

**LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT**



OCTOBER 23, 2019
BOARD OF SUPERVISORS MEETING
AGENDA PACKET



LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT

PREMIER DISTRICT MANAGEMENT, LLC

3820 Colonial Blvd, Suite 101 ▪ Fort Myers ▪ FL 33966

Telephone: (239) 690-7100 ▪ Email: info@cddmanagement.com

Board of Supervisors
Laguna Lakes CDD

October 16, 2019

Dear Supervisors,

The regular meeting of the Laguna Lakes CDD Board of Supervisors will be held on October 23, 2019 at 4:30 P.M. at the Lakes Regional Library, located at 15290 Bass Road in Fort Myers, Florida. The Agenda is included in Section Two and some points of interest are as follows:

- As per usual, enclosed are the Draft Meeting Minutes for September 25, 2019, the Field Manager Report for October, and the Financial Statements for September 30, 2019.
- A proposal to install Pine Straw for the Berm will be considered.
- The Arbitrage Report is enclosed and will be discussed.
- There will be updates on Tree and Branch removal, Perimeter Berm, and Vegetation Encroachment in Santa Barbara.

Any supporting documents not enclosed will be distributed at the meeting. The **next meeting is scheduled for the 1st Wednesday, December 4, 2019**, if there are any questions or requests prior to the meeting, feel free to contact me.

Respectfully,



Calvin Teague
District Manager

Laguna Lakes CDD Board Meeting Agenda

October 23, 2019 at 4:30 PM

1. Call to Order and Roll Call
2. Approval of the Agenda
3. Audience Comments on Agenda Items
4. Approval of Meeting Minutes
 - A. Regular Meeting Minutes from September 25, 2019
5. Old Business
 - A. Lake & Wetlands Quarterly Soil & Water Sample update
 - B. Perimeter Berm update
 - i. Tree Branch and Swing Removal update
 - ii. Norfolk Pines Removal
6. New Business
 - A. Pine Straw for the Berm Discussion
7. Field Manager
 - A. Field Management Report for October
 - B. Follow Up
 - i. Two Holly Trees removal update
 - ii. Banana Tree update
 - iii. Vegetation Encroachment in Santa Barbara update
8. District Manager
 - A. Financial Statements for Period September 30, 2019
 - B. Website ADA Compliance update
 - C. FEMA Reimbursement update
 - D. Arbitrage Report
9. Attorney
10. Engineer
11. Supervisor Requests and/or Comments
12. Audience Comments
13. Adjournment

Next Meeting: December 4, 2019 at 4:30 PM

**DRAFT
MINUTES OF MEETING**

The following is a summary of the actions taken at the Laguna Lakes Community Development District (CDD) Board of Supervisors meeting.

**LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Laguna Lakes Community Development District was held Wednesday September 25, 2019 at 4:30 p.m. in the Lakes Regional Library at 15290 Bass Road in Fort Myers, Florida.

Present and constituting a quorum were:

Jonathan Busa	Chair
Ellen Young	Vice Chair
Mark Wessler	Assistant Secretary
Paul Rumbold, Jr.	Assistant Secretary

Not present:

Joyce Judas	Assistant Secretary
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Also present were:

Calvin Teague	District Manager
Residents	

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

The meeting was called to order and the District Manager called the roll. All were present for today's meeting, except for Supervisor Judas.

SECOND ORDER OF BUSINESS

Approval of the Agenda

The Agenda was approved with the addition of 8. D. Insurance Update.

On MOTION by Supervisor Wessler, seconded by Supervisor Rumbold, with all in favor, the Agenda was approved as presented.

THIRD ORDER OF BUSINESS

Audience Comments on Agenda Items

There being none, the next Order of Business followed.

FOURTH ORDER OF BUSINESS**Approval of Meeting Minutes****A. Regular Meeting Minutes from August 28, 2019**

The Meeting Minutes were approved as presented.

On MOTION by Supervisor Rumbold, seconded by Supervisor Wessler, with all in favor, the Regular Meeting Minutes from August 28, 2019 were approved as presented.

FIFTH ORDER OF BUSINESS**Old Business****A. Mr. Honisch's Request for Reconsideration of Berm Exception Update**

The District Manager updated the Board that he still has not received a response from Mr. Honisch.

SIXTH ORDER OF BUSINESS**New Business****A. Lake & Wetlands Quarterly Soil & Water Sample Proposal**

After discussion, the Board agreed to have a one-time event of sampling with the water quality sampling completed before the end of September and the soil sampling completed before the end of October. Then the Board will review the test results and decide how frequently sampling is needed.

On MOTION by Supervisor Rumbold, seconded by Supervisor Wessler, with all in favor, the Board approved a one-time event of sampling.

SEVENTH ORDER OF BUSINESS**Field Manager****A. Field Manager's Report for September**

The Field Manager's Report was reviewed with discussion as follows:

- The Board agreed that the new grass on Lake 5 looks great.
- It was discussed that the landscapers are not doing a good job of keeping the grass clippings out of the lakes.
- A couple of Holly Trees on Gladiolus Road are dying and need to be removed. The Board asked that the Field Manager take care of this.
- The Board asked that the Field Manager stay on top of Banana Tree removal.
- The Board discussed the homeowner refusing to remove her swing that is hanging from the tree in the berm. They requested to have the branches removed that the swing hangs on and to leave the swing in the homeowner's yard.

B. Perimeter Berm Follow-up

Discussed under 7. A. Field Manager's Report for September.

EIGHTH ORDER OF BUSINESS**District Manager****A. Financial Statements for August**

Financial statements were presented and accepted.

On MOTION by Vice Chair Young, seconded by Supervisor Wessler, with all in favor, the financial statements for August were accepted as presented.

B. Website Update

The District Manager stated that the website should be ready by the end of the year.

C. Setting Meeting Schedule for FY 2020

The Board discussed the Fiscal Year 2020 Meeting Schedule and agreed to cancel the November meeting. They also agreed to reschedule the December meeting for the 4th of December.

On MOTION by Supervisor Rumbold, seconded by Supervisor Wessler, with all in favor, the Fiscal Year 2020 Meeting Schedule is approved as amended.

D. Insurance Update

The District Manager presented a summary of insurance premiums with the current provider as well a new provider, EGIS, The District Manager and Chair felt that EGIS was a better policy for a better price and so it was approved because of time constraints.

On MOTION by Vice Chair Young, seconded by Supervisor Rumbold, with all in favor, the Board ratified the change in insurance carriers to EGIS.

E. Follow-up

The District Manager gave an update on FEMA and stated that the CDD will be getting reimbursed by FEMA.

September 25, 2019

Laguna Lakes CDD

NINTH ORDER OF BUSINESS

Attorney's Report

There being none, the next Order of Business followed.

TENTH ORDER OF BUSINESS

Engineer's Report

There being none, the next Order of Business followed.

ELEVENTH ORDER OF BUSINESS

Supervisor's Requests/Comments

There being none, the next Order of Business followed.

TWELFTH ORDER OF BUSINESS

Audience Comments (Limited to 3 minutes per speaker)

There being none, the next Order of Business followed.

THIRTEENTH ORDER OF BUSINESS

Adjournment

There being no further Orders of Business and,

<p>On MOTION by Supervisor Rumbold, seconded by Supervisor Wessler, with all in favor, the meeting was adjourned at 5:10 p.m.</p>

Next Meeting: October 23, 2019 at 4:30 p.m.

