 5586**
- c. **Creative Playthings Quote 5585**

- Three proposals to install surface at Playhouse Park were discussed.
- This item was tabled pending obtaining additional quotes.
- It was requested a claim be submitted to insurance company for replacement of surface due to water damage.

v. Proposal to Repair/Replace Pavers at Savannah Park

- The proposal for paver correction was discussed.
- This item was tabled pending obtaining additional quotes.

vi. Servello Hurricane Authorization Form 2020

On MOTION by Mr. Colon seconded by Ms. Von Blon with all in favor the Servello Hurricane Authorization Form 2020 was approved. 5-0

vii. Lakes at East Park Signage

- *Catch and Release* signage at the lakes was discussed.

- Proposals will be obtained. A map indicating signage location will be prepared.
- Trash pick up and maintenance was discussed.

SIXTH ORDER OF BUSINESS

Other Business

A. Follow up on Request to HOA to Pay a Portion of (\$4K) for the Proposed Playground/Irrigation Install – Supervisor Phillips

- This item was previously discussed.

SEVENTH ORDER OF BUSINESS

Supervisor’s Requests and Audience Comments

- Mr. Oneal noted the flag and brackets can be picked up from him. He inquired about removal of the basketball courts.
- Conditions of the new flags were addressed.
- Mr. Colon commented on Village Center II landscape and maintenance issues. Send letter to Code Enforcement with copy to owner.
- Ms. Von Blon commented on the color of the silver pole with speed bump signage; and the need for cleaning of Savannah Park trash can.

EIGHTH ORDER OF BUSINESS

Adjournment

There being no further business,

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

[Handwritten Signature]

 Assistant Secretary

[Handwritten Signature]

 Angel Colon
 Chairman

East Park Community Development District

- 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

Regular Meeting Agenda

EAST PARK CDD ZOOM 5/18/20 @ 5:00PM

Meeting URL: <https://us02web.zoom.us/j/82096206034>

Meeting ID: 820-9620-6034

Call in Number: (929) 205-6099

1. **Call to Order and Roll Call**
2. **Public Comments on Agenda Items**
3. **Approval of the Minutes of the January 27, 2020 Meeting**
4. **District Manager's Report**
 - A. Presentation of Fiscal Year 2020/2021 Budget
 - B. Consideration of Resolution 2020-05, Approving the Fiscal Year 2020/2021 Proposed Budget and Setting a Public Hearing for July 27, 2020 at 5:00 p.m.
 - C. Financial Statements and Check Register
 - D. Acceptance of Fiscal Year 2019 Audit
 - E. Resolution 2020-04, General Election
 - F. Ratification of Chair Authorized Expenditures Between Meetings
 - i. Proposal for Camera in Location of Graffiti
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 - iii. Proposal to Pressure Wash/Repair/Paint Gazebo at Savannah Park Moss Rose Way
 - G. Report on the Number of Registered Voters (1,611)
5. **Staff Reports**
 - A. Attorney
 - i. Update on Ownership of Wall Along Dowden Road
 - ii. Update on DR Horton Monument
 - iii. Update on Permitting for Large Pond (KT-1) and Conveyance to District
 - B. Engineer
 - C. Field Services
 - i. Field Manager's Report
 - ii. East Park Wood Drive Playground Creative Playthings Equipment Quote

District Office:
Inframark
313 Campus Street
Celebration, FL 34747
407-566-1935

Meeting URL: <https://us02web.zoom.us/j/82096206034>
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www.eastparkcdd.org

- iii. New Playground Irrigation Proposal
- iv. Proposal to Install Surface at Playhouse Playground
 - a. Creative Playthings Quote 5535
 - b. Creative Playthings Quote 5586
 - c. Creative Playthings Quote 5585
- v. Proposal to Repair/Replace Pavers at Savannah Park
- vi. Servello Hurricane Authorization Form 2020
- vii. Lakes at East Park Signage

6. Other Business

- A. Follow up on Request to HOA to Pay a Portion of (\$4K) for the Proposed Playground/Irrigation Install – Supervisor Phillips

7. Supervisor Requests and Audience Comments

8. Adjournment

Next Meeting Date July 27, 2020 at 5:00 p.m.

Orlando Sentinel

Published Daily
ORANGE County, Florida

Sold To:

East Park CDD - CU00103713
210 N University Dr, Ste 702
Coral Springs, FL, 33071-7320

Bill To:

East Park CDD - CU00103713
210 N University Dr, Ste 702
Coral Springs, FL, 33071-7320

**State Of Illinois
County Of Cook**

Before the undersigned authority personally appeared Charlie Welenc, who on oath says that he or she is an Advertising Representative of the ORLANDO SENTINEL, a DAILY newspaper published at the ORLANDO SENTINEL in ORANGE County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter of 11150-Public Hearing Notice, 5/18/20 @ 5:00PM was published in said newspaper in the issues of May 06, 2020.

Affiant further says that the said ORLANDO SENTINEL is a newspaper Published in said ORANGE County, Florida, and that the said newspaper has heretofore been continuously published in said ORANGE County, Florida, each day and has been entered as periodicals matter at the post office in ORANGE County, Florida, in said ORANGE County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Charlie Welenc

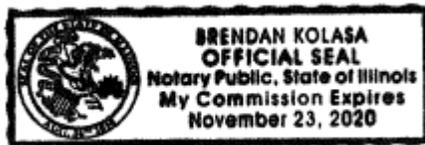
Signature of Affiant

Name of Affiant

Sworn to and subscribed before me on this 28 day of July, 2020,
by above Affiant, who is personally known to me (X) or who has produced identification ().



Signature of Notary Public



Name of Notary, Typed, Printed, or Stamped

**EAST PARK COMMUNITY DEVELOPMENT
DISTRICT PUBLIC MEETING HELD DURING
PUBLIC HEALTH EMERGENCY DUE TO
COVID-19**

Notice is hereby given that the Board of Supervisors ("Board") of the East Park Community Development District ("District") will hold a regular meeting of the Board of Supervisors on Monday, May 18, 2020 at 5:00 p.m. to be conducted by the following means of communications media technology:

EAST PARK CDD ZOOM 5/18/20 @ 5:00PM

Meeting URL: <https://us02web.zoom.us/j/82096206034>

Meeting ID: 820-9620-6034

Call in Number: (929) 205-6099

As pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020, and March 20, 2020, respectively, as extended by Executive Order 20-112 and pursuant to Section 120.54(5)(b)2., Florida Statutes. The meeting is being held for the necessary public purpose of considering reopening District facilities and to discuss the FY 2021 Proposed Budget. At such time the Board is so authorized and may consider any business that may properly come before it.

While it is necessary to hold the above referenced meeting of the District's Board of Supervisors utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting can do so telephonically at EAST PARK CDD ZOOM 5/18/20 @ 5:00PM, Meeting URL: <https://us02web.zoom.us/j/82096206034>, Meeting ID: 820-9620-6034, Call in Number: (929) 205-6099

Additionally, participants are encouraged to submit questions and comments to the District Manager in advance at kristen.suit@inframark.com to facilitate the Board's consideration of such questions and comments during the meeting.

A copy of the agenda may be obtained from the District Manager at kristen.suit@inframark.com or by visiting the District's website www.eastparkcdd.org.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued to a date, time, and place to be specified on the record at such meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at the meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the Meetings is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Kristen Suit

District Manager

OS668756

6668756

05/06/20

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PUBLIC MEETING HELD DURING PUBLIC HEALTH EMERGENCY DUE TO COVID-19**

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Kristen Suit
District Manager

EAST PARK
Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2021

Version 1 - Proposed

(Printed 5-06-20)

Prepared by:



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East Park
Community Development District

Operating Budget
Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2019	BUDGET	THRU	MAY -	PROJECTED	BUDGET
		FY 2020	APR-20	SEP-20	FY 2020	FY 2021
REVENUES						
Interest - Investments	\$ 21,058	\$ 3,000	\$ 10,115	\$ 1,000	\$ 11,115	\$ 5,000
Special Assmnts- Tax Collector	460,952	457,522	358,738	98,784	457,522	457,522
Special Assmnts- Delinquent	-	-	428	-	428	-
Special Assmnts- Discounts	(11,519)	(18,301)	(13,902)	-	(13,902)	(18,301)
Physical Environment	9,701	6,085	4,858	4,862	9,720	9,700
Other Miscellaneous Revenues	32,624	32,500	-	32,500	32,500	32,500
TOTAL REVENUES	512,816	480,806	360,237	137,146	497,383	486,421

EXPENDITURES

Administrative

P/R-Board of Supervisors	5,600	6,000	1,800	3,000	4,800	6,000
FICA Taxes	428	459	138	230	368	459
ProfServ-Arbitrage Rebate	600	600	600	-	600	600
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	18,552	8,000	3,029	2,164	5,193	6,000
ProfServ-Legal Services	20,502	25,000	6,993	18,007	25,000	20,000
ProfServ-Mgmt Consulting Serv	54,052	57,052	33,280	23,772	57,052	57,052
ProfServ-Property Appraiser	828	1,500	-	828	828	1,500
ProfServ-Trustee Fees	4,741	4,310	4,941	-	4,941	5,000
Auditing Services	5,700	6,000	2,700	500	3,200	3,300
Postage and Freight	930	900	322	230	552	900
Insurance - General Liability	12,080	13,288	7,250	-	7,250	7,975
R&M-ADA Compliance	-	10,000	2,202	-	2,202	4,000
Printing and Binding	1,701	1,500	780	557	1,337	1,500
Legal Advertising	836	1,300	1,639	768	2,407	1,300
Miscellaneous Services	1,648	700	1,383	988	2,371	700
Misc-District Filing Fees	175	175	175	-	175	175
Misc-Assessmnt Collection Cost	354	500	340	-	340	9,150
Office Supplies	198	400	156	111	267	400
Total Administrative	129,925	138,684	67,728	52,154	119,882	127,011

Field

ProfServ-Field Management	21,912	22,569	13,165	9,404	22,569	25,000
Contracts-Fountain	2,124	2,208	1,104	1,104	2,208	2,208
Contracts-Wetland Mitigation	19,200	19,200	11,200	9,475	20,675	22,740
Contracts-Landscape	112,494	112,500	65,621	46,873	112,494	112,494
Electricity - General	139,815	134,000	82,950	57,500	140,450	141,000
Utility - Water	5,831	9,000	3,814	1,750	5,564	9,000
R&M-General	3,258	5,000	1,653	1,605	3,258	4,000
R&M-Common Area	25,466	25,000	28,109	20,078	48,187	30,000
R&M-Drainage	-	2,000	-	-	-	2,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2019	BUDGET FY 2020	THRU APR-20	MAY - SEP-20	PROJECTED FY 2020	BUDGET FY 2021
R&M-Fountain	1,248	10,000	328	234	562	4,000
R&M-Landscape Renovations	15,654	15,000	9,599	-	9,599	15,000
R&M-Pressure Washing	-	-	-	2,300	2,300	4,400
Impr - Fountain	24,431	-	-	-	-	-
Total Field	371,433	356,477	217,543	150,323	367,866	371,842
TOTAL EXPENDITURES	501,358	495,161	285,271	202,478	487,749	498,854
Excess (deficiency) of revenues						
Over (under) expenditures	11,458	(14,355)	74,966	(65,332)	9,634	(12,432)
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	(14,355)	-	-	-	(12,432)
TOTAL OTHER SOURCES (USES)	-	(14,355)	-	-	-	(12,432)
Net change in fund balance	11,458	(14,355)	74,966	(65,332)	9,634	(12,432)
FUND BALANCE, BEGINNING	857,438	868,896	868,896	-	868,896	878,530
FUND BALANCE, ENDING	\$ 868,896	\$ 854,541	\$ 943,862	\$ (65,332)	\$ 878,530	\$ 866,098

EAST PARK

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2021**REVENUES****Interest-Investments**

The District earns interest on its operating and investment accounts.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Other Miscellaneous Revenues

The City of Orlando is billed for landscaping services provided by the District.

Physical Environment (Streetlighting)

HOA reimbursements to the District per the cost-sharing agreement for Ravina Drive East Park HOA N4.

EXPENDITURES**Administrative****P/R-Board of Supervisors**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending all scheduled meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Professional Services-Arbitrage Rebate

The District is required to annually have an arbitrage rebate calculation on the District's Series 2013 Special Assessment Revenue Refunding Bonds. The amount is based on an existing engagement letter with AMTEC.

Professional Services-Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. The District has contracted with Inframark to provide this service.

Professional Services-Engineering

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's Attorney, Hopping, Green & Sams, provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

EAST PARK

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2021**EXPENDITURES****Administrative** (continued)**Professional Services-Management Consulting Services**

The District receives Management, Accounting, and Administrative services as part of a Management Agreement with Inframark and includes preparing the District's Special Assessment Roll and maintaining the lien books. Also included are costs for Information Technology charges to process the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Professional Services-Property Appraiser

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. The budget for property appraiser costs was based on a unit price per parcel. In prior years, this cost was included in Misc-Assessment Collection Cost.

Professional Services-Trustee

The District will pay US Bank, N.A. an annual fee for trustee services on the Series 2013 Special Assessment Revenue Refunding bond. The budgeted amount is based on historical costs.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm, Grau & Associates. The budgeted amount for the fiscal year is based on contracted fees from last year's engagement letter.

Postage and Freight

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Public Risk Insurance Agency, Inc. They specialize in providing insurance coverage to governmental agencies. The budgeted amount considers a projected increase in the premium due to market uncertainty.

R&M – ADA Compliance

The projected cost for ADA compliant website and conversion of documents in ADA compliant format.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly board meetings and other public hearings in a newspaper of general circulation.

Miscellaneous Services

This includes monthly bank charges and any other miscellaneous expenses that may be incurred during the year.

Miscellaneous- District Filing Fees

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

Budget Narrative
Fiscal Year 2021

EXPENDITURES

Administrative (continued)

Miscellaneous-Assessment Collection Costs

The District reimburses the Orange County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted. The budget for collection costs was based on \$1 per lot.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Field

Professional Services – Field Management **\$ 25,000**

Includes payroll and overhead costs associated with services provided under a management consulting contract with Inframark. This includes employees utilized in the field and office management of all District assets.

Contracts-Fountain **\$ 2,208**

Scheduled quarterly maintenance of District Fountains provided by Vertex.

Contracts - Wetland Mitigation **\$ 22,740**

Scheduled maintenance consists of monthly inspections and treatment of aquatic weeds and algae within CDD storm water ponds and canals. Herbiciding will consist of chemical treatments. Algae control will include hand removal, grass carp, and chemical treatments.

Contracts-Landscape **\$112,500**

Scheduled maintenance consists of mowing, edging, blowing, applying pest and disease control chemicals to sod. Also, included are pruning, trimming, mulching, and applying fertilizer and pest/disease control chemicals to hedges and trees.

Electricity - General **\$141,000**

Maintenance and electricity for all street lighting, feature lighting, irrigation and fountain lighting as billed by OUC.

Lights:

- Meter # 5CR85091 / Location – 10220 Savannah Park Drive
- Meter # 5CR92329 / Location – 10426 East Park Woods Drive
- Meter # 6CD58696 / Location – 10389 Kristen Park Drive
- Meter # N/A / Location – 20420 Caroline Park Drive
- Meter # N/A / Location – 3 Streetlights
- Meter # N/A / Location – Ravina Drive EP HOA N4
- Meter # N/A / Location – The Lakes at East Park

Sign:

- Meter # 3AR00959 / Location – 10301 Savannah Park Drive

Irrigation:

- Meter # 7CD06844 / Location – 10403 Caroline Park Drive
- Meter # 5CR70052 / Location – 10398 Savannah Park Drive
- Meter # 5CR70003 / Location – 10430 Winding Way Blvd

Fountain:

- Meter # 7CD11228 / Location – 10099 Moss Rose Way

EAST PARK

Community Development District

General Fund

Budget Narrative
Fiscal Year 2021

EXPENDITURES

Field (continued)

Utility - Water

\$ 9,000

The District currently has utility accounts with Orlando Utilities Commission. Usage consists of water, sewer and reclaimed water services.