Secretary/Assistant Secretary

Chair/Vice Chair

Perimeter Berm Follow-up Inspection 10/14/19			
	New Items Found this Month have been highlighted		
<u>Address</u>	<u>CDD - Issue / Objects Found</u>		<u>Follow-up</u>
<u>Pebble Beach HOA</u>			
9230 Belleza Way, Unit 103	Additional dead Holly Tree needs to be cut down		Removed
9260/9270 Belleza Way	Dead Holly Tree needs to be cut down		
<u>Santa Barbara HOA</u>			
15470 Laguna Hills Drive	Oleander plants have died and need to be replaced		Present
15650 Laguna Hills Drive	Small tires attached to rope hanging in the tree within the berm		Present
15290 Laguna Hills Drive	Norfolk Pines growing within the berm		Present
15300 Laguna Hills Drive	Citrus Tree growing within the berm. Papaya tree observed, board may want to cut down		Present
15320 Laguna Hills Drive	Garden Trellis placed within the berm		
15370 Laguna Hills Drive	Orange Tree growing within the perimeter berm		Present
15410 Laguna Hills Drive	Citrus Tree growing within the berm. Rubber Fig Trees needs to be trimmed		Present
15440 Laguna Hills Drive	Dead Dayhoon Holly trees present within berm		Present
15500/15504 Laguna Hills Drive	Additional dead Holly Tree needs to be cut down		Present
9000 Paseo De Velencia Street	Coconut Tree planted		Present
<u>Beverly Hills HOA</u>			
8920 Paseo De Velencia Street	Papaya Tree and Norfolk Pine growing within the berm		Present
<u>Monterey HOA</u>			
8929 Spring Mountain Way	Cut up wood and potted plant (removed) laying within the berm		Present
8899 Spring Mountain Way	2 Swings hanging from tree within the berm (Refuses to take dow)		Present
8859 Spring Mountain Way	Owl statue placed on fence within the berm		Present

Perimeter Berm Follow-up Inspection 10/14/19			
		New Items Found this Month have been highlighted	
<u>Address</u>		<u>HOA - Issue / Objects Found</u>	<u>Follow-up</u>
<u>Pebble Beach HOA</u>			
9210 Belleza Way		Overgrown Firebush needs to be pruned	Removed
9220 Belleza Way, Unit 103/104		Holly Tree: one dead branch painted orange needs to be cut & removed	Removed
9250 Belleza Way, Unit 103		Irrigation head broken	Repaired
<u>Santa Barbara HOA</u>			
15260/15270 Laguna Hills Drive		Banana Trees: need to be cut down	New Growth
15310 Laguna Hills Drive		Banana Trees: need to be cut down	New Growth
15508 Laguna Hills Drive		Irrigation Head Broken	
Lake 4 Berm		Polesaw left behind in the bushes	
<u>Beverly Hills HOA</u>			
8800 Paseo De Velencia Street		Banana Trees: need to be cut down	New Growth
8950/8960 Paseo De Velencia Street		Banana Trees: need to be cut down	New Growth
9050 Paseo De Velencia Street		Irrigation Head Broken	Present
Berm along Lake 2		Irrigation Head Broken	Present
<u>Monterey HOA</u>			
8939 Spring Mountain Way		Rosary Pea Vine observed growing within berm. Exotic needs to be removed	Removed
8879 Spring Mountain Way		Large dead bush within perimeter berm	Removed
8839 Spring Mountain Way		Brazilian Pepper tree observed growing within the berm. Exotic needs to be removed	Removed
8829 Spring Mountain Way		Wax tree has grown too large within the berm - needs to be trimmed.	Present
8817/8819 Spring Mountain Way		Interior plants along the berm need to be pruned back	Removed
8813 Spring Mountain Way		Sabal Palm is leaning quite a bit. Have landscaper inspect and see if it needs to be cut down.	Present
8811 Spring Mountain Way		Banana trees growing within the berm - needs to be removed.	New Growth
8809 Spring Mountain Way		Trim the Bird of Paradise and exotic bananas are growing on the berm need to be removed	
8799 Spring Mountain Way		Pieces of wood laying in the berm	
8679 Spring Mountain Way		Balsam Apple observed growing within berm. Exotic needs to be removed	
<u>LLCA</u>			
South berm adjacent to Lake 4 between Beverly Hills & Santa Barbara		The dead areca palm fronds along the south fence need to be picked up.	Present
Exterior Eastern Berm - south end		A tree is leaning and requires a tree brace.	Present
Exterior - Along Gladiolus & Bass Roads		Trash is present and needs to be picked up.	Present
Exterior - Bass Rd.		Irrigation Head Broken behind 15370 Laguna Hills Drive	Present
Exterior - Eastern Perimeter		Weeds need to be treated.	Present
Exterior - Bass Rd. Berm		Weeds need to be treated.	Present

Christopher Dudak

From: Cal Teague
Sent: Thursday, October 3, 2019 12:23 PM
To: Christopher Dudak; Christopher Pepin
Cc: Barbara Crosby
Subject: FW:

Next agenda for LL

-----Original Message-----

From: 2178216716@mms.cricketwireless.net <2178216716@mms.cricketwireless.net>
Sent: Thursday, October 3, 2019 12:16 PM
To: Cal Teague <CTeague@cddmanagement.com>
Subject:

My name is Cheryl Nuxoll we are property owners of 15290 Laguna Hills Drive Ft Myers FL 33908 we received a letter in regards to Norfolk Pines along Bass Rd the trees were on the property when we purchased it 5 yrs ago. We have not added any new trees we cleared out old dead trees and resoded the back yard, if you have any further questions please feel free to contact me at 217-821-6716 Cheryl Nuxoll my email is fcnuxoll@gmail.com



Everglades Pinestraw, Inc

dba Pinestraw of South FL

5552 Tice St

Fort Myers, FL 33905

Estimate

Date	Estimate #
10/16/2019	7225

Name / Address
Laguna CDD C/O Premier District Management 3820 Colonial Blvd., Suite 101 Fort Myers, FL 33966

Project
Laguna Lake Perimeter Walls

Description	Qty	Cost	Total
Proposed Installation Date: Upon Approval			
Laguna Lake Perimeter Walls - Interior and Exterior			
Bales of Pinestraw	2,355	2.98	7,017.90T
Installed Pinestraw Bales-Labor Only	2,355	1.83	4,309.65
Freight Charge	2	150.00	300.00

We look forward to working with you!		Subtotal	\$11,627.55
Please note: We are able to accept credit card payments. If you wish to pay with a credit card, there will be a 3% service charge.		Sales Tax (6.5%)	\$456.16
		Total	\$12,083.71
Phone #	Fax #	E-mail	
239-332-0015	239-454-0846	ap@evergladespinestraw.com	

Signature _____



Laguna Lakes CDD

FIELD MANAGEMENT REPORT FOR OCTOBER 2019

Prepared For:

PREMIER DISTRICT MANAGEMENT | 3820 COLONIAL BLVD., SUITE 101 FORT MYERS, FL 33966

Laguna Lakes CDD

Community Field Services – Field Management Report

Site Inspection on 10/14/19

1. Lake Management:

a. Lake Maintenance: The lakes overall were in good shape this month. Shoreline weeds have been heavily treated, low amounts of decaying algae remains present on most of the lakes and no new concerns observed with submerged weeds. Additional lake management issues are mentioned below.

b. Dissolved Oxygen (DO) Tests: Next tests will be completed in November 2019.

c. Littoral Plants:

- i. Bulrush growth was observed on Lake 1. Low presence. Heavy treatment was observed on all the other lakes.
- ii. No issues observed with any other littorals.

d. Shoreline Weeds:

- i. Torpedo Grass present in:
Lakes: 1-4, 6 & 8. Very Low presence.
- ii. Alligator Weed present in:
Lakes: 2-6 & 8. Low presence.

e. Submerged Weeds:

- i. Heavily treated Marine Naiad and Chara was observed in Lake 2. Decomposing plant material was observed floating to the surface.



f. Algae:

- i. Filamentous algae: Lakes: 1-7. Low presence. Additional treatments needed in some areas along Lakes 1 & 4.



- ii. Planktonic algae: None observed.

- iii. Muck Treatments: Treatments appear to be working as we are starting to see more sandy lake bottoms. The pictures below show an area on Lake 5 where we can see the sandy bottom and some muck (dark areas). We'll continue to monitor the treatments.

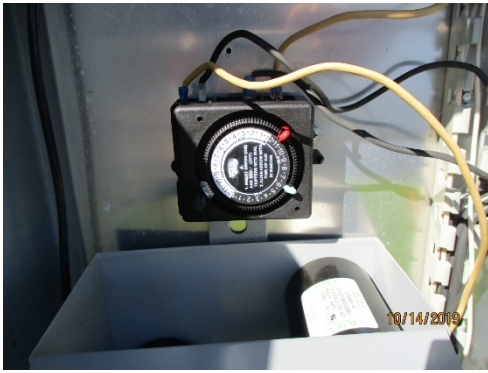


- g. Fish:** No concerns observed this month.

- h. Trash:** Minimal trash observed this month however a good amount of new coconuts were in Lakes 3, 4 & 5.

i. Lake Fountains:

- i. All fountains will be adjusted for daylight savings on November 1st, 2019.
- ii. Lake 3: We were informed on 10/09/19 that after a power outage the fountain lights were no longer operating. We put in a service call to Solitude and they replaced the bad timer. The timer was tested on 10/14/19 and the lights were observed on.



- j. **Shoreline Landscaping / Signage:** One of the “No Fishing” signs on Lake 8 is covered in dry grass. We’ll have our technician clean it off the next time he’s onsite.



- k. **Bulkheads / Rip Rap:** No concerns observed this month.
- l. **Lake Bank Erosion:** With the water levels starting to go down for the winter months we’ll begin reevaluating all the remaining erosion throughout the community. There are a couple of washouts that have increased in size since last year.

Washout on Lake 5 that has increased in size



2. Irrigation System:

- a. Pump Station: The door to the newer pump house has been re-installed. Last month it was observed on the ground and not covering the motors.

Before & After



- b. Emergency Overflow System: No concerns observed.
- c. Clocks: No concerns observed.
- d. Valve Boxes: The three valve boxes to the north of 9285 Belleza Way are still missing their covers. We'll have Irrigation Specialists replace them.



- e. Broken Risers were found at:
 - i. 15508 Laguna Hills Drive
 - ii. 9050 Paseo De Valencia Street
 - iii. Interior Berm along Lake 2
 - iv. Exterior Berm – Adjacent to 15370 Laguna Hills Drive (Tree marked with pink ribbon for location)

3. Storm Water Drainage System:

- a. **Roadway Catch Basins:** No new concerns observed this month.
- b. **Catch Basins Between the Homes:** Catch basins behind 15440 Laguna Hills Drive, 15550 Laguna Hills Drive and 8890 Paseo De Valencia St. were covered with vegetation debris. We went ahead and cleared them off during this inspection.

15440 Laguna Hills Drive – Before & After



- c. **Water Control Structure:** No concerns observed this month. The structure was clear of debris.



- d. **Inter-Connect Pipes:** All pipes currently submerged.
 - e. **Illicit Discharges:** No issues observed this month.
 - f. **Spill Prevention:** No issues observed this month.
 - g. **Maintenance Yard Inspection:** No new concerns observed this month.
4. **Perimeter Wall:** Vegetation on the exterior side of the south wall in Santa Barbara was in the process of being cut back by the landscapers from the neighboring community. One small scrub tree that is on the CDD property was left untouched. If it's not interfering with the power lines, we'll cut it down.



5. Perimeter Fence: No concerns observed with the perimeter fence this month.

6. Perimeter Landscaping:

a. Exterior: Observations made this month included:

- i. Weeds along the Bass Road plant beds need to be treated.
- ii. Weeds along the eastern berm plant beds need to be treated.



- iii. The 77 3-gallon cocoplums and 10 crape myrtles that JVM Landscaping planted along the eastern berm several months ago are continuing to do well.
- iv. There are about 20 myrsine plants that Ramirez Lawn & Landscape replaced that are struggling along Bass Road. We believe that irrigation isn't reaching these plants, so we've asked Ramirez to inspect the areas.



b. Interior:

- i. 90% of the interior berm plants have been recently pruned. Some of the shrubs are currently in shock and have turned brown however we did observe new growth occurring.
- ii. With all the berm plants pruned the Board may want to put down fresh pinestraw. There are many areas along the berm where pinestraw no longer is present. The last time we obtained estimates was in October 2018.

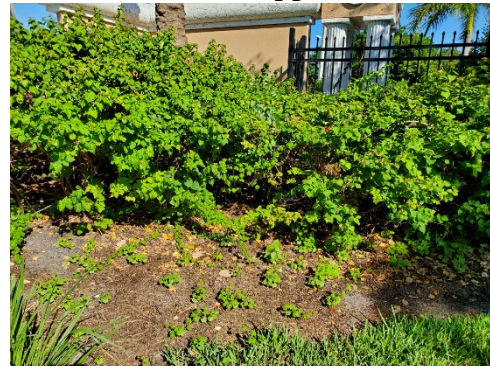


- iii. New and existing banana tree growth will be addressed by our maintenance technician the next time he's is onsite.
- iv. Tree branches have been marked for cutting behind 8899 Spring Mountain Way. This task is scheduled to be completed the next time our maintenance technician is onsite.
- v. Balsam Apple which is a category II exotic was observed growing within the bougainvillea behind the exit side monument. The vines should be removed before they continue to spread and choke out the surrounding vegetation.

8899 Spring Mountain Way



Balsam Apple



- vi. A follow-up detailed inspection was completed of the perimeter berm this month and the lists that follow show all the concerns / issues / corrected items we observed. Any existing and new concern / issue items will be sent to the CDD District Manager & HOA CAMs to be addressed.

HOA Items to Address

Perimeter Berm Follow-up Inspection 10/14/19		
New Items Found this Month have been highlighted		
<u>Address</u>	<u>HOA - Issue / Objects Found</u>	<u>Follow-up</u>
<u>Pebble Beach HOA</u>		
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8829 Spring Mountain Way	Wax tree has grown too large within the berm - needs to be trimmed.	Present
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8813 Spring Mountain Way	Sabal Palm is leaning quite a bit. Have landscaper inspect and see if it needs to be cut down.	Present
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8809 Spring Mountain Way	Trim the Bird of Paradise and exotic bananas are growing on the berm need to be removed	
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Exterior - Eastern Perimeter	Weeds need to be treated.	Present
Exterior - Bass Rd. Berm	Weeds need to be treated.	Present

CDD Items to Address

Perimeter Berm Follow-up Inspection 10/14/19		
	New Items Found this Month have been highlighted	
<u>Address</u>	<u>CDD - Issue / Objects Found</u>	<u>Follow-up</u>
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15650 Laguna Hills Drive	Small tires attached to rope hanging in the tree within the berm	Present
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15320 Laguna Hills Drive	Garden Trellis placed within the berm	
15370 Laguna Hills Drive	Orange Tree growing within the perimeter berm	Present
15410 Laguna Hills Drive	Citrus Tree growing within the berm. Rubber Fig Trees needs to be trimmed	Present
15440 Laguna Hills Drive	Dead Dayhoon Holly trees present within berm	Present
15500/15504 Laguna Hills Drive	Additional dead Holly Tree needs to be cut down	Present
9000 Paseo De Velencia Street	Coconut Tree planted	Present
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<u>Monterey HOA</u>		
8929 Spring Mountain Way	Cut up wood and potted plant (removed) laying within the berm	Present
8899 Spring Mountain Way	2 Swings hanging from tree within the berm (Refuses to take dow)	Present
8859 Spring Mountain Way	Owl statue placed on fence within the berm	Present

7. Non CDD Issues / Concerns Observed: No issues observed this month.

8. Fish/Wildlife Observations:

<input type="checkbox"/> Bass	<input checked="" type="checkbox"/> Bream	<input type="checkbox"/> Catfish	<input type="checkbox"/> Gambusia
<input checked="" type="checkbox"/> Egrets	<input checked="" type="checkbox"/> Herons	<input checked="" type="checkbox"/> Coots	<input type="checkbox"/> Gallinules
<input checked="" type="checkbox"/> Anhinga	<input type="checkbox"/> Cormorant	<input type="checkbox"/> Osprey	<input checked="" type="checkbox"/> Ibis
<input type="checkbox"/> Woodstork	<input type="checkbox"/> Otter	<input checked="" type="checkbox"/> 2 Alligators	<input type="checkbox"/> Snakes
<input checked="" type="checkbox"/> Turtles	<input checked="" type="checkbox"/> Other Species: <u>Ducks</u>		



9. Residential Complaints / Requests: Reported to us this month included:

Sept / Oct 19				
Jack Myers	9/13/2019	Reported that Solitude was onsite tying down the fountain in Lake 3 and shifted the fountain about 30 feet to the east.	Contacted Solitude and asked that they move the fountain back to the original position. Technician was still on site and was able to complete the task.	None.
Jack Myers	10/4/2019	Reported that the lights for fountain #3 are no longer coming on after a power outage.	Inspected the fountain on 10/07/19 and found that the timers were off by 4 hours. Adjusted the timers to the correct time.	None.
Jack Myers	10/9/2019	Reported that the fountain lights in Lake 3 aren't still coming on even after we adjusted the timer clocks.	A service call was put in to Solitude to further investigate the problem.	Timer was replaced the the lights were observed working again.