- Meter # R81839347 / Location – 10403 Caroline Park Drive
- Meter # R81258905 / Location – 10398 Savannah Park Drive
- Meter # R75849391 / Location – 10430 Winding Way Blvd
- Meter # R81839437 / Location – 9803 Kristen Park Drive
- Meter # R79090350 / Location – 10196 Moss Rose Way

R&M - General

\$ 4,000

Scheduled maintenance consists of trash disposal during the week and on weekends. Unscheduled maintenance consists of replacement of damaged trash cans.

R&M - Common Area

\$ 30,000

Sidewalks

\$ 1,000

Scheduled maintenance consists of replacement of damaged areas. Unscheduled maintenance consists of repair to concrete sidewalk and handicapped ramps and brick pavers.

Irrigation System

\$15,000

Unscheduled maintenance consists of adjustments to controller and irrigation heads, system repairs, and purchase of irrigation supplies.

Decorative Fencing, Columns and Retaining Walls

\$ 2,000

Unscheduled maintenance consists of repairs and replacement of damaged fence areas.

Landscape Lighting Maintenance

\$ 4,000

Schedule maintenance consists of bulb replacement, fixture repair and replacement, general maintenance of the system.

Painting

\$ 3,000

Scheduled maintenance consists of painting of sign poles, benches, pavilions and gazebos.

Miscellaneous Common Area Services

\$ 5,000

- Chain Link Fencing: Scheduled maintenance consists of inspection and minor maintenance. Unscheduled maintenance consists of repairs and replacement of damaged fence areas.
- Culvert and Handrail: Scheduled maintenance consists of pressure washing the culvert interior, wing walls, handrails, stucco and painted surfaces, touch-ups, and general maintenance.
- Benches and Chairs: Scheduled maintenance consists of pressure washing benches and chairs. Unscheduled maintenance consists of replacing damaged benches and chairs.

R&M - Drainage

\$ 2,000

Drainage Structures Maintenance: Scheduled maintenance of drainage structures (inlets, pipes, manholes, mitered-end sections, headwall, and pond outfall structures) consists of inspection, cleaning and general maintenance. Unscheduled maintenance consists of cleaning and repairs of weir skimmers, weir fabric-form, grates and other related drainage structure elements.

EAST PARK

Community Development District

General Fund

Budget Narrative
Fiscal Year 2021

EXPENDITURES

Field (continued)

R&M – Fountain	\$ 4,000
Unscheduled repairs to fountains and pumps.	

R&M – Landscape Renovations	\$15,000
Additional neighborhood plantings and refurbishments for the District.	

R&M – Pressure Washing	\$ 4,400
Scheduled maintenance consists of pressure washing, sidewalks, gazebos, pavilions fencing and walls.	

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 878,530
Net Change in Fund Balance - Fiscal Year 2021	(12,432)
Reserves - Fiscal Year 2021 Additions	-
Total Funds Available (Estimated) - 9/30/2021	866,098

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	124,713 ⁽¹⁾
Reserves - Renewal & Replacements	39,916 ⁽²⁾
Subtotal	<u>164,629</u>
Total Allocation of Available Funds	164,629

Total Unassigned (undesignated) Cash	<u><u>\$ 701,469</u></u>
---	---------------------------------

Notes

- (1) Represents approximately 3 months of operating expenditures
- (2) Represents previous years' reserves

East Park
Community Development District

Debt Service Budget
Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU APR-20	PROJECTED MAY - SEP-20	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
REVENUES						
Interest - Investments	\$ 5,465	\$ -	\$ 2,027	\$ 750	\$ 2,777	\$ -
Special Assmnts- Tax Collector	397,638	394,677	309,462	85,215	394,677	394,677
Special Assmnts- Prepayment	29,086	-	-	-	-	-
Special Assmnts- Delinquent	-	-	369	-	369	-
Special Assmnts- Discounts	(9,937)	(15,787)	(11,992)	-	(11,992)	(15,787)
TOTAL REVENUES	422,252	378,890	299,866	85,965	385,831	378,890
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessmnt Collection Cost	306	7,894	293	-	293	7,894
Total Administrative	306	7,894	293	-	293	7,894
<i>Debt Service</i>						
Principal Debt Retirement A-1	120,000	125,000	-	125,000	125,000	130,000
Principal Debt Retirement A-2	45,000	50,000	-	45,000	45,000	50,000
Prepayments Series A-1	-	-	25,000	-	25,000	-
Prepayments Series A-2	-	-	60,000	5,000	65,000	-
Interest Expense Series A-1	122,441	118,421	59,211	58,553	117,764	112,480
Interest Expense Series A-2	70,850	67,925	33,963	32,013	65,976	60,775
Total Debt Service	358,291	361,346	178,174	265,565	443,739	353,255
TOTAL EXPENDITURES	358,597	369,240	178,467	265,565	444,032	361,149
Excess (deficiency) of revenues Over (under) expenditures	63,655	9,650	121,399	(179,600)	(58,201)	17,741
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	9,650	-	-	-	17,741
TOTAL OTHER SOURCES (USES)	-	9,650	-	-	-	17,741
Net change in fund balance	63,655	9,650	121,399	(179,600)	(58,201)	17,741
FUND BALANCE, BEGINNING	306,821	370,476	370,476	-	370,476	312,275
FUND BALANCE, ENDING	\$ 370,476	\$ 380,126	\$ 491,875	\$ (179,600)	\$ 312,275	\$ 330,016

**Amortization Schedule
SERIES 2013-A1 Refunding Bonds**

Period Ending	Principal	Extraordinary Redemption	Interest	Debt Service	Outstanding Balance	Annual Debt Service	Fiscal Year Debt Service
11/1/2020			\$ 56,240.00	\$ 56,240.00	\$ 2,240,000	\$ 239,793	
5/1/2021	\$ 130,000.00		\$ 56,240.00	\$ 186,240.00	\$ 2,110,000		\$ 242,480
11/1/2021			\$ 53,607.50	\$ 53,607.50	\$ 2,110,000	\$ 239,848	
5/1/2022	\$ 135,000.00		\$ 53,607.50	\$ 188,607.50	\$ 1,975,000		\$ 242,215
11/1/2022			\$ 50,738.75	\$ 50,738.75	\$ 1,975,000	\$ 239,346	
5/1/2023	\$ 140,000.00		\$ 50,738.75	\$ 190,738.75	\$ 1,835,000		\$ 241,478
11/1/2023			\$ 47,676.25	\$ 47,676.25	\$ 1,835,000	\$ 238,415	
5/1/2024	\$ 145,000.00		\$ 47,676.25	\$ 192,676.25	\$ 1,690,000		\$ 240,353
11/1/2024			\$ 44,413.75	\$ 44,413.75	\$ 1,690,000	\$ 237,090	
5/1/2025	\$ 150,000.00		\$ 44,413.75	\$ 194,413.75	\$ 1,540,000		\$ 238,828
11/1/2025			\$ 40,945.00	\$ 40,945.00	\$ 1,540,000	\$ 235,359	
5/1/2026	\$ 160,000.00		\$ 40,945.00	\$ 200,945.00	\$ 1,380,000		\$ 241,890
11/1/2026			\$ 37,185.00	\$ 37,185.00	\$ 1,380,000	\$ 238,130	
5/1/2027	\$ 170,000.00		\$ 37,185.00	\$ 207,185.00	\$ 1,210,000		\$ 244,370
11/1/2027			\$ 33,062.50	\$ 33,062.50	\$ 1,210,000	\$ 240,248	
5/1/2028	\$ 175,000.00		\$ 33,062.50	\$ 208,062.50	\$ 1,035,000		\$ 241,125
11/1/2028			\$ 28,600.00	\$ 28,600.00	\$ 1,035,000	\$ 236,663	
5/1/2029	\$ 185,000.00		\$ 28,600.00	\$ 213,600.00	\$ 850,000		\$ 242,200
11/1/2029			\$ 23,605.00	\$ 23,605.00	\$ 850,000	\$ 237,205	
5/1/2030	\$ 195,000.00		\$ 23,605.00	\$ 218,605.00	\$ 655,000		\$ 242,210
11/1/2030			\$ 18,340.00	\$ 18,340.00	\$ 655,000	\$ 236,945	
5/1/2031	\$ 205,000.00		\$ 18,340.00	\$ 223,340.00	\$ 450,000		\$ 241,680
11/1/2031			\$ 12,600.00	\$ 12,600.00	\$ 450,000	\$ 235,940	
5/1/2032	\$ 220,000.00		\$ 12,600.00	\$ 232,600.00	\$ 230,000		\$ 245,200
11/1/2032			\$ 6,440.00	\$ 6,440.00	\$ 230,000	\$ 239,040	
5/1/2033	\$ 230,000.00		\$ 6,440.00	\$ 236,440.00	\$ -		\$ 242,880
Total	\$ 2,240,000.00		\$ 906,907.50	\$ 3,146,907.50		\$ 3,094,020.00	\$ 3,146,907.50

**Amortization Schedule
SERIES 2013-A2 Refunding Bonds**

Period Ending	Principal	Extraordinary Redemption	Coupon Rate	Interest	Debt Service	Outstanding Balance	Fiscal Year Debt Service
11/1/2020			6.500%	\$ 30,387.50	\$ 30,387.50	\$ 935,000	
5/1/2021	\$ 50,000.00		6.500%	\$ 30,387.50	\$ 80,387.50	\$ 885,000	\$ 110,775
11/1/2021			6.500%	\$ 28,762.50	\$ 28,762.50	\$ 885,000	
5/1/2022	\$ 50,000.00		6.500%	\$ 28,762.50	\$ 78,762.50	\$ 835,000	\$ 107,525
11/1/2022			6.500%	\$ 27,137.50	\$ 27,137.50	\$ 835,000	
5/1/2023	\$ 55,000.00		6.500%	\$ 27,137.50	\$ 82,137.50	\$ 780,000	\$ 109,275
11/1/2023			6.500%	\$ 25,350.00	\$ 25,350.00	\$ 780,000	
5/1/2024	\$ 60,000.00		6.500%	\$ 25,350.00	\$ 85,350.00	\$ 720,000	\$ 110,700
11/1/2024			6.500%	\$ 23,400.00	\$ 23,400.00	\$ 720,000	
5/1/2025	\$ 60,000.00		6.500%	\$ 23,400.00	\$ 83,400.00	\$ 660,000	\$ 106,800
11/1/2025			6.500%	\$ 21,450.00	\$ 21,450.00	\$ 660,000	
5/1/2026	\$ 65,000.00		6.500%	\$ 21,450.00	\$ 86,450.00	\$ 595,000	\$ 107,900
11/1/2026			6.500%	\$ 19,337.50	\$ 19,337.50	\$ 595,000	
5/1/2027	\$ 70,000.00		6.500%	\$ 19,337.50	\$ 89,337.50	\$ 525,000	\$ 108,675
11/1/2027			6.500%	\$ 17,062.50	\$ 17,062.50	\$ 525,000	
5/1/2028	\$ 75,000.00		6.500%	\$ 17,062.50	\$ 92,062.50	\$ 450,000	\$ 109,125
11/1/2028			6.500%	\$ 14,625.00	\$ 14,625.00	\$ 450,000	
5/1/2029	\$ 80,000.00		6.500%	\$ 14,625.00	\$ 94,625.00	\$ 370,000	\$ 109,250
11/1/2029			6.500%	\$ 12,025.00	\$ 12,025.00	\$ 370,000	
5/1/2030	\$ 85,000.00		6.500%	\$ 12,025.00	\$ 97,025.00	\$ 285,000	\$ 109,050
11/1/2030			6.500%	\$ 9,262.50	\$ 9,262.50	\$ 285,000	
5/1/2031	\$ 90,000.00		6.500%	\$ 9,262.50	\$ 99,262.50	\$ 195,000	\$ 108,525
11/1/2031			6.500%	\$ 6,337.50	\$ 6,337.50	\$ 195,000	
5/1/2032	\$ 95,000.00		6.500%	\$ 6,337.50	\$ 101,337.50	\$ 100,000	\$ 107,675
11/1/2032			6.500%	\$ 3,250.00	\$ 3,250.00	\$ 100,000	
5/1/2033	\$ 100,000.00		6.500%	\$ 3,250.00	\$ 103,250.00	\$ -	\$ 106,500
Total	\$ 935,000.00			\$ 476,775.00	\$ 1,411,775.00		\$ 1,411,775.00

East Park
Community Development District

Supporting Budget Schedules
Fiscal Year 2021

2020-2021 Non-Ad Valorem Assessment Summary

Neighborhood	Total Units	Product Type	FY 2021 Annual Maintenance Assessment	FY 2020 Annual Maintenance Assessment	% Variance	FY 2021 Series 2013 Debt Assessment	FY 2020 Series 2013 Debt Assessment	% Variance	Total Assessed Per Unit FY 2021	Total Assessed Per Unit FY 2020	Total % Variance
N-1	133	50' SF	\$427.60	\$427.60	0%	\$369.21	\$369.21	0.0%	\$796.81	\$796.81	0%
N-2	23	Lux Townhome	\$369.23	\$369.23	0%	\$318.81	\$318.81	0.0%	\$688.04	\$688.04	0%
N-2	55,500	Commercial	\$0.24	\$0.24	NA	\$0.20	\$0.00	NA	\$0.44	\$0.24	NA
N-3	186	Villa	\$320.46	\$320.46	0%	\$276.70	\$276.70	0.0%	\$597.16	\$597.16	0%
N-4	69	Lux Townhome	\$369.23	\$369.23	0%	\$318.81	\$318.81	0.0%	\$688.04	\$688.04	0%
N-5	295	50' SF	\$427.60	\$427.60	0%	\$369.21	\$369.21	0.0%	\$796.81	\$796.81	0%
N-6 & N-7	128	70' SF	\$603.39	\$603.39	0%	\$520.99	\$520.99	0.0%	\$1,124.38	\$1,124.38	0%
VCI	16,941.43	Commercial	\$0.24	\$0.24	0%	\$0.20	\$0.20	0.0%	\$0.44	\$0.44	0%
VCII	336,018	Commercial	\$0.24	\$0.24	0%	\$0.20	\$0.20	0.0%	\$0.44	\$0.44	0%
VCIII	30,000	Commercial	\$0.24	\$0.24	0%	\$0.20	\$0.20	0.0%	\$0.44	\$0.44	0%

RESOLUTION 2020-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST PARK COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2020/2021 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the East Park Community Development District (“**District**”) prior to June 15, 2020, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (“**Fiscal Year 2020/2021**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2020/2021 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE:	July 27, 2020
HOUR:	5:00 p.m.
LOCATION:	OPD Lake Nona Office 10727 Narcoossee Road Orlando, Florida 32832

At the time of adoption of this Resolution 2020-05, there is currently in place federal, state, and local emergency declarations (“**Declarations**”). In the event the **Declarations** remain in effect or if future orders or declarations authorize, the hearing may be conducted remotely, using communications media technology pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020, and March 20, 2020, as such orders may be extended, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes. Information regarding participation in any remote hearing may be found at the District’s website www.eastparkcdd.org or by contacting the District Manager at 407-566-1935.

Meeting URL: <https://us02web.zoom.us/j/82096206034>, Meeting ID: 820-9620-6034,
Call in Number: (929) 205-6099

Additionally, participants are encouraged to submit questions and comments to the District Manager in advance at kristen.suit@inframark.com to facilitate the Board's consideration of such questions and comments during the meeting.

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Orange County and the City of Orlando at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 18th DAY OF MAY, 2020.