10. Completed events for September / October:

- a. Monitor landscaping tasks around the perimeter berms. [Concerns reported to Ramirez on 10/14/19.](#)

11. Follow up & Upcoming event for October / November:

- a. Monitor landscaping tasks around the perimeter berms.

12. Maintenance Technician Task List:

Reported on 9/11/19:

- a. Cut down the two dying dahoon holly trees along Gladiolus Road. [Work Order 1368.](#)
- b. Remove the two banana trees growing on the exterior side of the perimeter wall. [Work Order 1368.](#)

Reported on 10/14/19:

- a. None.

**LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT**

Financial Report

September 30, 2019
unaudited

Prepared by:
Premier District Management

Balance Sheet
Laguna Lakes Community Development District
September 30, 2019

	<u>GENERAL</u> <u>FUND</u>	<u>SERIES 2017</u> <u>DEBT SERVICE</u> <u>FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash - Operating	38,020.92	0.00	38,020.92
Cash - Money Market	246,763.35	0.00	246,763.35
Due To/From 001/203	(110,211.00)	0.00	(110,211.00)
Due To/From 001/203	0.00	110,211.00	110,211.00
Investments-Reserve Fund	0.00	37,295.86	37,295.86
Investments - Revenue Fund	0.00	74,896.29	74,896.29
Deposits	500.00	0.00	500.00
TOTAL ASSETS	175,073.27	222,403.15	397,476.42
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts Payable	6,992.11	0.00	6,992.11
Accrued Expenses	2,049.80	0.00	2,049.80
TOTAL LIABILITIES	9,041.91	0.00	9,041.91
FUND BALANCES			
Nonspendable			
Deposits	500.00	0.00	500.00
Restricted			
Debt Service	0.00	222,403.15	222,403.15
Assigned			
Unassigned			
Unassigned	165,531.36	0.00	165,531.36
TOTAL FUND BALANCES	166,031.36	222,403.15	388,434.51
TOTAL LIABILITIES AND FUND BALANCES	175,073.27	222,403.15	397,476.42

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending September 30, 2019

Operating Fund

	<u>ANNUAL BUDGET</u>	<u>Y-T-D BUDGET</u>	<u>Y-T-D ACTUAL</u>	<u>Variance</u>	<u>% ANNUAL BUDGET</u>	<u>SEP 30,2019 ACTUAL</u>
Revenues						
Interest - Investments	500	500	10,617	10,116	(2,123)	415
Interest - Tax Collector	0	0	227	227	0	0
Special Assmnts- Tax Collector	460,119	460,119	457,986	(2,133)	(100)	0
Special Assmnts- Delinquent	0	0	292	292	0	0
Special Assmnts- Discounts	(18,405)	(18,405)	(16,698)	1,707	(91)	0
Other Miscellaneous Revenues	100	100	5,180	5,080	(5,182)	0
Total Revenues	442,314	442,314	457,604	15,289	(103)	415
Expenses						
Administrative						
P/R-Board Of Supervisors	11,000	11,000	9,800	1,200	89	800
Payroll Fees	600	600	809	(209)	135	95
Employment Taxes	842	842	854	(12)	101	66
Profserv-Mgmt Consulting Serv	51,351	51,351	51,351	0	100	4,279
Profserv-Property Appraiser	614	614	614	0	100	0
Profserv-Special Assessment	6,119	6,119	5,553	567	91	463
Postage And Freight	400	400	0	400	0	0
Insurance - General Liability	8,600	8,600	8,310	290	97	693
Printing And Binding	150	150	0	150	0	0
Miscellaneous Services	350	350	0	350	0	0
Misc-Assessmnt Collection Cost	921	921	459	462	50	0
Misc-Web Hosting	650	650	0	650	0	0
Office Supplies	50	50	0	50	0	0
Total Administrative	81,647	81,647	77,750	3,898	95	6,396
Administrative-Regulatory/Compliance						
Profserv-Arbitrage Rebate	600	600	1,000	(400)	167	0
Profserv-Dissemination Agent	1,000	1,000	0	1,000	0	0
Profserv-Engineering	2,500	2,500	0	2,500	0	0
Profserv-Legal Services	3,000	3,000	3,728	(728)	124	1,742
Profserv-Trustee Fees	4,500	4,500	7,487	(2,987)	166	4,327
Auditing Services	3,400	3,400	3,175	225	93	0
Legal Advertising	2,000	2,000	0	2,000	0	0
Annual District Filing Fee	175	175	175	0	100	0
Total Administrative-Regulatory/Compliance	17,175	17,175	15,565	1,610	91	6,069
Field						
Profserv-Field Management	12,754	12,754	12,754	0	100	1,063
R&M-General	2,000	2,000	2,141	(141)	107	0
Misc-Hurricane	0	0	135	(135)	0	0
Total Field	14,754	14,754	15,030	(276)	102	1,063
Perimeter & Wall						
R&M-Mulch	14,000	14,000	11,557	2,443	83	0
R&M-Plant Replacement	3,000	3,000	21,276	(18,276)	709	0
R&M-Wall	20,000	20,000	39,985	(19,985)	200	0

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending September 30, 2019

Operating Fund

	<u>ANNUAL BUDGET</u>	<u>Y-T-D BUDGET</u>	<u>Y-T-D ACTUAL</u>	<u>Variance</u>	<u>% ANNUAL BUDGET</u>	<u>SEP 30,2019 ACTUAL</u>
Total Perimeter & Wall	37,000	37,000	72,818	(35,818)	197	0
<u>Irrigation Services</u>						
Contracts-Irrigation	25,800	25,800	29,890	(4,090)	116	2,150
Utility - Water	35,000	35,000	41,245	(6,245)	118	3,903
Electricity - Irrigation	14,000	14,000	13,702	298	98	1,413
R&M-Irrigation	22,074	22,074	9,672	12,403	44	352
Improvements-Irrigation	8,192	8,192	1,393	6,799	17	0
Reserve - Irrigation	75,000	75,000	0	75,000	0	0
Total Irrigation Services	180,066	180,066	95,902	84,165	53	7,818
<u>Lakes and Ponds</u>						
Contracts-Fountain	1,500	1,500	1,584	(84)	106	0
Contracts-Lake & Wetland	12,300	12,300	15,060	(2,760)	122	1,160
Electricity - Fountains	21,510	21,510	20,488	1,022	95	1,676
R&M-Fountain	10,000	10,000	3,820	6,180	38	0
R&M-Lake	6,500	6,500	40,749	(34,249)	627	287
Total Lakes and Ponds	51,810	51,810	81,701	(29,891)	158	3,123
<u>Capital Expenditures & Projects</u>						
Capital Outlay	20,000	20,000	5,933	14,067	30	0
Total Capital Expenditures & Projects	20,000	20,000	5,933	14,067	30	0
<u>Debt Service</u>						
<u>Other (Sources)/Uses</u>						
Total Expenses	402,452	402,452	364,699	37,755	91	24,469
Excess Revenue Over (Under) Expenditures	39,862	39,862	92,905	(22,466)	(233)	(24,054)

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending September 30, 2019

27

Debt Fund	<u>ANNUAL</u> <u>BUDGET</u>	<u>Y-T-D</u> <u>BUDGET</u>	<u>Y-T-D</u> <u>ACTUAL</u>	<u>Variance</u>	<u>% ANNUAL</u> <u>BUDGET</u>	<u>SEP 30, 2019</u> <u>ACTUAL</u>
<u>Revenues</u>						
Interest - Investments	50	50	1,269	1,219	(2,536)	166
Interest - Tax Collector	0	0	213	213	0	0
Special Assessments - Tax Collector	421,501	421,501	429,756	8,255	(102)	0
Special Assessments - Delinquent	0	0	274	274	0	0
Special Assessments - Discounts	(16,860)	(16,860)	(15,669)	1,191	(93)	0
Total Revenues	404,691	404,691	415,843	11,152	(103)	166
<u>Expenses</u>						
<u>Administrative</u>						
Misc-Assessment Collection Cost	0	0	431	(431)	0	0
Total Administrative	0	0	431	(431)	0	0
<u>Debt Service</u>						
Principal Debt Retirement	195,000	195,000	249,587	(54,587)	128	0
Interest Expense	210,450	210,450	159,560	50,890	76	0
Total Debt Service	405,450	405,450	409,147	(3,697)	101	0
<u>Other (Sources)/Uses</u>						
Total Expenses	405,450	405,450	409,578	(4,128)	101	0
Excess Revenue Over (Under) Expenditures	(759)	(759)	6,265	15,280	825	166