ATTEST:

**EAST PARK COMMUNITY
DEVELOPMENT DISTRICT**



Assistant Secretary

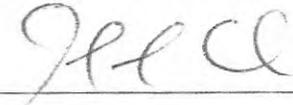
By: 
Its: _____

Exhibit A: Approved Proposed Budgets for Fiscal Year 2020/2021

Exhibit A:

Approved Proposed Budgets for Fiscal Year 2020/2021

EAST PARK
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2021

Version 1 - Approved Budget
(Approved 5-18-20)

Prepared by:



EAST PARK

Community Development District

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East Park
Community Development District

Operating Budget
Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2019	BUDGET FY 2020	THRU APR-20	MAY - SEP-20	PROJECTED FY 2020	BUDGET FY 2021
REVENUES						
Interest - Investments	\$ 21,058	\$ 3,000	\$ 10,115	\$ 1,000	\$ 11,115	\$ 5,000
Special Assmnts- Tax Collector	460,952	457,522	358,738	98,784	457,522	457,522
Special Assmnts- Delinquent	-	-	428	-	428	-
Special Assmnts- Discounts	(11,519)	(18,301)	(13,902)	-	(13,902)	(18,301)
Physical Environment	9,701	6,085	4,858	4,862	9,720	9,700
Other Miscellaneous Revenues	32,624	32,500	-	32,500	32,500	32,500
TOTAL REVENUES	512,816	480,806	360,237	137,146	497,383	486,421

EXPENDITURES

Administrative

P/R-Board of Supervisors	5,600	6,000	1,800	3,000	4,800	6,000
FICA Taxes	428	459	138	230	368	459
ProfServ-Arbitrage Rebate	600	600	600	-	600	600
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	18,552	8,000	3,029	2,164	5,193	6,000
ProfServ-Legal Services	20,502	25,000	6,993	18,007	25,000	20,000
ProfServ-Mgmt Consulting Serv	54,052	57,052	33,280	23,772	57,052	57,052
ProfServ-Property Appraiser	828	1,500	-	828	828	1,500
ProfServ-Trustee Fees	4,741	4,310	4,941	-	4,941	5,000
Auditing Services	5,700	6,000	2,700	500	3,200	3,300
Postage and Freight	930	900	322	230	552	900
Insurance - General Liability	12,080	13,288	7,250	-	7,250	7,975
R&M-ADA Compliance	-	10,000	2,202	-	2,202	4,000
Printing and Binding	1,701	1,500	780	557	1,337	1,500
Legal Advertising	836	1,300	1,639	768	2,407	1,300
Miscellaneous Services	1,648	700	1,383	988	2,371	700
Misc-District Filing Fees	175	175	175	-	175	175
Misc-Assessmnt Collection Cost	354	500	340	-	340	9,150
Office Supplies	198	400	156	111	267	400
Total Administrative	129,925	138,684	67,728	52,154	119,882	127,011

Field

ProfServ-Field Management	21,912	22,569	13,165	9,404	22,569	25,000
Contracts-Fountain	2,124	2,208	1,104	1,104	2,208	2,208
Contracts-Wetland Mitigation	19,200	19,200	11,200	9,475	20,675	22,740
Contracts-Landscape	112,494	112,500	65,621	46,873	112,494	112,494
Electricity - General	139,815	134,000	82,950	57,500	140,450	141,000
Utility - Water	5,831	9,000	3,814	1,750	5,564	9,000
R&M-General	3,258	5,000	1,653	1,605	3,258	4,000
R&M-Common Area	25,466	25,000	28,109	20,078	48,187	30,000
R&M-Drainage	-	2,000	-	-	-	2,000

EAST PARK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2019	BUDGET FY 2020	THRU APR-20	MAY - SEP-20	PROJECTED FY 2020	BUDGET FY 2021
R&M-Fountain	1,248	10,000	328	234	562	4,000
R&M-Landscape Renovations	15,654	15,000	9,599	-	9,599	15,000
R&M-Pressure Washing	-	-	-	2,300	2,300	4,400
Impr - Fountain	24,431	-	-	-	-	-
Total Field	371,433	356,477	217,543	150,323	367,866	371,842
TOTAL EXPENDITURES	501,358	495,161	285,271	202,478	487,749	498,854
Excess (deficiency) of revenues						
Over (under) expenditures	11,458	(14,355)	74,966	(65,332)	9,634	(12,432)
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	(14,355)	-	-	-	(12,432)
TOTAL OTHER SOURCES (USES)	-	(14,355)	-	-	-	(12,432)
Net change in fund balance	11,458	(14,355)	74,966	(65,332)	9,634	(12,432)
FUND BALANCE, BEGINNING	857,438	868,896	868,896	-	868,896	878,530
FUND BALANCE, ENDING	\$ 868,896	\$ 854,541	\$ 943,862	\$ (65,332)	\$ 878,530	\$ 866,098

Budget Narrative
Fiscal Year 2021**REVENUES****Interest-Investments**

The District earns interest on its operating and investment accounts.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Other Miscellaneous Revenues

The City of Orlando is billed for landscaping services provided by the District.

Physical Environment (Streetlighting)

HOA reimbursements to the District per the cost-sharing agreement for Ravina Drive East Park HOA N4.

EXPENDITURES**Administrative****P/R-Board of Supervisors**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending all scheduled meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Professional Services-Arbitrage Rebate

The District is required to annually have an arbitrage rebate calculation on the District's Series 2013 Special Assessment Revenue Refunding Bonds. The amount is based on an existing engagement letter with AMTEC.

Professional Services-Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. The District has contracted with Inframark to provide this service.

Professional Services-Engineering

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's Attorney, Hopping, Green & Sams, provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Budget Narrative
Fiscal Year 2021**EXPENDITURES****Administrative** (continued)**Professional Services-Management Consulting Services**

The District receives Management, Accounting, and Administrative services as part of a Management Agreement with Inframark and includes preparing the District's Special Assessment Roll and maintaining the lien books. Also included are costs for Information Technology charges to process the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Professional Services-Property Appraiser

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. The budget for property appraiser costs was based on a unit price per parcel. In prior years, this cost was included in Misc-Assessment Collection Cost.

Professional Services-Trustee

The District will pay US Bank, N.A. an annual fee for trustee services on the Series 2013 Special Assessment Revenue Refunding bond. The budgeted amount is based on historical costs.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm, Grau & Associates. The budgeted amount for the fiscal year is based on contracted fees from last year's engagement letter.

Postage and Freight

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Public Risk Insurance Agency, Inc. They specialize in providing insurance coverage to governmental agencies. The budgeted amount considers a projected increase in the premium due to market uncertainty.

R&M – ADA Compliance

The projected cost for ADA compliant website and conversion of documents in ADA compliant format.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly board meetings and other public hearings in a newspaper of general circulation.

Miscellaneous Services

This includes monthly bank charges and any other miscellaneous expenses that may be incurred during the year.

Miscellaneous- District Filing Fees

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

Budget Narrative
Fiscal Year 2021

EXPENDITURES

Administrative (continued)

Miscellaneous-Assessment Collection Costs

The District reimburses the Orange County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted. The budget for collection costs was based on \$1 per lot.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Field

Professional Services – Field Management

\$ 25,000

Includes payroll and overhead costs associated with services provided under a management consulting contract with Inframark. This includes employees utilized in the field and office management of all District assets.

Contracts-Fountain

\$ 2,208

Scheduled quarterly maintenance of District Fountains provided by Vertex.

Contracts - Wetland Mitigation

\$ 22,740

Scheduled maintenance consists of monthly inspections and treatment of aquatic weeds and algae within CDD storm water ponds and canals. Herbiciding will consist of chemical treatments. Algae control will include hand removal, grass carp, and chemical treatments.

Contracts-Landscape

\$112,500

Scheduled maintenance consists of mowing, edging, blowing, applying pest and disease control chemicals to sod. Also, included are pruning, trimming, mulching, and applying fertilizer and pest/disease control chemicals to hedges and trees.

Electricity - General

\$141,000

Maintenance and electricity for all street lighting, feature lighting, irrigation and fountain lighting as billed by OUC.

Lights:

- Meter # 5CR85091 / Location – 10220 Savannah Park Drive
- Meter # 5CR92329 / Location – 10426 East Park Woods Drive
- Meter # 6CD58696 / Location – 10389 Kristen Park Drive
- Meter # N/A / Location – 20420 Caroline Park Drive
- Meter # N/A / Location – 3 Streetlights
- Meter # N/A / Location – Ravina Drive EP HOA N4
- Meter # N/A / Location – The Lakes at East Park

Sign:

- Meter # 3AR00959 / Location – 10301 Savannah Park Drive

Irrigation:

- Meter # 7CD06844 / Location – 10403 Caroline Park Drive
- Meter # 5CR70052 / Location – 10398 Savannah Park Drive
- Meter # 5CR70003 / Location – 10430 Winding Way Blvd

Fountain:

- Meter # 7CD11228 / Location – 10099 Moss Rose Way

Budget Narrative
Fiscal Year 2021

EXPENDITURES

Field (continued)

Utility - Water

\$ 9,000

The District currently has utility accounts with Orlando Utilities Commission. Usage consists of water, sewer and reclaimed water services.

- Meter # R81839347 / Location – 10403 Caroline Park Drive
- Meter # R81258905 / Location – 10398 Savannah Park Drive
- Meter # R75849391 / Location – 10430 Winding Way Blvd
- Meter # R81839437 / Location – 9803 Kristen Park Drive
- Meter # R79090350 / Location – 10196 Moss Rose Way

R&M - General

\$ 4,000

Scheduled maintenance consists of trash disposal during the week and on weekends. Unscheduled maintenance consists of replacement of damaged trash cans.

R&M - Common Area

\$ 30,000

Sidewalks

\$ 1,000

Scheduled maintenance consists of replacement of damaged areas. Unscheduled maintenance consists of repair to concrete sidewalk and handicapped ramps and brick pavers.

Irrigation System

\$15,000

Unscheduled maintenance consists of adjustments to controller and irrigation heads, system repairs, and purchase of irrigation supplies.

Decorative Fencing, Columns and Retaining Walls

\$ 2,000

Unscheduled maintenance consists of repairs and replacement of damaged fence areas.

Landscape Lighting Maintenance

\$ 4,000

Schedule maintenance consists of bulb replacement, fixture repair and replacement, general maintenance of the system.

Painting

\$ 3,000

Scheduled maintenance consists of painting of sign poles, benches, pavilions and gazebos.

Miscellaneous Common Area Services

\$ 5,000

- Chain Link Fencing: Scheduled maintenance consists of inspection and minor maintenance. Unscheduled maintenance consists of repairs and replacement of damaged fence areas.
- Culvert and Handrail: Scheduled maintenance consists of pressure washing the culvert interior, wing walls, handrails, stucco and painted surfaces, touch-ups, and general maintenance.
- Benches and Chairs: Scheduled maintenance consists of pressure washing benches and chairs. Unscheduled maintenance consists of replacing damaged benches and chairs.

R&M - Drainage

\$ 2,000

Drainage Structures Maintenance: Scheduled maintenance of drainage structures (inlets, pipes, manholes, mitered-end sections, headwall, and pond outfall structures) consists of inspection, cleaning and general maintenance. Unscheduled maintenance consists of cleaning and repairs of weir skimmers, weir fabric-form, grates and other related drainage structure elements.

Budget Narrative
Fiscal Year 2021

EXPENDITURES

Field (continued)

R&M – Fountain **\$ 4,000**

Unscheduled repairs to fountains and pumps.

R&M – Landscape Renovations **\$15,000**

Additional neighborhood plantings and refurbishments for the District.

R&M – Pressure Washing **\$ 4,400**

Scheduled maintenance consists of pressure washing, sidewalks, gazebos, pavilions fencing and walls.

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 878,530
Net Change in Fund Balance - Fiscal Year 2021	(12,432)
Reserves - Fiscal Year 2021 Additions	-
Total Funds Available (Estimated) - 9/30/2021	866,098

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	124,713 ⁽¹⁾
Reserves - Renewal & Replacements	39,916 ⁽²⁾
Subtotal	<u>164,629</u>
Total Allocation of Available Funds	164,629

Total Unassigned (undesignated) Cash \$ 701,469

Notes

- (1) Represents approximately 3 months of operating expenditures
- (2) Represents previous years' reserves

East Park
Community Development District

Debt Service Budget
Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU APR-20	PROJECTED MAY - SEP-20	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
REVENUES						
Interest - Investments	\$ 5,465	\$ -	\$ 2,027	\$ 750	\$ 2,777	\$ -
Special Assmnts- Tax Collector	397,638	394,677	309,462	85,215	394,677	394,677
Special Assmnts- Prepayment	29,086	-	-	-	-	-
Special Assmnts- Delinquent	-	-	369	-	369	-
Special Assmnts- Discounts	(9,937)	(15,787)	(11,992)	-	(11,992)	(15,787)
TOTAL REVENUES	422,252	378,890	299,866	85,965	385,831	378,890
EXPENDITURES						
<i>Administrative</i>						
Misc-Assessmnt Collection Cost	306	7,894	293	-	293	7,894
Total Administrative	306	7,894	293	-	293	7,894
<i>Debt Service</i>						
Principal Debt Retirement A-1	120,000	125,000	-	125,000	125,000	130,000
Principal Debt Retirement A-2	45,000	50,000	-	45,000	45,000	50,000
Prepayments Series A-1	-	-	25,000	-	25,000	-
Prepayments Series A-2	-	-	60,000	5,000	65,000	-
Interest Expense Series A-1	122,441	118,421	59,211	58,553	117,764	112,480
Interest Expense Series A-2	70,850	67,925	33,963	32,013	65,976	60,775
Total Debt Service	358,291	361,346	178,174	265,565	443,739	353,255
TOTAL EXPENDITURES	358,597	369,240	178,467	265,565	444,032	361,149
Excess (deficiency) of revenues Over (under) expenditures	63,655	9,650	121,399	(179,600)	(58,201)	17,741
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance	-	9,650	-	-	-	17,741
TOTAL OTHER SOURCES (USES)	-	9,650	-	-	-	17,741
Net change in fund balance	63,655	9,650	121,399	(179,600)	(58,201)	17,741
FUND BALANCE, BEGINNING	306,821	370,476	370,476	-	370,476	312,275
FUND BALANCE, ENDING	\$ 370,476	\$ 380,126	\$ 491,875	\$ (179,600)	\$ 312,275	\$ 330,016

**Amortization Schedule
SERIES 2013-A1 Refunding Bonds**

Period Ending	Principal	Extraordinary Redemption	Interest	Debt Service	Outstanding Balance	Annual Debt Service	Fiscal Year Debt Service
11/1/2020			\$ 56,240.00	\$ 56,240.00	\$ 2,240,000	\$ 239,793	
5/1/2021	\$ 130,000.00		\$ 56,240.00	\$ 186,240.00	\$ 2,110,000		\$ 242,480
11/1/2021			\$ 53,607.50	\$ 53,607.50	\$ 2,110,000	\$ 239,848	
5/1/2022	\$ 135,000.00		\$ 53,607.50	\$ 188,607.50	\$ 1,975,000		\$ 242,215
11/1/2022			\$ 50,738.75	\$ 50,738.75	\$ 1,975,000	\$ 239,346	
5/1/2023	\$ 140,000.00		\$ 50,738.75	\$ 190,738.75	\$ 1,835,000		\$ 241,478
11/1/2023			\$ 47,676.25	\$ 47,676.25	\$ 1,835,000	\$ 238,415	
5/1/2024	\$ 145,000.00		\$ 47,676.25	\$ 192,676.25	\$ 1,690,000		\$ 240,353
11/1/2024			\$ 44,413.75	\$ 44,413.75	\$ 1,690,000	\$ 237,090	
5/1/2025	\$ 150,000.00		\$ 44,413.75	\$ 194,413.75	\$ 1,540,000		\$ 238,828
11/1/2025			\$ 40,945.00	\$ 40,945.00	\$ 1,540,000	\$ 235,359	
5/1/2026	\$ 160,000.00		\$ 40,945.00	\$ 200,945.00	\$ 1,380,000		\$ 241,890
11/1/2026			\$ 37,185.00	\$ 37,185.00	\$ 1,380,000	\$ 238,130	
5/1/2027	\$ 170,000.00		\$ 37,185.00	\$ 207,185.00	\$ 1,210,000		\$ 244,370
11/1/2027			\$ 33,062.50	\$ 33,062.50	\$ 1,210,000	\$ 240,248	
5/1/2028	\$ 175,000.00		\$ 33,062.50	\$ 208,062.50	\$ 1,035,000		\$ 241,125
11/1/2028			\$ 28,600.00	\$ 28,600.00	\$ 1,035,000	\$ 236,663	
5/1/2029	\$ 185,000.00		\$ 28,600.00	\$ 213,600.00	\$ 850,000		\$ 242,200
11/1/2029			\$ 23,605.00	\$ 23,605.00	\$ 850,000	\$ 237,205	
5/1/2030	\$ 195,000.00		\$ 23,605.00	\$ 218,605.00	\$ 655,000		\$ 242,210
11/1/2030			\$ 18,340.00	\$ 18,340.00	\$ 655,000	\$ 236,945	
5/1/2031	\$ 205,000.00		\$ 18,340.00	\$ 223,340.00	\$ 450,000		\$ 241,680
11/1/2031			\$ 12,600.00	\$ 12,600.00	\$ 450,000	\$ 235,940	
5/1/2032	\$ 220,000.00		\$ 12,600.00	\$ 232,600.00	\$ 230,000		\$ 245,200
11/1/2032			\$ 6,440.00	\$ 6,440.00	\$ 230,000	\$ 239,040	
5/1/2033	\$ 230,000.00		\$ 6,440.00	\$ 236,440.00	\$ -		\$ 242,880
Total	\$ 2,240,000.00		\$ 906,907.50	\$ 3,146,907.50		\$ 3,094,020.00	\$ 3,146,907.50

**Amortization Schedule
SERIES 2013-A2 Refunding Bonds**

Period Ending	Principal	Extraordinary Redemption	Coupon Rate	Interest	Debt Service	Outstanding Balance	Fiscal Year Debt Service
11/1/2020			6.500%	\$ 30,387.50	\$ 30,387.50	\$ 935,000	
5/1/2021	\$ 50,000.00		6.500%	\$ 30,387.50	\$ 80,387.50	\$ 885,000	\$ 110,775
11/1/2021			6.500%	\$ 28,762.50	\$ 28,762.50	\$ 885,000	
5/1/2022	\$ 50,000.00		6.500%	\$ 28,762.50	\$ 78,762.50	\$ 835,000	\$ 107,525
11/1/2022			6.500%	\$ 27,137.50	\$ 27,137.50	\$ 835,000	
5/1/2023	\$ 55,000.00		6.500%	\$ 27,137.50	\$ 82,137.50	\$ 780,000	\$ 109,275
11/1/2023			6.500%	\$ 25,350.00	\$ 25,350.00	\$ 780,000	
5/1/2024	\$ 60,000.00		6.500%	\$ 25,350.00	\$ 85,350.00	\$ 720,000	\$ 110,700
11/1/2024			6.500%	\$ 23,400.00	\$ 23,400.00	\$ 720,000	
5/1/2025	\$ 60,000.00		6.500%	\$ 23,400.00	\$ 83,400.00	\$ 660,000	\$ 106,800
11/1/2025			6.500%	\$ 21,450.00	\$ 21,450.00	\$ 660,000	
5/1/2026	\$ 65,000.00		6.500%	\$ 21,450.00	\$ 86,450.00	\$ 595,000	\$ 107,900
11/1/2026			6.500%	\$ 19,337.50	\$ 19,337.50	\$ 595,000	
5/1/2027	\$ 70,000.00		6.500%	\$ 19,337.50	\$ 89,337.50	\$ 525,000	\$ 108,675
11/1/2027			6.500%	\$ 17,062.50	\$ 17,062.50	\$ 525,000	
5/1/2028	\$ 75,000.00		6.500%	\$ 17,062.50	\$ 92,062.50	\$ 450,000	\$ 109,125
11/1/2028			6.500%	\$ 14,625.00	\$ 14,625.00	\$ 450,000	
5/1/2029	\$ 80,000.00		6.500%	\$ 14,625.00	\$ 94,625.00	\$ 370,000	\$ 109,250
11/1/2029			6.500%	\$ 12,025.00	\$ 12,025.00	\$ 370,000	
5/1/2030	\$ 85,000.00		6.500%	\$ 12,025.00	\$ 97,025.00	\$ 285,000	\$ 109,050
11/1/2030			6.500%	\$ 9,262.50	\$ 9,262.50	\$ 285,000	
5/1/2031	\$ 90,000.00		6.500%	\$ 9,262.50	\$ 99,262.50	\$ 195,000	\$ 108,525
11/1/2031			6.500%	\$ 6,337.50	\$ 6,337.50	\$ 195,000	
5/1/2032	\$ 95,000.00		6.500%	\$ 6,337.50	\$ 101,337.50	\$ 100,000	\$ 107,675
11/1/2032			6.500%	\$ 3,250.00	\$ 3,250.00	\$ 100,000	
5/1/2033	\$ 100,000.00		6.500%	\$ 3,250.00	\$ 103,250.00	\$ -	\$ 106,500
Total	\$ 935,000.00			\$ 476,775.00	\$ 1,411,775.00		\$ 1,411,775.00

East Park
Community Development District

Supporting Budget Schedules
Fiscal Year 2021

EAST PARK

Community Development District

All Funds

2020-2021 Non-Ad Valorem Assessment Summary

Neighborhood	Total Units	Product Type	FY 2021 Annual Maintenance Assessment	FY 2020 Annual Maintenance Assessment	% Variance	FY 2021 Series 2013 Debt Assessment	FY 2020 Series 2013 Debt Assessment	% Variance	Total Assessed Per Unit FY 2021	Total Assessed Per Unit FY 2020	Total % Variance
N-1	133	50' SF	\$427.60	\$427.60	0%	\$369.21	\$369.21	0.0%	\$796.81	\$796.81	0%
N-2	23	Lux Townhome	\$369.23	\$369.23	0%	\$318.81	\$318.81	0.0%	\$688.04	\$688.04	0%
N-2	55,500	Commercial	\$0.24	\$0.24	NA	\$0.20	\$0.00	NA	\$0.44	\$0.24	NA
N-3	186	Villa	\$320.46	\$320.46	0%	\$276.70	\$276.70	0.0%	\$597.16	\$597.16	0%
N-4	69	Lux Townhome	\$369.23	\$369.23	0%	\$318.81	\$318.81	0.0%	\$688.04	\$688.04	0%
N-5	295	50' SF	\$427.60	\$427.60	0%	\$369.21	\$369.21	0.0%	\$796.81	\$796.81	0%
N-6 & N-7	128	70' SF	\$603.39	\$603.39	0%	\$520.99	\$520.99	0.0%	\$1,124.38	\$1,124.38	0%
VCI	16,941.43	Commercial	\$0.24	\$0.24	0%	\$0.20	\$0.20	0.0%	\$0.44	\$0.44	0%
VCII	336,018	Commercial	\$0.24	\$0.24	0%	\$0.20	\$0.20	0.0%	\$0.44	\$0.44	0%
VCIII	30,000	Commercial	\$0.24	\$0.24	0%	\$0.20	\$0.20	0.0%	\$0.44	\$0.44	0%

**East Park
Community Development District**

Financial Report

April 30, 2020



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**East Park
Community Development District**

Financial Statements

(Unaudited)

April 30, 2020

Balance Sheet

April 30, 2020

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2013 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 148,672	\$ -	\$ 148,672
Accounts Receivable	2,771	-	2,771
Assessments Receivable	1,710	1,478	3,188
Allow-Doubtful Collections	(1,710)	(1,478)	(3,188)
Due From Other Funds	-	25,533	25,533
Investments:			
Money Market Account	830,452	-	830,452
Prepayment Fund (A-2)	-	5,173	5,173
Redemption Fund (A-2)	-	3,655	3,655
Reserve Fund (A-1)	-	120,124	120,124
Reserve Fund (A-2)	-	55,006	55,006
Revenue Fund	-	282,384	282,384
TOTAL ASSETS	\$ 981,895	\$ 491,875	\$ 1,473,770
<u>LIABILITIES</u>			
Accrued Expenses	\$ 12,500	\$ -	12,500
Due To Other Funds	25,533	-	25,533
TOTAL LIABILITIES	38,033	-	38,033
<u>FUND BALANCES</u>			
Restricted for:			
Debt Service	-	491,875	491,875
Assigned to:			
Operating Reserves	123,971	-	123,971
Reserves-Renewal & Replacement	39,916	-	39,916
Unassigned:	779,975	-	779,975
TOTAL FUND BALANCES	\$ 943,862	\$ 491,875	\$ 1,435,737
TOTAL LIABILITIES & FUND BALANCES	\$ 981,895	\$ 491,875	\$ 1,473,770

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ 3,000	\$ 1,750	\$ 10,115	\$ 8,365
Special Assmnts- Tax Collector	457,522	457,522	358,738	(98,784)
Special Assmnts- Delinquent	-	-	428	428
Special Assmnts- Discounts	(18,301)	(18,301)	(13,902)	4,399
Physical Environment	6,085	6,085	4,858	(1,227)
Other Miscellaneous Revenues	32,500	32,500	-	(32,500)
TOTAL REVENUES	480,806	479,556	360,237	(119,319)

EXPENDITURES

Administration

P/R-Board of Supervisors	6,000	3,000	1,800	1,200
FICA Taxes	459	230	138	92
ProfServ-Arbitrage Rebate	600	600	600	-
ProfServ-Dissemination Agent	1,000	1,000	-	1,000
ProfServ-Engineering	8,000	4,667	3,029	1,638
ProfServ-Legal Services	25,000	14,583	6,993	7,590
ProfServ-Mgmt Consulting Serv	57,052	33,280	33,280	-
ProfServ-Property Appraiser	1,500	1,500	-	1,500
ProfServ-Trustee Fees	4,310	4,310	4,941	(631)
Auditing Services	6,000	6,000	2,700	3,300
Postage and Freight	900	525	322	203
Insurance - General Liability	13,288	13,288	7,250	6,038
R&M-ADA Compliance	10,000	10,000	2,202	7,798
Printing and Binding	1,500	875	780	95
Legal Advertising	1,300	500	1,639	(1,139)
Miscellaneous Services	700	409	1,383	(974)
Misc-District Filing Fees	175	175	175	-
Misc-Assessmnt Collection Cost	500	500	340	160
Office Supplies	400	233	156	77
Total Administration	138,684	95,675	67,728	27,947

Field

ProfServ-Field Management	22,569	13,165	13,165	-
Contracts-Fountain	2,208	1,104	1,104	-
Contracts-Wetland Mitigation	19,200	11,200	11,200	-
Contracts-Landscape	112,500	65,625	65,621	4
Electricity - General	134,000	78,167	82,950	(4,783)

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2020

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
Utility - Water	9,000	5,250	3,814	1,436
R&M-General	5,000	2,917	1,653	1,264
R&M-Common Area	25,000	14,583	28,109	(13,526)
R&M-Drainage	2,000	1,250	-	1,250
R&M-Fountain	10,000	5,833	328	5,505
R&M-Landscape Renovations	15,000	8,750	9,599	(849)
Total Field	<u>356,477</u>	<u>207,844</u>	<u>217,543</u>	<u>(9,699)</u>
TOTAL EXPENDITURES	495,161	303,519	285,271	18,248
Excess (deficiency) of revenues				
Over (under) expenditures	(14,355)	176,037	74,966	(101,071)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(14,355)	-	-	-
TOTAL FINANCING SOURCES (USES)	(14,355)	-	-	-
Net change in fund balance	<u>\$ (14,355)</u>	<u>\$ 176,037</u>	<u>\$ 74,966</u>	<u>\$ (101,071)</u>
FUND BALANCE, BEGINNING (OCT 1, 2019)	868,896	868,896	868,896	
FUND BALANCE, ENDING	<u>\$ 854,541</u>	<u>\$ 1,044,933</u>	<u>\$ 943,862</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ -	\$ 2,027	\$ 2,027
Special Assmnts- Tax Collector	394,677	394,677	309,462	(85,215)
Special Assmnts- Delinquent	-	-	369	369
Special Assmnts- Discounts	(15,787)	(15,787)	(11,992)	3,795
TOTAL REVENUES	378,890	378,890	299,866	(79,024)
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	7,894	7,894	293	7,601
Total Administration	7,894	7,894	293	7,601
<u>Debt Service</u>				
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)
Total Debt Service	361,346	93,173	178,174	(85,001)
TOTAL EXPENDITURES	369,240	101,067	178,467	(77,400)
Excess (deficiency) of revenues Over (under) expenditures	9,650	277,823	121,399	(156,424)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	9,650	-	-	-
TOTAL FINANCING SOURCES (USES)	9,650	-	-	-
Net change in fund balance	\$ 9,650	\$ 277,823	\$ 121,399	\$ (156,424)
FUND BALANCE, BEGINNING (OCT 1, 2019)	370,476	370,476	370,476	
FUND BALANCE, ENDING	\$ 380,126	\$ 648,299	\$ 491,875	

Notes to the Financial Statements
April 30, 2020

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 (Feb-Mar)	\$1,621
Enhanced Business Solutions - Vendor Overpaid (Balance)	1,150
Total	<u>\$2,771</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**

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

OUC - April Electricity & Water	\$12,500
---------------------------------	----------

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
April 30, 2020

Financial Highlights

- ▶ 78% of FY20 Assessments have been collected compared to 79% last year at the same time.
- ▶ Received from Tax Collector - FY15 Delinquent Assessments 08-24-31-4825-00080.
- ▶ Physical Environment revenue represents billings to Ravina at East Park HOA for streetlight cost-sharing.
- ▶ City of Orlando has been invoiced for annual park maintenance.
- ▶ Total general fund expenditures are approximately 94% of the YTD budget. Variances are explained below.

General Fund

Account Name	YTD Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
ProfServ-Trustee Fees	\$4,310	\$4,941	115%	US Bank increased their fee 4% from the previous year.
Legal Advertising	\$500	\$1,639	328%	Notice of meetings, Rulemaking and RFP advertisements.
Miscellaneous Services	\$409	\$1,383	338%	\$964.34 Go-Daddy email & archiving renewal.
<u>Field</u>				
Electricity - General	\$78,167	\$82,950	106%	The reimbursements from Ravina at East Park HOA have been posted to the revenue account (Physical Environment) as per the budget - \$4,858 to date.
R&M-Common Area	\$14,583	\$28,109	193%	Enhanced Business Solutions - Gazebo Repairs \$4,500; Regal Painting - Exterior Painting \$4,495; Servello - Misc Irrigation Repairs \$9,829, Play House Park - Irrigation Repairs \$3,700.
R&M-Landscape Renovations	\$8,750	\$9,599	110%	Servello - Proposals for landscape improvements.

**East Park
Community Development District**

Supporting Schedules

April 30, 2020

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

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION BY FUND	
					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
01/13/20	295,001	12,292	-	307,292	164,977	142,315
02/18/20	48,070	2,003	-	50,072	26,882	23,190
03/16/20	17,118	722	633	18,472	9,917	8,555
03/23/20	26,934	942	-	27,876	14,966	12,910
04/13/20	11,081	256	-	11,337	6,087	5,251
TOTAL	\$ 641,215	\$ 26,352	\$ 633	\$ 668,200	\$ 358,738	\$ 309,462
% COLLECTED				78%	78%	78%
TOTAL OUTSTANDING				\$ 183,999	\$ 98,784	\$ 85,215

Cash and Investment Report
April 30, 2020

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
GENERAL FUND					
Checking Account - Operating	SunTrust	Public Funds Now	n/a	0.05%	\$ 148,672
Public Funds Money Market	BankUnited	MMA - #9406	n/a	0.25%	830,452 **
Subtotal-General Fund					<u>\$ 979,124</u>
DEBT SERVICE FUND					
Series 2013 Prepayment Fund A-2	US Bank	1st Am Gov't Obligation Fund	n/a	0.01%	\$ 5,173
Series 2013 Redemption Fund A-2	US Bank	1st Am Gov't Obligation Fund	n/a	0.01%	3,655
Series 2013 Reserve Fund A-1	US Bank	1st Am Gov't Obligation Fund	n/a	0.01%	120,124
Series 2013 Reserve Fund A-2	US Bank	1st Am Gov't Obligation Fund	n/a	0.01%	55,006
Series 2013 Revenue Account	US Bank	1st Am Gov't Obligation Fund	n/a	0.01%	282,384
Subtotal-Debt Service Fund					<u>\$ 466,342</u>
Total - All Funds					<u><u>\$ 1,445,466</u></u>

** 3 CDs matured in April and were redeemed for a total value of \$369,125.35. The proceeds were transferred to the BankUnited money market account which is offering a better interest rate.