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Fiscal Year Ending September 30, 2019

28

Operating Fund - Trend Report

	<u>Oct</u> <u>Actual</u>	<u>Nov</u> <u>Actual</u>	<u>Dec</u> <u>Actual</u>	<u>Jan</u> <u>Actual</u>	<u>Feb</u> <u>Actual</u>	<u>Mar</u> <u>Actual</u>	<u>Apr</u> <u>Actual</u>	<u>May</u> <u>Actual</u>	<u>Jun</u> <u>Actual</u>	<u>Jul</u> <u>Actual</u>	<u>Aug</u> <u>Actual</u>	<u>Sep</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>
<u>Revenues</u>														
Interest - Investments	0	614	892	1,591	1,446	1,509	1,518	787	655	691	500	415	500	10,617
Interest - Tax Collector	227	0	0	0	0	0	0	0	0	0	0	0	0	227
Special Assmnts- Tax Collector	0	93,381	301,708	15,085	18,072	8,739	10,417	4,433	6,151	0	0	0	460,119	457,986
Special Assmnts- Delinquent	0	8	0	0	0	0	0	99	185	0	0	0	0	292
Special Assmnts- Discounts	0	(3,749)	(12,008)	(446)	(408)	(87)	0	0	0	0	0	0	(18,405)	(16,698)
Other Miscellaneous Revenues	343	4,837	0	0	0	0	0	0	0	0	0	0	100	5,180
Total Revenues	570	95,091	290,592	16,230	19,110	10,161	11,935	5,319	6,991	691	500	415	442,314	457,604
<u>Expenses</u>														
<u>Administrative</u>														
P/R-Board Of Supervisors	800	800	0	800	0	2,000	0	1,800	0	1,800	1,000	800	11,000	9,800
Payroll Fees	92	46	111	46	0	136	95	93	95	0	0	95	600	809
Employment Taxes	66	112	0	131	0	100	0	149	0	149	83	66	842	854
Profserv-Mgmt Consulting Serv	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	51,351	51,351
Profserv-Property Appraiser	0	614	0	0	0	0	0	0	0	0	0	0	614	614
Profserv-Special Assessment	463	463	463	463	463	463	463	463	463	463	463	463	6,119	5,553
Postage And Freight	0	0	0	0	0	0	0	0	0	0	0	0	400	0
Insurance - General Liability	693	693	693	693	693	693	693	693	693	693	693	693	8,600	8,310
Printing And Binding	0	0	0	0	0	0	0	0	0	0	0	0	150	0
Miscellaneous Services	0	0	0	0	0	0	0	0	0	0	0	0	350	0
Misc-Bank Charge	0	0	0	0	0	0	0	0	0	36	(36)	0	0	0
Misc-Assessmnt Collection Cost	0	230	230	0	0	0	0	0	0	0	0	0	921	459
Misc-Web Hosting	0	0	0	0	0	0	0	0	0	0	0	0	650	0
Office Supplies	0	0	0	0	0	0	0	0	0	0	0	0	50	0
Total Administrative	6,393	7,237	5,776	6,412	5,435	7,671	5,530	7,477	5,530	7,420	6,482	6,396	81,647	77,750
<u>Administrative-Regulatory/Compliance</u>														
Profserv-Arbitrage Rebate	0	0	1,000	0	0	0	0	0	0	0	0	0	600	1,000
Profserv-Dissemination Agent	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0
Profserv-Engineering	0	0	0	0	0	0	0	0	0	0	0	0	2,500	0
Profserv-Legal Services	0	129	65	0	65	65	65	65	387	129	1,019	1,742	3,000	3,728
Profserv-Trustee Fees	0	0	3,160	0	0	0	0	0	0	0	0	4,327	4,500	7,487
Auditing Services	0	0	0	0	0	0	0	0	0	3,175	0	0	3,400	3,175
Legal Advertising	0	0	0	0	0	0	0	0	0	0	0	0	2,000	0
Annual District Filing Fee	175	0	0	0	0	0	0	0	0	0	0	0	175	175
Total Administrative-Regulatory/Compliance	175	129	4,225	0	65	65	65	65	387	3,304	1,019	6,069	17,175	15,565
<u>Perimeter & Wall</u>														
R&M-Mulch	0	0	0	0	0	11,557	0	0	0	0	0	0	14,000	11,557
R&M-Plant Replacement	900	252	0	450	0	0	573	2,988	0	0	16,113	0	3,000	21,276
R&M-Wall	0	0	0	0	11,996	27,990	0	0	0	0	0	0	20,000	39,985
Total Perimeter & Wall	900	252	0	450	11,996	39,547	573	2,988	0	0	16,113	0	37,000	72,818

Field

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Fiscal Year Ending September 30, 2019

29

Operating Fund - Trend Report	<u>Oct</u> <u>Actual</u>	<u>Nov</u> <u>Actual</u>	<u>Dec</u> <u>Actual</u>	<u>Jan</u> <u>Actual</u>	<u>Feb</u> <u>Actual</u>	<u>Mar</u> <u>Actual</u>	<u>Apr</u> <u>Actual</u>	<u>May</u> <u>Actual</u>	<u>Jun</u> <u>Actual</u>	<u>Jul</u> <u>Actual</u>	<u>Aug</u> <u>Actual</u>	<u>Sep</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>
Profserv-Field Management	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	1,063	12,754	12,754
R&M-General	698	276	760	0	0	0	0	0	0	0	407	0	2,000	2,141
Misc-Hurricane	0	0	0	0	0	0	0	0	0	135	0	0	0	135
Total Field	1,761	1,339	1,823	1,063	1,063	1,063	1,063	1,063	1,063	1,198	1,470	1,063	14,754	15,030
<u>Irrigation Services</u>														
Contracts-Irrigation	2,150	2,150	2,150	2,280	6,110	2,150	2,150	2,150	2,150	2,150	2,150	2,150	25,800	29,890
Utility - Water	0	0	7,699	4,794	3,749	3,347	3,123	4,154	3,546	4,460	2,469	3,903	35,000	41,245
Electricity - Irrigation	0	1,995	1,076	1,126	1,112	1,165	1,137	1,158	1,162	1,112	1,246	1,413	14,000	13,702
R&M-Irrigation	5,837	430	783	132	0	32	40	1,191	130	505	240	352	22,074	9,672
Improvements-Irrigation	1,393	0	0	0	0	0	0	0	0	0	0	0	8,192	1,393
Reserve - Irrigation	0	0	0	0	0	0	0	0	0	0	0	0	75,000	0
Total Irrigation Services	9,380	4,575	11,708	8,332	10,971	6,694	6,450	8,653	6,988	8,227	6,105	7,818	180,066	95,902
<u>Lakes and Ponds</u>														
Contracts-Fountain	396	0	0	396	0	0	396	0	0	0	396	0	1,500	1,584
Contracts-Lake & Wetland	1,350	1,350	1,350	1,350	1,350	1,350	1,160	1,160	1,160	1,160	1,160	1,160	12,300	15,060
Electricity - Fountains	0	3,338	1,634	1,820	1,696	1,725	1,821	1,646	1,691	1,775	1,668	1,676	21,510	20,488
R&M-Fountain	0	0	106	151	0	229	84	3,251	0	0	0	0	10,000	3,820
R&M-Lake	63	0	0	174	216	5,200	600	239	726	31,725	1,520	287	6,500	40,749
Total Lakes and Ponds	1,809	4,688	3,090	3,891	3,262	8,504	4,061	6,296	3,577	34,660	4,744	3,123	51,810	81,701
<u>Capital Expenditures & Projects</u>														
Capital Outlay	0	0	0	0	0	0	0	0	0	5,933	0	0	20,000	5,933
Total Capital Expenditures & Projects	0	0	0	0	0	0	0	0	0	5,933	0	0	20,000	5,933
<u>Debt Service</u>														
<u>Other (Sources)/Uses</u>														
Total Expenses	20,418	18,220	26,622	20,148	32,792	63,544	17,742	26,542	17,545	60,742	35,933	24,469	402,452	364,699
Excess Revenue Over (Under) Expenditures	(19,848)	76,871	263,970	(3,918)	(13,682)	(53,383)	(5,807)	(21,223)	(10,554)	(60,051)	(35,433)	(24,054)	39,862	92,905