East Park CDD

Bank Reconciliation

Bank Account No. 5800 SunTrust Bank GF
Statement No. 04-2020
Statement Date 4/30/2020

G/L Balance (LCY)	148,671.81	Statement Balance	149,771.01
G/L Balance	148,671.81	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	149,771.01
Subtotal	148,671.81	Outstanding Checks	1,099.20
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	148,671.81	Ending Balance	148,671.81
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
1/29/2020	Payment	003904	SCOTT E. PHILLIPS	184.70	0.00	184.70
4/23/2020	Payment	003942	HOPPING GREEN & SAMS	914.50	0.00	914.50
Total Outstanding Checks.....				1,099.20		1,099.20

**East Park
Community Development District**

Check Register

March - April, 2020

EAST PARK COMMUNITY DEVELOPMENT DISTRICT

**Payment Register by Fund
For the Period from 3/1/20 to 4/30/20
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	003919	03/03/20	AMTEC	4912-01-20	Ser 2013 Bond thru 11.30.19	ProfServ-Arbitrage Rebate	531002-51301	\$600.00
001	003920	03/06/20	HOME DEPOT CREDIT SERVICES	020520-0670	HD: 1/09-1/22/20 PURCHASES	R&M-Common Area	546016-53901	\$62.67
001	003921	03/06/20	SERVELLO	15795	FEB LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$9,374.49
001	003921	03/06/20	SERVELLO	15945	Moss Park Zone 5 Irr Rprs (Prop #3599)	R&M-Common Area	546016-53901	\$599.58
001	003921	03/06/20	SERVELLO	15973	Rpr Leak @ Play House Park (Prop 2964)	R&M-Common Area	546016-53901	\$780.00
001	003921	03/06/20	SERVELLO	15974	Install Plants @ Lake District LN (Prop 3183)	R&M-Landscape Renovations	546051-53901	\$5,850.00
001	003921	03/06/20	SERVELLO	15975	Irr Rprs @ Playground Park.	R&M-Common Area	546016-53901	\$1,823.09
001	003921	03/06/20	SERVELLO	15976	Irr Installed for Dowden Entr Ornamentals/Turf	R&M-Landscape Renovations	546051-53901	\$3,748.87
001	003921	03/06/20	SERVELLO	15977	Irr Rprs Zones 2,4,5 (Prop 3627)	R&M-Common Area	546016-53901	\$132.70
001	003921	03/06/20	SERVELLO	15995	Tennis Court Controller (Prop 3660)	R&M-Common Area	546016-53901	\$783.82
001	003921	03/06/20	SERVELLO	16177	FEB IRR REPAIRS (Prop 3759)	R&M-Common Area	546016-53901	\$525.03
001	003921	03/06/20	SERVELLO	16178	IRR REPAIRS	R&M-Common Area	546016-53901	\$884.45
001	003922	03/06/20	SITEX AQUATICS LLC	3350B	FEB LAKE MAINT	Contracts-Wetland Mitigation	534049-53901	\$1,600.00
001	003923	03/06/20	SOLITUDE LAKE MGMT	PI-A00355888	Fountain Qtrly Maint 2/1/20-4/30/20	Contracts-Fountain	534023-53901	\$552.00
001	003924	03/06/20	TROM II CORPORATION	60143	MARCH JANITORIAL SVCS	R&M-General	546001-53901	\$200.00
001	003925	03/11/20	GRAU & ASSOCIATES	19195	AUDIT FYE 9/30/19	Auditing Services	532002-51301	\$2,000.00
001	003926	03/19/20	INFRAMARK, LLC	49746	MAR MGMNT SERVICES	ProfServ-Mgmt Consulting Serv	531027-51201	\$4,754.33
001	003926	03/19/20	INFRAMARK, LLC	49746	MAR MGMNT SERVICES	ProfServ-Field Management	531016-53901	\$1,880.75
001	003926	03/19/20	INFRAMARK, LLC	49746	MAR MGMNT SERVICES	Postage and Freight	541006-51301	\$10.50
001	003926	03/19/20	INFRAMARK, LLC	49746	MAR MGMNT SERVICES	Printing and Binding	547001-51301	\$4.60
001	003927	03/26/20	HOPPING GREEN & SAMS	113626	GEN MATTERS THRU FEB 2020	ProfServ-Legal Services	531023-51401	\$923.00
001	003932	04/02/20	SERVELLO	16038	MAR LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$9,374.49
001	003932	04/02/20	SERVELLO	16262	IRR REPAIRS/Prop 3761	R&M-Common Area	546016-53901	\$650.82
001	003932	04/02/20	SERVELLO	16280	IRR REPAIRS/Prop 3875	R&M-Common Area	546016-53901	\$341.45
001	003932	04/02/20	SERVELLO	16300	IRR REPAIRS	R&M-Common Area	546016-53901	\$346.86
001	003932	04/02/20	SERVELLO	16205	IRR REPAIRS/ZONES 10 & Z	R&M-Common Area	546016-53901	\$992.98
001	003933	04/02/20	SITEX AQUATICS LLC	3435B	MAR LAKE MAINT	Contracts-Wetland Mitigation	534049-53901	\$1,600.00
001	003934	04/02/20	SOLITUDE LAKE MGMT	PI-A00377151	REPLACE BULB ON FOUNTAIN #5	R&M -Fountain	546032-53901	\$92.50
001	003935	04/02/20	TROM II CORPORATION	60405	Toilet Tissue Ref Inv 410539889	R&M-General	546001-53901	\$105.84
001	003935	04/02/20	TROM II CORPORATION	60469	APRIL JANITORIAL SVCS	R&M-General	546001-53901	\$200.00
001	003936	04/09/20	GRAU & ASSOCIATES	19349	AUDIT FYE 9/30/19	Auditing Services	532002-51301	\$700.00
001	003937	04/09/20	INNERSYNC, STUDIO'S LTD	18401	Qrtly Web Svc/PDF Compliance (ADA)	R&M-ADA Compliance	546350-51301	\$388.13
001	003938	04/16/20	INFRAMARK, LLC	50631	APR MGMT FEES	ProfServ-Field Management	531016-53901	\$1,880.75
001	003938	04/16/20	INFRAMARK, LLC	50631	APR MGMT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$4,754.33
001	003938	04/16/20	INFRAMARK, LLC	50631	APR MGMT FEES	Postage and Freight	541006-51301	\$4.50
001	003938	04/16/20	INFRAMARK, LLC	50631	APR MGMT FEES	Printing and Binding	547001-51301	\$12.46
001	003939	04/16/20	SERVELLO	16318	APR LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$9,374.49

EAST PARK COMMUNITY DEVELOPMENT DISTRICT

**Payment Register by Fund
For the Period from 3/1/20 to 4/30/20
(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	003940	04/16/20	SITEX AQUATICS LLC	3517B	APRIL LAKE MAINT	Contracts-Wetland Mitigation	534049-53901	\$1,600.00
001	003941	04/23/20	HOME DEPOT CREDIT SERVICES	040520-0670	HD: 3/25/20 CONCRETE MIX	R&M-Common Area	546016-53901	\$3.97
001	003942	04/23/20	HOPPING GREEN & SAMS	114124	GEN COUNSEL THRU MAR 2020	ProfServ-Legal Services	531023-51401	\$914.50
001	003943	04/23/20	SITEX AQUATICS LLC	3579B	Initial pond trtmnt @ 417 & Dowden Rd	R&M-Common Area	546016-53901	\$1,540.00
001	1205	03/09/20	EAST PARK CDD	030620-9406	REPLENISH SUNTRUST ACCOUNT	Cash with Fiscal Agent	103000	\$100,000.00
001	DD148	03/23/20	ORLANDO UTILITIES COMMISSION	030420 ACH	OUC 2/3-3/2/20 WATER ACH	Electricity - General	543006-53901	\$11,683.75
001	DD148	03/23/20	ORLANDO UTILITIES COMMISSION	030420 ACH	OUC 2/3-3/2/20 WATER ACH	Utility - Water	543018-53901	\$614.06
001	DD149	03/31/20	HOME DEPOT CREDIT SERVICES	30520-0670	HD: FEB/MAR PURCHASES	R&M-Common Area	546016-53901	\$100.90
001	DD150	04/23/20	ORLANDO UTILITIES COMMISSION	040320 ACH	OUC BILL PRD 3/2-4/2/20	Electricity - General	543006-53901	\$11,849.10
001	DD150	04/23/20	ORLANDO UTILITIES COMMISSION	040320 ACH	OUC BILL PRD 3/2-4/2/20	Utility - Water	543018-53901	\$728.84
							Fund Total	\$196,944.60

Total Checks Paid	\$196,944.60
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**EAST PARK
COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

**EAST PARK COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
East Park Community Development District
Orange County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of East Park Community Development District, Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2019, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

March 27, 2020

MANAGEMENT’S DISCUSSION AND ANALYSIS

Our discussion and analysis of East Park Community Development District, Orange County, Florida’s (“District”) financial performance provides an overview of the District’s financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District’s Independent Auditor’s Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$4,731,482.
- The change in the District’s total net position in comparison with the prior fiscal year was \$22,841, an increase. The key components of the District’s net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2019, the District’s governmental funds reported combined ending fund balances of \$1,239,373, an increase of \$75,114 in comparison with the prior fiscal year. The fund balance is restricted for debt service, assigned for reserves and subsequent year’s expenditures, and the remainder is unassigned fund balance which is available for spending at the District’s discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District’s basic financial statements. The District’s basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

1) Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District’s finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District’s assets, deferred outflows of resources, liabilities and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations (maintenance) functions.

2) Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, the governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District currently maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general and debt service funds. Both of the funds are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

3) Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data included in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2019	2018
Current and other assets	\$ 1,263,891	\$ 1,193,326
Capital assets, net of depreciation	6,968,256	7,185,651
Total assets	<u>8,232,147</u>	<u>8,378,977</u>
Deferred outflows of resources	31,290	33,666
Current liabilities	102,162	109,605
Long-term liabilities	3,429,793	3,594,397
Total liabilities	<u>3,531,955</u>	<u>3,704,002</u>
Net position		
Net investment in capital assets	3,569,753	3,624,920
Restricted	292,833	226,282
Unrestricted	868,896	857,439
Total net position	<u>\$ 4,731,482</u>	<u>\$ 4,708,641</u>

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR END SEPTEMBER 30,		
	2019	2018
Revenues:		
Program revenues	\$ 871,685	\$ 839,501
General revenues	63,383	45,476
Total revenues	<u>935,068</u>	<u>884,977</u>
Expenses:		
General government	130,230	134,770
Maintenance and operations	588,828	544,959
Interest	193,169	200,973
Total expenses	<u>912,227</u>	<u>880,702</u>
Change in net position	22,841	4,275
Net position - beginning	<u>4,708,641</u>	<u>4,704,366</u>
Net position - ending	<u>\$ 4,731,482</u>	<u>\$ 4,708,641</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$912,227. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, increased during the fiscal year. In total, expenses, including depreciation, increased from the prior fiscal year. The majority of the increase was the result of an increase in maintenance services including landscape maintenance and repairs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2019 was amended to increase appropriations by \$25,000 and the use of fund balance by \$25,000. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

CAPITAL ASSETS AND DEBT ADMINISTRATIONCapital Assets

At September 30, 2019, the District had \$8,567,279 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$1,599,023 has been taken, which resulted in a net book value of \$6,968,256. More detailed information about the District's capital assets is presented in the notes of the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Debt

At September 30, 2019, the District had \$3,435,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

For the subsequent fiscal year, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose. However, no formal funding plan has been adopted.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the East Park Community Development District's Finance Department at 210 N. University Drive, Suite 702, Coral Springs, Florida 33071.

**EAST PARK COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 526,935
Investments	364,862
Accounts receivable	1,617
Restricted assets:	
Investments	370,477
Capital assets:	
Nondepreciable	3,402,726
Depreciable, net	3,565,530
Total assets	<u>8,232,147</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding (debit)	<u>31,290</u>
Total deferred outflows of resources	<u>31,290</u>
 LIABILITIES	
Accounts payable and accrued expenses	24,518
Accrued interest payable	77,644
Non-current liabilities:	
Due within one year	175,000
Due in more than one year	3,254,793
Total liabilities	<u>3,531,955</u>
 NET POSITION	
Net investment in capital assets	3,569,753
Restricted for debt service	292,833
Unrestricted	868,896
Total net position	<u>\$ 4,731,482</u>

See notes to the financial statements

**EAST PARK COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Primary government:				
Governmental activities:				
General government	\$ 130,230	\$ 130,230	\$ -	\$ -
Maintenance and operations	588,828	319,203	-	(269,625)
Interest on long-term debt	193,169	416,787	5,465	229,083
Total governmental activities	912,227	866,220	5,465	(40,542)
General revenues:				
Interest income				21,058
Interlocal agreement				42,325
Total general revenues				63,383
Change in net position				22,841
Net position - beginning				4,708,641
Net position - ending				\$ 4,731,482

See notes to the financial statements

**EAST PARK COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 526,935	\$ -	\$ 526,935
Investments	364,862	370,477	735,339
Accounts receivable	1,617	-	1,617
Total assets	<u>\$ 893,414</u>	<u>\$ 370,477</u>	<u>\$ 1,263,891</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued expenses	\$ 24,518	\$ -	\$ 24,518
Total liabilities	<u>24,518</u>	<u>-</u>	<u>24,518</u>
Fund balances:			
Restricted for:			
Debt service	-	370,477	370,477
Assigned to:			
Operating reserves	123,971	-	123,971
Renewal and replacement reserves	39,916	-	39,916
Subsequent year's expenditures	14,355	-	14,355
Unassigned	690,654	-	690,654
Total fund balances	<u>868,896</u>	<u>370,477</u>	<u>1,239,373</u>
Total liabilities and fund balances	<u>\$ 893,414</u>	<u>\$ 370,477</u>	<u>\$ 1,263,891</u>

See notes to the financial statements

**EAST PARK COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

Fund balance - governmental funds \$ 1,239,373

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	8,567,279	
Accumulated depreciation	<u>(1,599,023)</u>	6,968,256

Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

Deferred amount on refunding	45,150	
Accumulated amortization	<u>(13,860)</u>	31,290

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(77,644)	
Bonds payable	<u>(3,429,793)</u>	<u>(3,507,437)</u>

Net position of governmental activities		<u><u>\$ 4,731,482</u></u>
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See notes to the financial statements

**EAST PARK COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 449,433	\$ 416,787	\$ 866,220
Miscellaneous	42,325	-	42,325
Interest	21,058	5,465	26,523
Total revenues	<u>512,816</u>	<u>422,252</u>	<u>935,068</u>
EXPENDITURES			
Current:			
General government	129,926	304	130,230
Maintenance and operations	371,433	-	371,433
Debt service:			
Principal	-	165,000	165,000
Interest	-	193,291	193,291
Total expenditures	<u>501,359</u>	<u>358,595</u>	<u>859,954</u>
Excess (deficiency) of revenues over (under) expenditures	11,457	63,657	75,114
Fund balances - beginning	<u>857,439</u>	<u>306,820</u>	<u>1,164,259</u>
Fund balances - ending	<u>\$ 868,896</u>	<u>\$ 370,477</u>	<u>\$ 1,239,373</u>

See notes to the financial statements

**EAST PARK COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Net change in fund balances - total governmental funds	\$ 75,114
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(217,395)
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:	
Amortization of original issue discount	(396)
Amortization of deferred amount on refunding	(2,376)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	165,000
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.	2,894
Change in net position of governmental activities	<u>\$ 22,841</u>

See notes to the financial statements

**EAST PARK COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

East Park Community Development District ("District") was created on April 22, 2002, by the City of Orlando, Florida Ordinance #020422702 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. All board members are qualified electors and are elected by resident registered voters. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations and debt service are billed and collected by the County Tax Assessor/Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District’s cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	20 – 30
Stormwater management facilities	30
Irrigation and landscaping	20
Roadways	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Assets, Liabilities and Net Position or Equity (Continued)**Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$2,376 was recognized as a component of interest expense in the current fiscal year.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. Assignments are established by the Board of Supervisors of the District and are generally temporary.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Assets, Liabilities and Net Position or Equity (Continued)****Fund Equity/Net Position (Continued)**

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS**Deposits**

The District's cash balances including certificates of deposit as shown below were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**Investments**

The District's investments were held as follows at September 30, 2019:

	Fair value	Credit Risk	Maturities
Bank United Certificate of Deposit - 12 months	\$ 207,960	Not Applicable	4/5/2020
Bank United Certificate of Deposit - 18 months	56,287	Not Applicable	4/1/2020
Bank United Certificate of Deposit - 18 months	100,615	Not Applicable	10/16/2019
First American Government Obligations Fund Y	370,477	S&P AAAM	Weighted average of the fund portfolio: 24 days
Total Investments	<u>\$ 735,339</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools and non-negotiable, non-transferable certificates of deposits that do not consider market rates should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost in the above table.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 3,402,726	\$ -	\$ -	\$ 3,402,726
Total capital assets, not being depreciated	3,402,726	-	-	3,402,726
Capital assets, being depreciated				
Infrastructure	2,349,250	-	-	2,349,250
Stormwater management facilities	1,683,933	-	-	1,683,933
Irrigation and landscaping	900,033	-	-	900,033
Roadways	231,337	-	-	231,337
Total capital assets, being depreciated	5,164,553	-	-	5,164,553
Less accumulated depreciation for:				
Infrastructure	843,702	108,552	-	952,254
Stormwater management facilities	277,165	56,131	-	333,296
Irrigation and landscaping	222,205	45,001	-	267,206
Roadways	38,556	7,711	-	46,267
Total accumulated depreciation	1,381,628	217,395	-	1,599,023
Total capital assets, being depreciated, net	3,782,925	(217,395)	-	3,565,530
Governmental activities capital assets, net	\$ 7,185,651	\$ (217,395)	\$ -	\$ 6,968,256

Depreciation expense was charged to maintenance and operations function.

NOTE 6 – LONG TERM LIABILITIES

On November 22, 2013, the District issued the Series 2013A Bonds consisting of \$3,060,000 of Special Assessment Revenue Refunding Bond Series 2013A-1 due May 1, 2033, with interest rates ranging between 1.350% and 5.600%; and \$1,455,000 of Special Assessment Revenue Refunding Bond Series 2013A-2 due May 1, 2033, with a fixed interest rate of 6.500%. The Bonds were issued to currently refund all of the District's outstanding Special Assessment Revenue Bonds, Series 2002 (the "Refunded Bonds"), make deposits into the Series 2013A-1 and Series 2013A-2 reserve accounts, and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2014 through May 1, 2033.

The Series 2013A Bonds are subject to redemption at the option of the District prior to maturity in whole or in part at any time on or after May 1, 2024. The Series 2013A Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. See Note 11 - Subsequent Events for call amounts subsequent to the fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019.

NOTE 6 – LONG TERM LIABILITIES (Continued)

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2013A-1	\$ 2,510,000	\$ -	\$ 120,000	\$ 2,390,000	\$ 125,000
Series 2013A-2	1,090,000	-	45,000	1,045,000	50,000
Less: Bond discount	5,603	-	396	5,207	-
Total	<u>\$ 3,594,397</u>	<u>\$ -</u>	<u>\$ 164,604</u>	<u>\$ 3,429,793</u>	<u>\$ 175,000</u>

At September 30, 2019, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2020	\$ 175,000	\$ 186,346	\$ 361,346
2021	185,000	178,471	363,471
2022	190,000	169,631	359,631
2023	200,000	160,319	360,319
2024	210,000	150,294	360,294
2025-2029	1,250,000	572,064	1,822,064
2030-2033	1,225,000	181,120	1,406,120
Total	<u>\$ 3,435,000</u>	<u>\$ 1,598,245</u>	<u>\$ 5,033,245</u>

NOTE 7 – INTERLOCAL AGREEMENTS

In 2002, the District entered into an Interlocal Agreement with the City of Orlando, Florida. In accordance with this agreement, the District will provide public road improvements, on and off-site utility improvements, and certain parks which were dedicated to the City. The District also provides surface water management improvements and certain parks that shall be retained by the District for ownership, operation and maintenance. While the City does not encourage the establishment of gated communities, the agreement specifies that such gated communities may require a Planned Development amendment and shall require specific approval through the Southeast Town Design Review Committee (SETDRC) and City Council. The District shall not impose annual Capital Assessments on any parcel in excess of the limits set forth in the agreement, unless the City agrees to such increase. During a prior fiscal year, the Agreement was amended to include additional parcels.

In 2005, the District entered into an Interlocal Agreement with the City of Orlando, Florida. In accordance with the agreement, the District will provide maintenance for certain parks owned by the City. The City agreed to provide funding to the District in the amount of \$45,000 annually, subject to annual review, for the park maintenance. The District received \$32,500 from the City during the fiscal year ended September 30, 2019, for a portion of the cost of the related park maintenance, due to an annual review and adjustment by the City.

NOTE 8 – COST SHARE AGREEMENT

The District has an agreement with Ravinia at East Park Homeowners Association (“HOA”) whereby District and the HOA are to share costs associated with street lighting so that each party pays its respective share of utility costs. Pursuant to the agreement, during the current fiscal year, the District incurred charges of \$37,689 of which the HOA’s portion is \$9,701. The HOA’s portion of \$1,617 is owed to the District as of September 30, 2019.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 11 – SUBSEQUENT EVENTS**Bond Payments**

Subsequent to fiscal year end, the District prepaid a total of \$25,000 of the Series 2013A-1 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

**EAST PARK COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 442,925	\$ 442,925	\$ 449,433	\$ 6,508
Miscellaneous	38,585	38,585	42,325	3,740
Interest income	3,000	3,000	21,058	18,058
Total revenues	<u>484,510</u>	<u>484,510</u>	<u>512,816</u>	<u>28,306</u>
EXPENDITURES				
Current:				
General government	124,174	124,174	129,926	(5,752)
Maintenance and operations	371,712	396,712	371,433	25,279
Total expenditures	<u>495,886</u>	<u>520,886</u>	<u>501,359</u>	<u>19,527</u>
Excess (deficiency) of revenues over (under) expenditures	(11,376)	(36,376)	11,457	47,833
OTHER FINANCING SOURCES (USES)				
Use of fund balance	11,376	36,376	-	(36,376)
Total other financing sources (uses)	<u>11,376</u>	<u>36,376</u>	<u>-</u>	<u>(36,376)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>11,457</u>	<u>\$ 11,457</u>
Fund balance - beginning			<u>857,439</u>	
Fund balance - ending			<u>\$ 868,896</u>	

See notes to required supplementary information

**EAST PARK COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2019 was amended to increase appropriations by \$25,000 and the use of fund balance by \$25,000. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
 East Park Community Development District
 Orange County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of East Park Community Development District, Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 27, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 27, 2020

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Boca Raton, Florida 33431
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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
East Park Community Development District
Orange County, Florida

We have examined East Park Community Development District, Orange County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of East Park Community Development District, Orange County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

March 27, 2020



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
East Park Community Development District
Orange County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of East Park Community Development District, Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated March 27, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 27, 2020, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of East Park Community Development District, Orange County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank East Park Community Development District, Orange County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

March 27, 2020

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

RESOLUTION 2020-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EAST PARK COMMUNITY DEVELOPMENT DISTRICT CONFIRMING THE DISTRICT'S USE OF THE ORANGE COUNTY SUPERVISOR OF ELECTIONS TO CONTINUE CONDUCTING THE DISTRICT'S ELECTION OF SUPERVISORS IN CONJUNCTION WITH THE GENERAL ELECTION

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

WHEREAS, the Board of Supervisors of East Park Community Development District (hereinafter the "Board") seeks to implement section 190.006(3)(A)(2)(c), Florida Statutes and to instruct the Orange County Supervisor of Elections (the "Supervisor") to conduct the District's General Elections.

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

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

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

Section 1. The Board is currently made up of the following individuals: Graciela Von Blon, Todd Oneal, Tom Bonner, Scott Phillips, and Angel Colon.

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

Supervisor Von Blon	Seat 1	four year - expires 11/2022
Supervisor Oneal	Seat 2	four year – expires 11/2020
Supervisor Bonner	Seat 3	four year – expires 11/2022
Supervisor Phillips	Seat 4	four year – expires 11/2020
Supervisor Colon	Seat 5	four year – expires 11/2020

Section 3. Seat 2 currently held by Todd Oneal, Seat 4 currently held by Scott Phillips, and Seat 5 currently held by Angel Colon are scheduled for the General Election in November 2020.

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

Board, not to exceed \$4,800 per year per member.

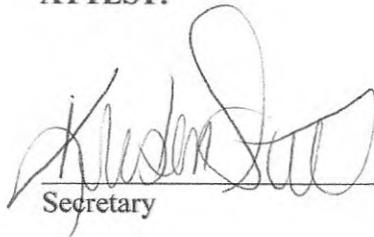
Section 5. The term of office for the individuals to be elected to the Board in the November 2020 General Election is four years.

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

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

PASSED AND ADOPTED THIS 18th DAY OF MAY 2020.

ATTEST:


Secretary

**EAST PARK COMMUNITY
DEVELOPMENT DISTRICT**


Chairman



SERVUSAT

INTEGRATED TECHNOLOGY SOLUTIONS

Servusat, LLC
 P.O Box # 771417,
 Orlando, FL. 32877-1417
 407-729-6819 - 321-746-7597
 Sales@Servusat.com
 Support@Servusat.com
 www.Servusat.com

Estimate

Number E594
 Date 3/12/2020

BILL TO
 Ariel Medina
 Inframark
 313 Campus Street
 Kissimmee, FL, 34747
 USA

Terms

Project
 East Park CDD - Video Surveillance System

Description	Amount	Quantity
Special Order (See Notes...)		1.00
Outdoor Camera Installation & Setup		1.00
Outdoor Camera Solar Panel Installation & Setup		1.00
Outdoor Camera Bracket Install & Setup		1.00
Outdoor Camera Programming		1.00
App Installation & Setup		1.00
Remote Access Setup		1.00
Total Services.....	\$1,097.92	1.00

*Approved
 JLE
 3/30/2020*

DISCLAIMER & TERMS: Payments within 30 Days. We Accept Debit, Credit Cards, Checks and Cash. Special Orders Payment in Advance. All Software and Hardware are provided by Customer. We are NOT Responsible for any lost Data and / or Information that may be stored in your Electronic Devices. 30 Days Service Warranty: (We Don't Cover: Virus, Spyware, Malware, etc.) Be conducting business with Servusat, LLC, client grants permission to utilize jobs performed for marketing purposes; Servusat, LLC also owns the rights to the pictures and/or videos used of services rendered in connection to the jobs performed at my residence or place of business. I also release Servusat, LLC of any claims related to the production, or marketing distribution of multimedia elements such as pictures and videos used for marketing purposes locally, nationally or across the world
 THANK YOU FOR YOUR BUSINESS!!!

- Home Automation - Networking Solutions- Audio / Video Solutions- Access Control System- Video Surveillance System- Cloud Phone System - IT Solutions



SERVUSAT

INTEGRATED TECHNOLOGY SOLUTIONS

Servusat, LLC
 P.O Box # 771417,
 Orlando, FL. 32877-1417
 407-729-6819 - 321-746-7597
 Sales@Servusat.com
 Support@Servusat.com
 www.Servusat.com

Estimate

Number E594
 Date 3/12/2020

BILL TO
 Ariel Medina
 Inframark
 313 Campus Street
 Kissimmee, FL, 34747
 USA

Terms

Project

East Park CDD - Video Surveillance System

Description	Amount	Quantity
Special Order Details:		
01 Solar Heavy Duty Outdoor Wireless Security Camera LTE Nationwide Works without Wi-Fi thanks to LTE connectivity Built-in solar panel for extended battery life Monitor any remote locations Day and night photos with custom alerts on the mobile app Preactivated SIM card, 32GB SanDisk EXTREME PRO SD card and mount included Local photo-video backup on SD card with viewing screen IP65 Certified Weather-resistant Design Night vision and automatic motion detection Rechargeable battery pack, 8 AA batteries or 12V FREE mobile security plan offered Manufacturer Two (2) year limited warranty		
01 Steel Security Bracket		
01 Rechargeble Battery		
01 Outdoor Heavy Duty Combination Lock		
01 Miscellaneous		
AMOUNT PAID \$0.00		
AMOUNT DUE \$1,059.65		
DISCOUNT		(\$38.27)
SUB TOTAL		\$1,059.65
TOTAL DUE		\$1,059.65

Handwritten signature: J. C.

DISCLAIMER & TERMS: Payments within 30 Days. We Accept Debit, Credit Cards, Checks and Cash. Special Orders Payment in Advance. All Software and Hardware are provided by Customer. We are NOT Responsible for any lost Data and / or Information that may be stored in your Electronic Devices. 30 Days Service Warranty. (We Don't Cover: Virus, Spyware, Malware, etc.) Be conducting business with Servusat, LLC, client grants permission to utilize jobs performed for marketing purposes; Servusat, LLC also owns the rights to the pictures and/or videos used of services rendered in connection to the jobs performed at my residence or place of business. I also release Servusat, LLC of any claims related to the production, or marketing distribution of multimedia elements such as pictures and videos used for marketing purposes locally, nationally or across the world
 THANK YOU FOR YOUR BUSINESS!!!

- Home Automation - Networking Solutions- Audio / Video Solutions- Access Control System- Video Surveillance System- Cloud Phone System - IT Solutions



5273 Giron Circle
Kissimmee, FL 34758

407-717-5851
www.sitexaquatics.com

Aquatic Management Agreement

This agreement is between Sitex Aquatics, LLC. Hereafter called Sitex and East Park CDD hereafter called "customer"

Customer: East Park CDD
C/O: Inframark
Contact: Mr. Ariel Medina
Address: 313 Campus St Celebration, FL 34747
Email: A.medina@inframark.com
Phone: 407.566.4122

Sitex agrees to provide aquatic management services for a period of 12 months In accordance with the terms and conditions of this agreement in the following sites:

Initial herbicide treatment of aquatic vegetation for one (1) Waterway located in the East Park community in Orlando, FL (see attached map)

Customer agrees to pay Sitex the following amounts during the term of this agreement for the specific service:

- | | |
|--|----------|
| 1. Initial treatment of shoreline Grass and Brush Control | Included |
| 2. Initial treatment of Underwater, Floating and Algae Treatment | Included |

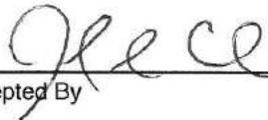
Service shall consist of initial treatment to get lake to a maintenance level to add to monthly program.

Customer agrees to pay Sitex the following amount during the term of this agreement which shall be 4/01/20 thru 4/01/21. Agreement will automatically renew as per Term and Conditions:

Initial 1-time treatment Cost: \$1,540.00

Invoice is due and payable within 30 days. Overdue accounts may accrue a service charge.

Customer acknowledges that he/she has read and is familiar with the additional terms and conditions printed on the reverse side, which are incorporated in this agreement.

	04-03-2020	<i>Joseph T. Craig</i>	03/12/2020
Accepted By	Date	Submitted by: Joe Craig	Date

Terms & Conditions

Sitex agrees to provide all labor, supervision, and equipment necessary to carry out the work. There shall be no variance from these specifications unless expressly stated through an addendum.

The Annual Cost will be paid to Sitex in Twelve (12) equal payments, which are due and payable in advance of each month in which the service will be rendered and will be considered late on the 30th of that month. A surcharge of two percent (2%) per month will be added for delinquent payments. The Customer is responsible for any collection or attorney's fees required to collect on this agreement.

This Agreement will be for a twelve (12) month period. This Agreement shall be automatically renewed at the end of the twelve (12) months. The monthly service amount may be adjusted, as agreed upon by both Parties, and set forth in writing to Customer. Both parties agree that service shall be continuous without interruption.

Additional Services requested by the customer such as trash clean up, physical cutting or paint removal, and other additional services performed will be billed separately at the current hourly equipment and labor rates.

Cancellation by either the Customer or Sitex may terminate the Agreement without cause at any time. Termination shall be by written notice, received by either the customer or Sitex at least thirty (30) days prior to the effective date of the termination.

Neither party shall be responsible for damage, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of Nature, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome. • Sitex agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of Sitex. However, Sitex shall in no event be liable to Customer or other for indirect, special or consequential damage resulting from any cause whatsoever.

It is agreed by both Parties that the work performed under this Agreement will be done on a schedule that is sensitive to the overall function of the property. Additionally, it is understood that all work will be performed during the normal business week (Monday-Friday) unless otherwise stipulated.

Sitex shall maintain the following insurance coverage and limits;

- (a) Workman's Compensation with statutory limits;
- (b) Automobile Liability;
- (c) Comprehensive General Liability including Property Damage, Completed Operations, and Product Liability.