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Fiscal Year Ending September 30, 2019

Debt Fund - Trend Report

	<u>Oct</u> <u>Actual</u>	<u>Nov</u> <u>Actual</u>	<u>Dec</u> <u>Actual</u>	<u>Jan</u> <u>Actual</u>	<u>Feb</u> <u>Actual</u>	<u>Mar</u> <u>Actual</u>	<u>Apr</u> <u>Actual</u>	<u>May</u> <u>Actual</u>	<u>Jun</u> <u>Actual</u>	<u>Jul</u> <u>Actual</u>	<u>Aug</u> <u>Actual</u>	<u>Sep</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>
Revenues														
Interest - Investments	47	55	90	59	63	57	64	108	191	182	187	166	50	1,269
Interest - Tax Collector	213	0	0	0	0	0	0	0	0	0	0	0	0	213
Special Assessments - Tax Collector	0	87,625	283,111	14,155	16,958	8,201	9,775	4,160	5,772	0	0	0	421,501	429,756
Special Assessments - Delinquent	0	8	0	0	0	0	0	93	173	0	0	0	0	274
Special Assessments - Discounts	0	(3,518)	(11,268)	(419)	(383)	(82)	0	0	0	0	0	0	(16,860)	(15,669)
Total Revenues	260	84,170	271,933	13,795	16,638	8,176	9,839	4,361	6,136	182	187	166	404,691	415,843
Expenses														
Debt Service														
Principal Debt Retirement	0	0	0	0	0	0	0	249,587	0	0	0	0	195,000	249,587
Interest Expense	0	79,780	0	0	0	0	0	79,780	0	0	0	0	210,450	159,560
Total Debt Service	0	79,780	0	0	0	0	0	329,367	0	0	0	0	405,450	409,147
Administrative														
Misc-Assessment Collection Cost	0	216	216	0	0	0	0	0	0	0	0	0	0	431
Total Administrative	0	216	216	0	0	0	0	0	0	0	0	0	0	431
Other (Sources)/Uses														
Total Expenses	0	79,996	216	0	0	0	0	329,367	0	0	0	0	405,450	409,578
Excess Revenue Over (Under) Expenditures	260	4,174	271,717	13,795	16,638	8,176	9,839	(325,006)	6,136	182	187	166	(759)	6,265

LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT

Non-Ad Valorem Special Assessments
(Lee County Tax Collector - Monthly Collection Distributions)
Fiscal Year Ending September 30, 2019

GROSS ASSESSMENTS LEVIED					\$	457,958	\$	429,784
					52%		48%	
					ALLOCATION			
Distribution	Gross Amount Received	Discounts/ (Penalties)	Collection Cost	Net Amount Received	General Fund	Debt Fund		
October	-	-	-	-	-	-		
November	22,732	(920)	-	21,812	11,727	11,005		
	158,273	(6,331)	(445)	151,497	81,648	76,625		
December	557,904	(22,312)	(445)	535,147	287,805	270,099		
	26,915	(963)	-	25,952	13,885	13,030		
January	29,240	(865)	-	28,375	15,084	14,156		
February	35,030	(791)	-	34,239	18,071	16,959		
March	16,940	(169)	-	16,771	8,739	8,201		
April	20,192	-	-	20,192	10,416	9,776		
May	8,593	192	-	8,785	4,433	4,160		
June	11,923	358	-	12,281	6,151	5,772		
July	-	-	-	-	-	-		
August	-	-	-	-	-	-		
September	-	-	-	-	-	-		
TOTAL	887,742	(31,801)	(890)	855,051	457,958	429,784		
BALANCE REMAINING					\$	0	\$	(0)

TOTAL ASSESSMENTS	\$	887,742	PERCENT COLLECTED	100.00%
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LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT

Cash and Investment Report

September 30, 2019

Account Name	Bank Name	Yield	Balance
<u>General Fund</u>			
Operating Checking	Valley	0.00%	38,020.92
Money Market Account	Valley	2.00%	246,763.35
			<hr/>
		<i>Subtotal</i>	\$ 284,784.27
 <u>Debt Service Fund</u>			
Revenue Account 7000	US Bank	1.52%	74,896.33
Reserve Account 7003	US Bank	1.52%	37,343.14
			<hr/>
		<i>Subtotal</i>	\$ 112,239.47
			 <hr/>
		TOTAL	\$ 397,024

**Laguna Lakes Community Development District
Reconciliation - Valley National 9693 OP**

Run: 10/08/2019 @ 1:21 PM

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Closing Balance from Previous Statement.....	8/30/2019	60,187.28		
0 Deposits and Other Additions Totaling.....		0.00		
12 Checks and Other Withdrawals Totaling.....		22,166.36		
0 Adjustments Totaling.....		0.00		
0 Voids Totaling.....		0.00		
Service Charge.....		0.00		
Interest Earned.....		0.00		
Closing Balance for this Statement.....	9/30/2019	38,020.92		
Difference.....		0.00		
<hr/>				
Cash Balance from General Ledger.....	9/30/2019	38,020.92		
Open Activity from Bank Register.....		0.00		
Adjustment for Service Charges and Interest.....		0.00		
General Ledger Reconciliation to Statement.....		38,020.92		
<hr/>				
Date	Check	To	Check Description	Amount
✓ 9/04/2019	EFT	FPL	Electric 07/22/19 - 08/21/19	2,914.33
✓ 9/04/2019	EFT	Lee County Utilities	Water Services 07/01/19 - 08/01/19	2,468.95
✓ 9/06/2019	EFT	ADP	Payroll Processing Fees	95.00
✓ 9/10/2019	0004603	Community Field Services	Work Order 1344 - Trash Clean Up and Fill Hole	286.88
✓ 9/10/2019	0004604	Irrigation Specialists	Monthly Maintenance - SEP 2019	2,150.00
✓ 9/10/2019	0004605	Lake & Wetland Management West Coast Inc.	September Lake Maintenance	1,160.00
✓ 9/10/2019	0004606	Persson Cohen & Mooney, PA	General Legal Services	1,741.50
✓ 9/10/2019	0004607	US Bank	Adminstration Fees - 08/01/2019 - 07/31/2020, Incidental Expenses	4,326.88
✓ 9/17/2019	0004608	Irrigation Specialists	Invoices 10038, 10039	352.00
✓ 9/17/2019	0004609	Premier District Management	District Management & Field Services - SEP 2019	5,804.82
✓ 9/30/2019	EFT	ADP		718.80
✓ 9/30/2019	EFT	ADP	Payroll Taxes - SEP 2019	147.20
Total Checks:				22,166.36

Run: 10/08/2019 at 11:19 PM

Laguna Lakes Community Development District

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Check Register from 9/01/2019 to 9/30/2019**Valley National 9693 OP**