A Certificate of insurance will be provided upon request. Customers requesting special or additional insurance coverage and/or language shall pay resulting additional premium to Sitex to provide such coverage. • This Agreement shall be governed by the laws of the state of Florida.

gll cl



5273 Giron Circle
Kissimmee, FL 34758

407-717-5851
www.sitexaquatics.com

Aquatic Management Agreement

This agreement is between Sitex Aquatics, LLC. Hereafter called Sitex and East Park CDD hereafter called "customer"

Customer: East Park CDD
C/O: Inframark
Contact: Mr. Ariel Medina
Address: 313 Campus St Celebration, FL 34747
Email: A.medina@inframark.com
Phone: 407.566.4122

Sitex agrees to provide aquatic management services for a period of 12 months In accordance with the terms and conditions of this agreement in the following sites:

One (1) Waterway located in the East Park community in Orlando, FL (see attached map)

Customer agrees to pay Sitex the following amounts during the term of this agreement for the specific service:

- | | |
|--|----------|
| 1. Shoreline Grass and Brush Control | Included |
| 2. Underwater, Floating and Algae Treatment | Included |
| 3. All Services Performed by State Licensed Applicator | Included |
| 4. Treatment Report Issued After Each Visit | Included |
| 5. Use of EPA Regulated Materials Only | Included |
| 6. Algae callback service as needed | Included |
| 7. Non-construction Trash | Included |

Service shall consist of Twelve (12) treatments a year as needed

Customer agrees to pay Sitex the following amount during the term of this agreement which shall be 4/01/20 thru 4/01/21. Agreement will automatically renew as per Term and Conditions:

Monthly Lake Service Amount: \$295.00
Total Annual Maintenance Cost: \$3,540.00

Invoice is due and payable within 30 days. Overdue accounts may accrue a service charge.

Customer acknowledges that he/she has read and is familiar with the additional terms and conditions printed on the reverse side, which are incorporated in this agreement.

	04-03-2020	Joseph T. Craig	03/12/2020
Accepted By	Date	Submitted by: Joe Craig	Date

Terms & Conditions

Sitex agrees to provide all labor, supervision, and equipment necessary to carry out the work. There shall be no variance from these specifications unless expressly stated through an addendum.

The Annual Cost will be paid to Sitex in Twelve (12) equal payments, which are due and payable in advance of each month in which the service will be rendered and will be considered late on the 30th of that month. A surcharge of two percent (2%) per month will be added for delinquent payments. The Customer is responsible for any collection or attorney's fees required to collect on this agreement.

This Agreement will be for a twelve (12) month period. This Agreement shall be automatically renewed at the end of the twelve (12) months. The monthly service amount may be adjusted, as agreed upon by both Parties, and set forth in writing to Customer. Both parties agree that service shall be continuous without interruption.

Additional Services requested by the customer such as trash clean up, physical cutting or paint removal, and other additional services performed will be billed separately at the current hourly equipment and labor rates.

Cancellation by either the Customer or Sitex may terminate the Agreement without cause at any time. Termination shall be by written notice, received by either the customer or Sitex at least thirty (30) days prior to the effective date of the termination.

Neither party shall be responsible for damage, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of Nature, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome. • Sitex agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of Sitex. However, Sitex shall in no event be liable to Customer or other for indirect, special or consequential damage resulting from any cause whatsoever.

It is agreed by both Parties that the work performed under this Agreement will be done on a schedule that is sensitive to the overall function of the property. Additionally, it is understood that all work will be performed during the normal business week (Monday-Friday) unless otherwise stipulated.

Sitex shall maintain the following insurance coverage and limits;

- (a) Workman's Compensation with statutory limits;
- (b) Automobile Liability;
- (c) Comprehensive General Liability including Property Damage, Completed Operations, and Product Liability.

A Certificate of insurance will be provided upon request. Customers requesting special or additional insurance coverage and/or language shall pay resulting additional premium to Sitex to provide such coverage. • This Agreement shall be governed by the laws of the state of Florida.

gxl

Bill Cowles
Supervisor of Elections
Active Voters by District

Date 4/15/2020
 Time 08:33 AM

Orange County, FL

	<u>Dem</u>	<u>Rep</u>	<u>NPA</u>	<u>Other</u>	<u>Total</u>	<u>White</u>	<u>Black</u>	<u>Hispanic</u>	<u>Other</u>	<u>Male</u>	<u>Female</u>	<u>Other</u>
HOUSE FLORIDA 46	50,736	8,265	22,951	624	82,576	15,082	41,301	16,646	9,547	34,301	44,324	3,951
HOUSE FLORIDA 47	51,524	41,316	33,633	1,699	128,172	88,833	7,242	20,790	11,307	59,272	64,193	4,707
HOUSE FLORIDA 48	51,512	18,629	39,046	893	110,080	26,174	11,144	60,565	12,197	49,598	56,630	3,852
HOUSE FLORIDA 49	46,838	26,443	35,843	1,300	110,424	46,153	11,347	38,892	14,032	50,337	54,860	5,227
HOUSE FLORIDA 50	31,976	25,615	28,939	1,073	87,603	41,260	8,262	26,675	11,406	40,249	44,015	3,339
SCHOOL BOARD 1	46,800	32,792	35,572	1,482	116,646	59,919	10,611	31,679	14,437	53,179	57,841	5,626
SCHOOL BOARD 2	55,388	33,239	45,952	1,428	136,007	52,608	12,644	55,235	15,520	61,582	69,545	4,880
SCHOOL BOARD 3	53,413	29,061	39,944	1,210	123,628	48,352	10,758	51,044	13,474	56,162	63,065	4,401
SCHOOL BOARD 4	48,791	43,074	41,345	1,715	134,925	79,887	12,951	21,463	20,624	61,739	67,930	5,256
SCHOOL BOARD 5	56,989	9,810	25,831	686	93,316	17,266	46,291	19,043	10,716	39,166	49,684	4,466
SCHOOL BOARD 6	57,092	29,956	30,310	1,459	118,817	64,900	26,282	15,390	12,245	52,544	61,172	5,101
SCHOOL BOARD 7	47,986	38,524	33,321	1,336	121,167	64,833	24,746	18,763	12,825	53,368	63,180	4,619
SENATE FLORIDA 11	151,909	70,769	84,021	3,073	309,772	124,425	100,370	49,098	35,879	132,857	163,476	13,439
SENATE FLORIDA 13	143,671	92,834	106,746	4,019	347,270	172,030	29,766	108,128	37,346	158,523	174,819	13,928
SENATE FLORIDA 15	70,879	52,853	61,508	2,224	187,464	91,310	14,147	55,391	26,616	86,360	94,122	6,982
BONNET CREEK RESORT	0	0	0	0	0	0	0	0	0	0	0	0
EAST PARK	645	406	536	24	1,611	616	153	625	217	718	840	53
FALCON TRACE	909	357	643	14	1,923	476	216	807	424	901	944	78
NARCOOSSEE	696	482	671	19	1,868	743	196	677	252	868	935	65
STONEBROOK WEST	1,236	1,130	1,055	53	3,474	1,988	368	584	534	1,580	1,787	107
URBAN ORLANDO	2,159	2,225	1,774	97	6,255	4,761	181	607	706	2,856	3,187	212
VISTA LAKES	1,736	934	1,497	34	4,201	1,285	430	1,663	823	1,895	2,138	168
RANGER DRAINAGE	1,875	2,215	1,713	99	5,902	3,371	550	1,314	667	2,708	2,971	223
BOGGY CREEK	0	0	0	0	0	0	0	0	0	0	0	0
GREENEWAY	1,228	1,094	1,200	71	3,593	1,980	213	954	446	1,704	1,777	112
MYRTLE CREEK	702	690	808	35	2,235	1,152	146	553	384	1,032	1,139	64
RANDAL PARK	462	415	446	22	1,345	714	84	380	167	616	681	48
FOWLERS GROVE WG VIL	0	0	0	0	0	0	0	0	0	0	0	0
STOREY PARK	417	233	375	19	1,044	391	89	410	154	473	534	37
GROVE RESORT	0	0	0	0	0	0	0	0	0	0	0	0
DOWDEN WEST	3	3	2	0	8	3	1	4	0	3	5	0
FRERC	0	1	0	0	1	1	0	0	0	1	0	0
POITRAS EAST	0	0	0	0	0	0	0	0	0	0	0	0
UNPRECINCTABLE ABSENTEI	0	0	0	0	0	0	0	0	0	0	0	0
ORLANDO 1	15,412	9,344	13,106	506	38,368	15,499	3,770	14,339	4,760	17,313	19,784	1,271

AquaBlast
by Steve Schween, LLC

P.O. Box 950187
Lake Mary, FL 32795
407-923-2129

April 3, 2019

To: Ellen

From: Steve Schween

Re: Estimate on The Lakes at East Park 5

Here is the proposal for the pressure cleaning. All areas are chemically washed and pressure cleaned. We use various cleaning techniques, different levels of pressure, and different strengths of an algaecide solution, to maximize the cleaning while protecting the various surfaces, plant life, and care of people. The procedures followed and solution used are the established guidelines set forth by The Painting and Decorators Contractors of America Association.

The sidewalks, curbs, and driveway aprons will be pressure washed and chemically cleaned to remove ground in dirt and mildew. The process is to pressure wash using 100% tanked water, rinsed, and then sprayed with an algaecide solution. The reason we spray with chemicals after pressure washing is to avoid any potential burning of grass from the chemicals during the pressure washing process.

The project will take three weeks to complete with two men working daily till completed. The cost for this project is \$9,100.00. A deposit of \$3,000.00 is due at the commencement of the project with the balance of \$6,100.00 due upon completion of services.



Re: Lakes at East Park, Community Development District

Here is the proposal for the pressure cleaning. All areas are chemically washed and pressure cleaned. We use various cleaning techniques, different levels of pressure, and different strengths of an algaecide solution, to maximize the cleaning while protecting the various surfaces, plant life, and care of people. The procedures followed and solution used are the established guidelines set forth by The Painting and Decorators Contractors of America Association.

The sidewalks, curbs, and driveway aprons will be pressure washed and chemically cleaned to remove ground in dirt and mildew. The process is to pressure wash using 100% tanked water, rinsed, and then sprayed with an algaecide solution. The reason we spray with chemicals after pressure washing is to avoid any potential burning of grass from the chemicals during the pressure washing process.

1. CDD Areas located within the boundaries of EP 5 - \$500.00
 - Spots on Moss Rose Way
 - Caroline Park Drive entrance
 - Lake District Lane by Green Ivy Lane
 - Kristen Park Drive Entrance

2. Shared CDD Areas – entrances and parks. - \$1,900.00
 - Savannah Park Drive entrance
 - Moss Rose Way entrance
 - Lake District Lane entrances
 - Town Lake Drive entrance

Payment is due upon completion of services.

Approved
JL CE

East Park CDD Community Review

May 2020



EAST PARK

Ariel Medina | Field Services Supervisor

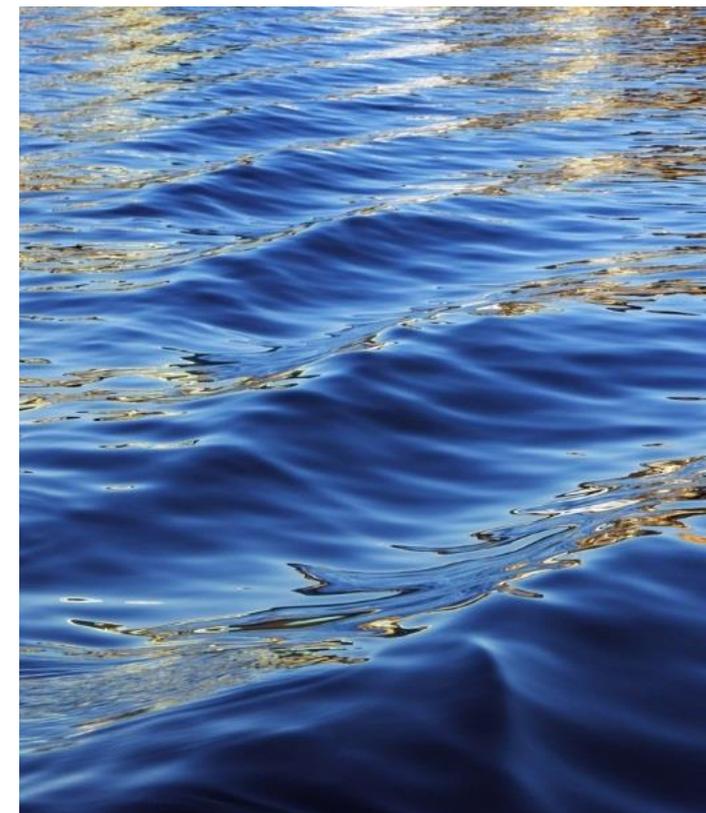


313 Campus Street, Celebration, FL 34747
(O) 407-566-4122 | (M) 281-831-0139 |
www.inframarkims.com

FREDDY BLANCO | Assistant
Maintenance Manager



313 Campus Street | Celebration, FL 34747
Office: 1.407.566.1935 | Mobile:
1.407.947.2489 | www.inframarkims.com

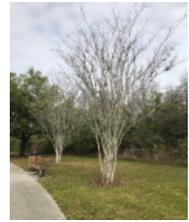


Content

- 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
Doggie pot station empty	Lake District Ln.	3/10/2020	completed	Refill doggie pot station with the small bags	
Flowers beds dying	At Dowden Rd (Seven Eleven entrance)	3/10/2020	Pending	Several flowers are dying for poor irrigation.	
Several section full of weed	At Dowden Rd (Seven Eleven entrance)	3/10/2020	Not completed	Several section show weed persistently.	
Flowers beds conditions	Throughout the community	3/10/2020	completed	The flowers beds show a poor detailing service	
Crape Myrtle need trimming	At Lake District Lane	3/10/2020	Not completed	Several Crape Myrtle are still pending to be cut behind the big lake.	

East Park Landscape Review

Issue	Location	Date of the drive-thru	Status	Field Manager Comments	Photos
Crape Myrtle need trimming	Throughout the community	3/10/2020	Partially completed	Please provide the services. Supervisor Jeff Cornett informed Me that crape Myrtle were very high to be cut and that in this season was no longer recommended to do it	

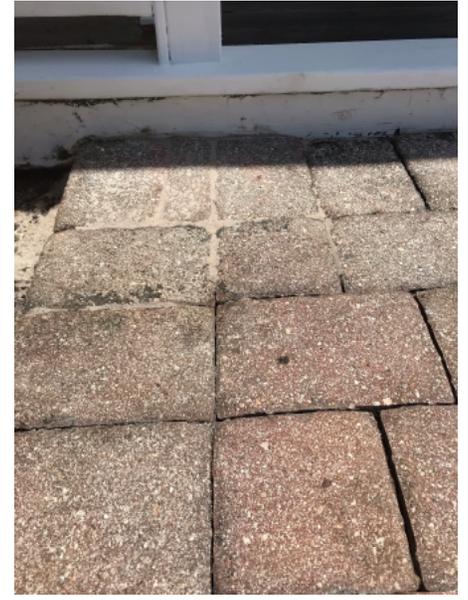
East Park Landscape Review					
Issue	Location	Date of the drive-thru	Status	Field Manager Comments	Photos
Weed control	At the Park between Moss Rose Way and Old Patina Way.	4/22/2020	Ongoing	Tree ring beds need weed control	
Mowing service	At Savannah Park Dr. And Moss Rose Way.	4/22/2020	completed	Mowing service not completed	
Edging service	At Savannah Park Dr. And Moss Rose Way.	4/22/2020	completed	Edging service not completed	
Irrigation Leak	At Moss Rose Park	4/22/2020	completed	Irrigation Leak near to the Gazebo	
Poor Cleaning service on the irrigation boxes.	Throughout the community	4/22/2020	Ongoing	Several irrigation boxes with overgrow vegetation and poor cleaning service	

East Park Landscape Review

Issue	Location	Date of the drive-thru	Status	Field Manager Comments	Photos
Weed and Disease Control	At the Park between Moss Rose Way and Old Patina Way.	4/22/2020	completed	Pavers areas need the weed control service.	
Trimming service	At Caroline Park	4/22/2020	Not completed	Branches need trimming service(Blocking sidewalk)	
Mulch on tree ring beds	Around the lakes at Dowden Rd.	4/22/2020	Not completed	Several tree ring beds still without the mulch	
Flowers beds conditions	Throughout the community	4/22/2020	completed	All the annual flowers are completed.	

Community Updates

- 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
- Performed community review
- Cleaned up manholes by walk path
- Pushed back overgrown vegetation on walk path
- Completed gazebo painting and repairs
- Reset pavers around gazebo
- Pressure washed vinyl fence
- Installed pole for camera



Sitex's Report

EAST PARK COMMUNITY DEVELOPMENT DISTRICT

OPERATIONS & MAINTENANCE HIGHLIGHT

SITEX AQUATICS MANAGEMENT REPORT



March 2020

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

POND1-Treated for algae

POND2-Treated for grasses and algae

POND3- Treated for algae

POND4- Treated for algae

POND5- Treated for grasses

POND6- Treated for algae

POND7- Treated for grasses and algae

POND8- Treatment for grasses and algae

POND9- Treated for grasses

POND10- Treated for Algae

POND11-Treated for Algae and grasses

DITCH-Ditch was treated for grasses

ADDITIONAL NOTES:

All ponds have been treated for any algae present. Trash has been removed from all outflow structures. Please don't hesitate to reach out to my staff or myself if you need anything at all.

Regards

BRIAN FACKLER,

EAST PARK COMMUNITY DEVELOPMENT DISTRICT

OPERATIONS & MAINTENANCE HIGHLIGHT

SITEX AQUATICS MANAGEMENT REPORT



April 2020

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

POND1-Treated for grasses and hydrilla

POND2-Treated for algae

POND3- Treated for algae

POND4- Treated for algae

POND5- Treated for grasses and algae

POND6- Treated for algae and hydrilla

POND7- Treated for algae

POND8- Treatment for algae

POND9- Treated for grasses and algae

POND10- Treated for Algae

POND11-Treated for Algae and grasses

DITCH-Ditch was treated for grasses

ADDITIONAL NOTES:

The water levels are low this month from lack of rainfall. This has exposes the shoreline and we have been targeting grasses below the water line as well as any exposed hydrilla. Trash has been removed from all outflow structures. Please don't hesitate to reach out to my staff or myself if you need anything at all.

Regards

Servello's Report



EAST PARK CDD
MAINTENANCE MONTHLY SUMMARY
March-2020 (Bi -Weekly Mowing)

1.1 Turf

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

- Week ending 3-13-2020
- Week ending 3-27-2020

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 -All Zoysia and St Augustine completed..Weed treatment

1.1.5 – Fertilization-Nothing scheduled for March

1.1.6 – Pest Control

a) Chinch bugs-None detected

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

1.2 Shrub/Ground Cover Care

1.2.1 - Pruning

a) All shrubs pruned weeks ending 3-13-2020---3-27-2020 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

1.2.4 – Mulching-None

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:

Next change out is April

ADDITIONAL NOTES

Somebody -Home owner planted plants at Palyhouse park. Servello did not do this.



EAST PARK CDD
MAINTENANCE MONTHLY SUMMARY
April-2020 (Weekly Mowing)

1.1 Turf

1.1.1 - Mowing – Mowing was performed weekly this month throughout common grounds, lakes, and utility easements. Service agreement calls for 4 mowing cycles completed:

- Week ending 4-3-2020
- Week ending 4-10-2020
- Week ending 4-17-2020
- Week ending 4-24-2020

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 – None Schedule for April

1.1.5 – Fertilization-Completed all Turf

1.1.6 – Pest Control

a) Chinch bugs-None detected

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

1.2 Shrub/Ground Cover Care

1.2.1 - Pruning

a) All shrubs pruned weeks ending 4-3-2020—4-24-2020 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

1.2.4 – Mulching-None

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:

New Annuals installed

ADDITIONAL NOTES

Somebody -Home owner planted plants at Palyhouse park. Servello did not do this.

Creative Playthings
 3000 W State Rd 426
 Oviedo, FL 32765 US
 407.695.8855
 FLplaygrounds@gmail.com

Quote 5496



ADDRESS	SHIP TO	DATE	TOTAL
East Park CDD Eastpark Woods Dr. Orlando, FL 32822	East Park CDD Eastpark Woods Dr. Orlando, FL 32822	01/17/2020	\$31,822.00

QTY DESCRIPTION	RATE	AMOUNT
1 Metal Commercial Play System: Keystone Crossing COLOR SCHEME TBD.	15,430.00	15,430.00T
1 Installation	6,950.00	6,950.00
1 Inbound freight	2,200.00	2,200.00
SAFE USE one 36'x28'		
32 12" Molded Playground Borders - 4' long, black. Includes freight and installation.	59.00	1,888.00T
1 Commercial Weedblock Fabric. Includes freight and installation.	695.00	695.00T
32 Playground Wood Chips (per cubic yard). Includes delivery and installation. 10" depth	57.50	1,840.00T
1 6' Commercial Bench w/ Back - InGround or Surface Mount TBD. COLOR TBD. Advantage Coating, expanded metal upgrade to bench with integrated shade: add \$1,770.00	499.00	499.00T
1 Installation	325.00	325.00
1 Inbound freight	250.00	250.00
1 Permitting Services	995.00	995.00
1 City/County Building Dept Fees (estimated)	750.00	750.00

NOTES:

- Permitting services available (if applicable).
- Deposit for Materials, Permitting, and Sales Tax total due with order:
- Balance due within 14 days completion:
- Excessive underground obstacles may result in additional labor.
- There is a 2.9% transaction fee if paying by credit card.
- See CP Terms doc for additional details.

T

Thank you for your business!

SUBTOTAL	31,822.00
TAX	0.00

TOTAL	\$31,822.00
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THANK YOU.

Accepted By

Accepted Date

Thank you for your business!



Site Amenities Options

Available in your choice of colors

6' Bench With Back



Shade for Bench or Picnic table

Plastisol Coated Metal – In Ground Mount



32 gal Trash Receptacle

with Dome Top, Liner, In-Ground Mount



Proposal

Date	Proposal #
03/11/2020	3817



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

Submitted To
East Park Community Developmen Ariel Medina 210 North University Drive Suite 702 Coral Springs, FL 33071

Project
East Park Community Development Narcoossee Rd & Moss Park Road Orlando, FL 32827

Scope

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

Irrigation Maintenance

Install irrigation at the new playground area on Wood Dr.

Description	Quantity	Unit	Price
Irrigation NTE	1.00	Ea	6,000.00
Subtotal Irrigation Maintenance			6,000.00
Project Total			\$6,000.00

Proposal # 3817

Project Total

\$6,000.00

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

Servello & Son, Inc.

3/11/2020

Date

Accepted:



East Park Community Development Distric

3-26-20

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.



Creative Playthings
 3000 W State Rd 426
 Oviedo, FL 32765 US
 407.695.8855
 FLplaygrounds@gmail.com

Quote 5535

ADDRESS	SHIP TO	DATE	TOTAL
East Park CDD Eastpark Woods Dr. Orlando, FL 32822	East Park CDD Eastpark Woods Dr. Orlando, FL 32822	02/20/2020	\$15,940.00

QTY	DESCRIPTION	RATE	AMOUNT
1,100	Poured-in-Place Rubber Safety Surfacing (per SF) - 1,100 square feet - 2" depth for up to 5' fall height - 4" sub-base - Includes all equipment rental and installation - For EPDM surface, add \$1.75 per square foot	13.90	15,290.00
1	Inbound freight for rubber mulch materials	650.00	650.00

NOTES:

- Permitting services available (if applicable).
- 50% Deposit for Materials, Permitting, and Sales Tax total due with order
- Balance due within 14 days completion:
- Excessive underground obstacles may result in additional labor.
- There is a 2.9% transaction fee if paying by credit card.
- See CP Terms doc for additional details.

TOTAL **\$15,940.00**

THANK YOU.

Accepted By

Accepted Date

Thank you for your business!



Creative Playthings
 3000 W State Rd 426
 Oviedo, FL 32765 US
 407.695.8855
 FLplaygrounds@gmail.com

Quote 5586

ADDRESS	SHIP TO	DATE	TOTAL
East Park CDD Eastpark Woods Dr. Orlando, FL 32822	East Park CDD Eastpark Woods Dr. Orlando, FL 32822	03/12/2020	\$8,519.00

QTY	DESCRIPTION	RATE	AMOUNT
	LOOSE RUBBER MULCH OPTION (30'x32' safe use zone, 960 s.f)		
7	Rubber Playground Mulch (per 2000 lb. pallet), 6" depth.	882.00	6,174.00T
1	Commercial Weedblock Fabric. Includes freight and installation.	695.00	695.00T
30	8" Molded Playground Borders - 4' long. Includes freight and installation.	55.00	1,650.00T
	RECOMMENDED: Commercial rubber safety mats beneath each swing to prevent weedblock from being exposed when rubber mulch is kicked away: \$125 each		
<p>NOTES:</p> <ul style="list-style-type: none"> • Permitting services available (if applicable). • 50% Deposit (for materials) due with order: \$4,260.00 • Balance due within 14 days completion: • Excessive underground obstacles may result in additional labor. • There is a 2.9% transaction fee if paying by credit card. • See CP Terms doc for additional details. 			
		SUBTOTAL	8,519.00
		TAX	0.00
		TOTAL	\$8,519.00

THANK YOU.

Accepted By

Accepted Date

Quote valid for 30 days. We look forward to working with you!



Creative Playthings
 3000 W State Rd 426
 Oviedo, FL 32765 US
 407.695.8855
 FLplaygrounds@gmail.com

Quote 5585

ADDRESS	SHIP TO	DATE	TOTAL
East Park CDD Eastpark Woods Dr. Orlando, FL 32822	East Park CDD Eastpark Woods Dr. Orlando, FL 32822	03/12/2020	\$4,535.00

QTY	DESCRIPTION	RATE	AMOUNT
WOOD MULCH OPTION (30'x32' safe use zone)			
36	Playground Wood Chips (per cubic yard). Includes delivery and installation.	57.50	2,070.00T
1	Commercial Weedblock Fabric. Includes freight and installation.	695.00	695.00T
30	12" Molded Playground Borders - 4' long, black. Includes freight and installation.	59.00	1,770.00T

NOTES:

- Permitting services available (if applicable).
- 50% Deposit (for materials) due with order: \$2,268.00
- Balance due within 14 days completion:
- Excessive underground obstacles may result in additional labor.
- There is a 2.9% transaction fee if paying by credit card.
- See CP Terms doc for additional details.

SUBTOTAL	4,535.00
TAX	0.00
TOTAL	\$4,535.00

THANK YOU.

Accepted By

Accepted Date

Quote valid for 30 days. We look forward to working with you!



Invoice #000031

Paver Correction

We look forward to working with you. 50% deposit required prior to work.

Bill To	Invoice Details	Deposit	Balance
East Park CDD a Attn: Ariel Medina ariel.medina@inframark.com 2818310139	PDF created May 7, 2020 \$25,000.00	Due May 7, 2020 \$12,500.00	Due June 6, 2020 \$12,500.00

Item	Quantity	Price	Amount
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East Park all entrance Paver Correction O&M to coordinate with local Police enforcement to direct traffic of each areas to be worked one at a time to ensure easy traffic flow to local home owners and visitors.	1	\$25,000.00	\$25,000.00
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Work Flow:

Project will start by removing all damaged areas, rip and replace all old and damaged pavers. Reset, resand, and grade areas accordingly, compact and re install new pavers (new pavers will not match color of old pavers) and align all pavers in ground, level all and compact with grinded concrete sand and set all corners necessary.

Rip and cut all concrete edges and reinstall all new concrete pads in each area that was identified with new concrete pad 5k psi concrete Old Castle Concrete bases for all 5 areas. Correct any asphalt edges to connect with new concrete.

Disposal of all project debris and clean up.
Project will take 2 weeks for completion from start to end.
Two-year warranty of all work. (see warranty details)

Subtotal	\$25,000.00
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Pay online

To pay your invoice go to <https://qosq.me/u/3CF0TgRw>
Or open your camera on your mobile device, and place the code on the left within the camera's view.



Total Due

\$25,000.00

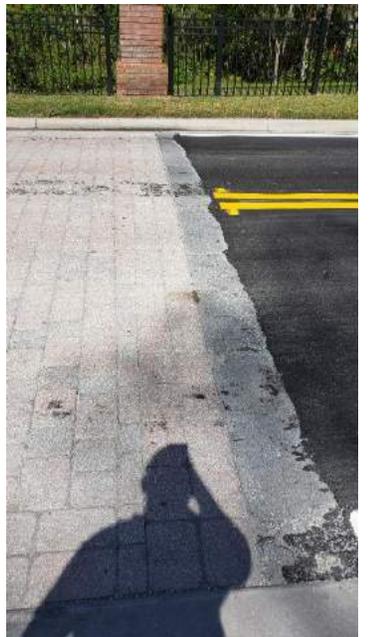
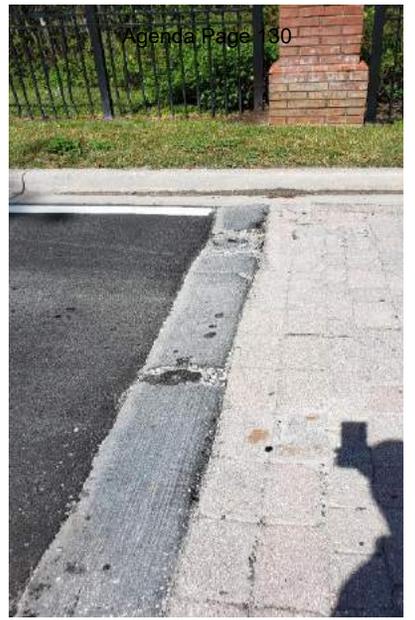
Deposit	\$12,500.00
Unpaid • Due on May 7, 2020	
Balance	\$12,500.00
Unpaid • Due on Jun 6, 2020	



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Workmanship and Labor Limited 2 Year Warranty

Limited Warranty

O&M General Services, LLC is providing a limited 2 year warranty on the workmanship or labor for the installation of street pavers under the following terms;

Coverage

O&M General Services, LLC will repair issues that arise as a result of faulty or poor workmanship or labor on installation of street pavers at East Park CDD, if O&M General Services, LLC is notified of the issue during the warranty period. O&M General Services, LLC reserves the right to inspect the issues in order to determine that the issue was caused by faulty or poor workmanship. O&M General Services, LLC reserves the right to charge a service fee if it is determined that the issue was not a result of poor or faulty workmanship or labor on the part of O&M General Services, LLC or covered under the warranty terms.

For issues covered by this workmanship and labor limited warranty, O&M General Services, LLC will provide, at no additional cost to the customer, both materials and labor necessary to repair the issue. Examples of work **covered** under this warrant are;

- Broken or cracked pavers
- Factory poorly manufactured products
- Uneven pavers
- Potholes
- Depression
- Ravelling

What is Not Covered

- Normal expected wear and tear associated with exposed to normal traffic
- Improper maintenance
- Exposure to unsuitable environmental conditions (including but not limited to lightning strikes, storm, fire, flood, etc.)
- Unauthorized or abnormal use, repair, modification, or enhancements
- Negligence or accidents
- Pavers or areas that have had work performed on them by contractors or individuals other O&M General Services, LLC

Miscellaneous Provisions

This limited warranty will be governed and interpreted exclusively in accordance with the laws of the state of Florida, without reference to provisions concerning conflicts of laws. If any provision of this limited warranty is found by any court or arbitrator to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions will not be affected thereby. This limited warranty constitutes the entire contract between the parties concerning the subject matter of this warranty and supersedes all marketing brochures and other expectations, understandings, communications, representations and agreements, whether verbal or written, between the parties.

From: Judah Burton
Sent: Tuesday, May 5, 2020 2:12 PM
To: Suit, Kristen
Subject: FW: Throw back lake- The Lakes at East Park

Good Afternoon Kristen,

We would like to put in a request to get signs for the pond to throw the fish back. It's been reported that someone is catching them but not releasing. Can you please take care of this? Or if there is anything that you need me to do, please let me know. Thank you.

Sincerely,
Ms. Judah Burton, LCAM
Don Asher & Associates, Inc.
Association Management Division

On Mon, May 4, 2020 at 3:48 PM Phyllis Kalil wrote:

We have been noticing people fishing in our lake which we are glad people have been enjoying our small lake. In the past few weeks we have seen someone fishing and taking the fish with him. Our lake is a catch and release lake. We need to have some signs made up stating any fish catch must be released back into the lake.

Please let me know your thoughts.

Phyllis Kalil

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