<u>Check</u>	<u>Date</u>	<u>Vendor / Description</u>	<u>Check / Payment</u>
EFT	9/04/2019	[FPL] FPL (Electric 07/22/19 - 08/21/19)	2,914.33
EFT	9/04/2019	[LEE COUNTY UTILITIES - AUTOPAY] Lee County Utilities (Water Services 07/01/19 - 08/01/19)	2,468.95
EFT	9/06/2019	[ADP] ADP (Payroll Processing Fees)	95.00
0004603	9/10/2019	[COMMUNITY FIELD] Community Field Services (Work Order 1344 - Trash Clean Up and Fill Hole)	286.88
0004604	9/10/2019	[IRRIGATION SPECIALISTS] Irrigation Specialists (Monthly Maintenance - SEP 2019)	2,150.00
0004605	9/10/2019	[LAKE & WETLAND] Lake & Wetland Management West Coast Inc. (September Lake Maintenance)	1,160.00
0004606	9/10/2019	[PERSSON] Persson Cohen & Mooney, PA (General Legal Services)	1,741.50
0004607	9/10/2019	[US BANK] US Bank (Adminstration Fees - 08/01/2019 - 07/31/2020, Incidental Expenses)	4,326.88
0004608	9/17/2019	[IRRIGATION SPECIALISTS] Irrigation Specialists (Invoices 10038, 10039)	352.00
0004609	9/17/2019	[PREMIER DISTRICT] Premier District Management (District Management & Field Services - SEP 2019)	5,804.82
EFT	9/30/2019	[ADP] ADP	718.80
EFT	9/30/2019	[ADP] ADP (Payroll Taxes - SEP 2019)	147.20
<u>Total Checks:</u>			<u>22,166.36</u>

**Laguna Lakes Community Development District
Reconciliation - Valley National 0090 MM**

Run: 10/08/2019 @ 1:21 PM

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Closing Balance from Previous Statement.....	8/30/2019	246,348.66
0 Deposits and Other Additions Totaling.....		0.00
0 Checks and Other Withdrawals Totaling.....		0.00
0 Adjustments Totaling.....		0.00
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....	9/30/2019	414.69
Closing Balance for this Statement.....	9/30/2019	246,763.35
Difference.....		0.00
Cash Balance from General Ledger.....	9/30/2019	246,763.35
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		246,763.35

Date	Reference	Adjustment Description	Amount
✓ 9/30/2019		Interest Earned	414.69
Total Adjustments:			414.69

**Laguna Lakes Community Development District
Reconciliation - US Bank Revenue 7000**

Run: 10/08/2019 @ 1:22 PM

Page: 1

Closing Balance from Previous Statement.....	8/31/2019	74,785.33	
0 Deposits and Other Additions Totaling.....		0.00	
0 Checks and Other Withdrawals Totaling.....		0.00	
0 Adjustments Totaling.....		0.00	
0 Voids Totaling.....		0.00	
Service Charge.....		0.00	
Interest Earned.....	9/03/2019	110.96	
Closing Balance for this Statement.....	9/30/2019	74,896.29	
Difference.....		0.00	
<hr/>			
Cash Balance from General Ledger.....	9/30/2019	74,896.29	
Open Activity from Bank Register.....		0.00	
Adjustment for Service Charges and Interest.....		0.00	
General Ledger Reconciliation to Statement.....		74,896.29	
<hr/>			
Date	Reference	Adjustment Description	Amount
✓ 9/03/2019		Interest Earned	110.96
Total Adjustments:			<u>110.96</u>

**Laguna Lakes Community Development District
Reconciliation - US Bank Reserve 7003**

Run: 10/08/2019 @ 1:22 PM

Page: 1

Closing Balance from Previous Statement.....	8/31/2019	37,287.82
0 Deposits and Other Additions Totaling.....		0.00
0 Checks and Other Withdrawals Totaling.....		0.00
0 Adjustments Totaling.....		0.00
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....	9/03/2019	55.32
Closing Balance for this Statement.....	9/30/2019	37,343.14
Difference.....		0.00
Cash Balance from General Ledger.....	9/30/2019	37,295.86
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		37,295.86
<hr/>		
Date	Reference	Adjustment Description
✓ 9/03/2019		Interest Earned
		55.32
Total Adjustments:		55.32



LLS Tax Solutions
 2172 W. Nine Mile Rd.
 #352
 Pensacola, FL 32534
 Telephone: 850-754-0311
 Email: liscott@llstax.com

October 1, 2019

Ms. Danielle Martin
 Laguna Lakes Community Development District
 c/o Premier District Management
 3820 Colonial Blvd, Suite 101
 Fort Myers, Florida 33966

**Laguna Lakes Community Development District
 \$562,973 Special Assessment Revenue Note, Series 2017A-1 and
 \$4,200,000 Special Assessment Revenue Refunding Note, Series 2017A-2**

Dear Ms. Martin:

Attached you will find our arbitrage report for the above-referenced note issue for the annual period ended August 23, 2019 ("Computation Period"). This report indicates that there is no cumulative rebatable arbitrage liability as of August 23, 2019.

The next annual rebatable arbitrage calculation date is August 23, 2020. We have provided an engagement letter for the next Computation Period for you to sign and return. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at liscott@llstax.com.

Sincerely,

Linda L. Scott
 Linda L. Scott, CPA

cc: Ms. Amanda Kumar, US Bank, Fort Lauderdale, FL.

Laguna Lakes Community Development District

*Laguna Lakes Community Development District
\$562,973 Special Assessment Revenue Note, Series
2017A-1 and \$4,200,000 Special Assessment Revenue
Refunding Note, Series 2017A-2*

For the period ended August 23, 2019



LLS Tax Solutions
2172 W. Nine Mile Rd.
#352
Pensacola, FL 32534
Telephone: 850-754-0311
Email: liscott@llstax.com

October 1, 2019

Laguna Lakes Community Development District
c/o Premier District Management
3820 Colonial Blvd, Suite 101
Fort Myers, Florida 33966

Re: Laguna Lakes Community Development District \$562,973 Special Assessment Revenue Note, Series 2017A-1 and \$4,200,000 Special Assessment Revenue Refunding Note, Series 2017A-2 ("Notes")

Laguna Lakes Community Development District ("Client") has requested that we prepare certain computations related to the above-described Notes for the period ended August 23, 2019 ("Computation Period"). The scope of our engagement consisted of the preparation of computations to determine the Rebatale Arbitrage for the Notes for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended ("Code"), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Notes and investment earnings information on the proceeds of the Notes during the Computation Period. The attached schedules are based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedules are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedules is also attached.

The results of our computations indicate a negative Cumulative Rebatale Arbitrage of \$(4,874.03) at August 23, 2019. As such, no amount must be on deposit in the Rebate Fund.

As specified in the Form 8038G, the calculations have been performed based upon a Note Yield of 3.335%. Accordingly, we have not recomputed the Note Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebatale Arbitrage for the Notes for the Computation Period based on the information provided to us. The Rebatale Arbitrage has been determined as described in the Code, and regulations promulgated thereunder ("Regulations"), as applicable to the Notes and in effect on the date of this report. We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

LLS Tax Solutions Inc.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Laguna Lakes Community Development District

October 1, 2019

\$562,973 Special Assessment Revenue Note, Series 2017A-1 and

\$4,200,000 Special Assessment Revenue Refunding Note, Series 2017A-2

For the period ended August 23, 2019

NOTES AND ASSUMPTIONS

1. The issue date of the Notes is August 24, 2017.
2. The end of the first Note Year for the Notes is August 23, 2018.
3. Computations of yield are based upon a 31-day month, a 360-day year and semiannual compounding.
4. We have assumed that the only funds and accounts relating to the Notes that are subject to rebate under section 148(f) of the Code are shown in the attached schedule.
5. For investment cash flow and yield computation purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedules. In determining the Rebatale Arbitrage for the Notes, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Notes.
6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebatale Arbitrage for the Notes, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Notes.
7. Ninety percent (90%) of the Rebatale Arbitrage as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebatale Arbitrage as of the Next Computation Date will not be the Rebatale Arbitrage reflected herein but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Notes are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebatale Arbitrage computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.
8. For purposes of determining what constitutes an "issue" under section 148(f) of the Code, we have assumed that the Notes constitute a single issue and are not required to be aggregated with any other Notes.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Laguna Lakes Community Development District

October 1, 2019

\$562,973 Special Assessment Revenue Note, Series 2017A-1 and

\$4,200,000 Special Assessment Revenue Refunding Note, Series 2017A-2

For the period ended August 23, 2019

NOTES AND ASSUMPTIONS (cont'd)

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the "present value" method of valuation that is described in the Regulations.
10. No provision has been made in this report for any debt service fund. Under section 148(f)(4)(A) of the Code, a "bona fide debt service fund" for public purpose Notes issued after November 10, 1988 is not subject to rebate if the average maturity of the issue of Notes is at least five years and the rates of interest on the Notes are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Notes qualifies as a bona fide debt service fund, and that this provision applies to the Notes.
11. The Note is being issued for the purposes of providing funds together with other legally available moneys of the District to (i) retire on the date hereof all obligations under that Loan Agreement dated July 31, 2015, Loan Number 23000097 the proceeds of which were used to improve the District owned and operated irrigation system (ii) to provide funds to construct additional improvements to the Irrigation System (iii) to defease on February 1, 2018, for retirement on May 1, 2018 all of the District's Outstanding Special Assessment Revenue Refunding Bonds, Series 2007, (iv) fund the 2017 Reserve Amount in an amount which equals the 2017 Reserve Account Requirement; and (v) pay costs associated with the issuance of the Note.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Laguna Lakes Community Development District

October 1, 2019

\$562,973 Special Assessment Revenue Note, Series 2017A-1 and

\$4,200,000 Special Assessment Revenue Refunding Note, Series 2017A-2

For the period ended August 23, 2019

DEFINITIONS

1. *Note Year*: Each one-year period that ends on the day selected by the Client. The first and last Note Years may be shorter periods.
2. *Note Yield*: The yield that, when used in computing the present value (at the issue date of the Notes) of all scheduled payments of principal and interest to be paid over the life of the Notes, produces an amount equal to the Issue Price.
3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Note Yield, which amount is determined under a future value method described in the Regulations.
4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebatable Arbitrage on certain prescribed dates.
5. *Rebatable Arbitrage*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.
6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Notes is sold to the public. For this purpose, 10% is a substantial portion.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Laguna Lakes Community Development District

October 1, 2019

\$562,973 Special Assessment Revenue Note, Series 2017A-1 and

\$4,200,000 Special Assessment Revenue Refunding Note, Series 2017A-2

For the period ended August 23, 2019

SOURCE INFORMATION

Notes

Source

Closing Date

Federal Tax Certificate

Note Yield

Form 8038G

Investments

Source

Principal and Interest Receipt Amounts
and Dates

Trust Statements

Investment Dates and Purchase Prices

Trust Statements

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND
DESCRIPTION OF SCHEDULE**

Laguna Lakes Community Development District

October 1, 2019

\$562,973 Special Assessment Revenue Note, Series 2017A-1 and

\$4,200,000 Special Assessment Revenue Refunding Note, Series 2017A-2

For the period ended August 23, 2019

DESCRIPTION OF SCHEDULE

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebatable Arbitrage.

LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT
 \$562,973 SPECIAL ASSESSMENT REVENUE NOTE, SERIES 2017A-1 AND
 \$4,200,000 SPECIAL ASSESSMENT REVENUE REFUNDING NOTE, SERIES 2017A-2

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT NOTE YIELD 3.335%	ALLOWABLE EARNINGS
8 / 24 / 2017	INITIAL DEPOSIT		0.00	60,000.00	64,097.33	4,097.33
8 / 25 / 2017	COSTS OF ISSUANCE FUND A-1 A-2		0.00	(22,000.00)	(23,500.19)	(1,500.19)
8 / 25 / 2017	COSTS OF ISSUANCE FUND A-1 A-2		0.00	(5,250.00)	(5,608.00)	(358.00)
8 / 25 / 2017	COSTS OF ISSUANCE FUND A-1 A-2		0.00	(18,500.00)	(19,761.53)	(1,261.53)
8 / 25 / 2017	COSTS OF ISSUANCE FUND A-1 A-2		0.00	(7,500.00)	(8,011.43)	(511.43)
8 / 28 / 2017	COSTS OF ISSUANCE FUND A-1 A-2		0.00	(5,925.00)	(6,327.29)	(402.29)
9 / 1 / 2017	COSTS OF ISSUANCE FUND A-1 A-2		0.15	0.00	0.00	0.00
9 / 1 / 2017	COSTS OF ISSUANCE FUND A-1 A-2		0.11	0.00	0.00	0.00
10 / 2 / 2017	COSTS OF ISSUANCE FUND A-1 A-2		0.42	0.00	0.00	0.00
11 / 1 / 2017	COSTS OF ISSUANCE FUND A-1 A-2		0.44	0.00	0.00	0.00
12 / 1 / 2017	COSTS OF ISSUANCE FUND A-1 A-2		0.45	0.00	0.00	0.00
1 / 2 / 2018	COSTS OF ISSUANCE FUND A-1 A-2		0.56	0.00	0.00	0.00
1 / 4 / 2018	COSTS OF ISSUANCE FUND A-1 A-2	0.00	0.00	(827.13)	(873.12)	(45.99)
			2.13	(2.13)	15.77	17.90
8 / 24 / 2017	INITIAL DEPOSIT		0.00	32,500.00	34,719.39	2,219.39
9 / 1 / 2017	RESERVE FUND A-1 A-2		3.80	0.00	0.00	0.00
10 / 2 / 2017	RESERVE FUND A-1 A-2		16.38	0.00	0.00	0.00
11 / 1 / 2017	RESERVE FUND A-1 A-2		17.22	0.00	0.00	0.00
12 / 1 / 2017	RESERVE FUND A-1 A-2		17.72	0.00	0.00	0.00
1 / 2 / 2018	RESERVE FUND A-1 A-2		21.87	0.00	0.00	0.00
2 / 1 / 2018	RESERVE FUND A-1 A-2		25.34	0.00	0.00	0.00
3 / 1 / 2018	RESERVE FUND A-1 A-2		23.71	0.00	0.00	0.00
4 / 2 / 2018	RESERVE FUND A-1 A-2		30.33	0.00	0.00	0.00
5 / 1 / 2018	RESERVE FUND A-1 A-2		33.91	0.00	0.00	0.00
5 / 3 / 2018	RESERVE FUND A-1 A-2		0.00	3,773.03	3,939.52	166.49
6 / 1 / 2018	RESERVE FUND A-1 A-2		40.22	0.00	0.00	0.00
7 / 2 / 2018	RESERVE FUND A-1 A-2		42.42	0.00	0.00	0.00
8 / 1 / 2018	RESERVE FUND A-1 A-2		46.64	0.00	0.00	0.00
9 / 4 / 2018	RESERVE FUND A-1 A-2		47.12	0.00	0.00	0.00
10 / 1 / 2018	RESERVE FUND A-1 A-2		47.28	0.00	0.00	0.00
11 / 1 / 2018	RESERVE FUND A-1 A-2		54.86	0.00	0.00	0.00

LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT
\$562,973 SPECIAL ASSESSMENT REVENUE NOTE, SERIES 2017A-1 AND
\$4,200,000 SPECIAL ASSESSMENT REVENUE REFUNDING NOTE, SERIES 2017A-2

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

8 / 24 / 2017 ISSUE DATE
8 / 24 / 2017 BEGINNING OF COMPUTATION PERIOD
8 / 23 / 2019 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT NOTE YIELD 3.335%	ALLOWABLE EARNINGS
12 / 3 / 2018	RESERVE FUND A-1 A-2		54.58	0.00	0.00	0.00
1 / 2 / 2019	RESERVE FUND A-1 A-2		59.08	0.00	0.00	0.00
2 / 1 / 2019	RESERVE FUND A-1 A-2		63.36	0.00	0.00	0.00
3 / 1 / 2019	RESERVE FUND A-1 A-2		57.03	0.00	0.00	0.00
4 / 1 / 2019	RESERVE FUND A-1 A-2		63.57	0.00	0.00	0.00
5 / 1 / 2019	RESERVE FUND A-1 A-2		62.04	0.00	0.00	0.00
6 / 3 / 2019	RESERVE FUND A-1 A-2		63.41	0.00	0.00	0.00
7 / 1 / 2019	RESERVE FUND A-1 A-2		60.59	0.00	0.00	0.00
8 / 1 / 2019	RESERVE FUND A-1 A-2		62.31	0.00	0.00	0.00
		37,287.82	1,014.79	36,273.03	38,658.91	2,385.88
		37,287.82	1,016.92	36,270.90	38,674.68	2,403.78

ACTUAL EARNINGS
ALLOWABLE EARNINGS

REBATABLE ARBITRAGE
FUTURE VALUE OF 8/23/2018 COMPUTATION DATE CREDIT
COMPUTATION DATE CREDIT

CUMULATIVE REBATABLE ARBITRAGE