

**LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT**



**MAY 22, 2019
BOARD OF SUPERVISORS MEETING
AGENDA PACKET**



LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT

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Board of Supervisors
Laguna Lakes CDD

May 15, 2019

Dear Supervisors,

The regular meeting of the Laguna Lakes CDD Board of Supervisors will be held on May 22nd, 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 the points of interest are as follows:

- As per usual, enclosed are the Meeting Minutes from April 24th, the Field Manager's Report for May and the Financial Statements for April.
- There will several updates, two of which are the berm cleanup efforts and the removal of the Royal Poinciana tree.
- There are two New Business items. One is regarding lake cleanup. The other is a resident request to have an Oak tree behind 8827 Spring Mountain Way pruned. The request is to have the top of the Oak pruned as the homeowner is concerned with possible home damage if there is a storm.
- Also, the Fiscal Year 2020 budget will be reviewed and tentatively approved with the Board setting a public hearing date for adoption of the budget.

Any supporting documents not enclosed will be distributed at the meeting. The **next meeting is scheduled for Wednesday, June 26, 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

May 22, 2019 at 4:30 PM

1. Call to Order and Roll Call
2. Approval of the Agenda Page 3
3. Audience Comments on Agenda Items
4. Approval of Meeting Minutes Pages 4-10
 - A. Regular Meeting Minutes from April 24, 2019
5. Irrigation Discussion/Updates
 - A. Maintenance Updates
 - B. Proposals (if any)
6. Field Manager Pages 11-22
 - A. Field Manager's Report for May
 - B. Proposals/Work Orders
7. Old Business Pages 23-24
 - A. Erosion Repair Fiscal Year 2019
 - B. East Berm Tree Planting Update
 - C. Berm Cleanup Efforts
 - D. Replacement of Fountain Lights in Lake 1 Update
 - E. Remove Royal Poinciana Tree from the Berm Behind
8829 Spring Mountain Way Update
8. New Business Pages 25-28
 - A. Lake Cleanup Update
 - B. Resident Request to Have Oak Tree Tops Pruned Behind
8827 Spring Mountain Way
9. Manager's Report Pages 29-43
 - A. Financial Statements for Period Ending April 30, 2019 Pages 44-47
 - B. Approval of Fiscal Year 2020 Budget/Set Public Hearing Pages 48-51
 - C. Audit Update
 - D. Website ADA Compliance Update
 - E. Follow Up
10. Attorney's Report
11. Engineer's Report
12. Supervisor's Requests and/or Comments
13. Audience Comments
14. Adjournment

Next Meeting: June 26, 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 April 24, 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
Joyce Judas	Assistant Secretary
Paul Rumbold, Jr.	Assistant Secretary

Not present was:

Mark Wessler	Assistant Secretary
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Also present were:

Calvin Teague	District Manager
Tad Kring	Irrigation Specialists
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. Also present was Tad Kring from Irrigation Specialists.

SECOND ORDER OF BUSINESS

Approval of the Agenda

The Agenda was presented with additions as follows:

- 9. E. Notification of Registered Voters
- 5. B. i. Proposal # 61 from Irrigation Specialists
- 5. B. ii. Proposal # 62 from Irrigation Specialists

On MOTION by Supervisor Rumbold, seconded by Vice Chair Young, with all in favor, the Agenda was approved as amended.

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. The Regular Meeting Minutes from March 27, 2019**

The Minutes were approved with two changes, one to line 62 and one to line 63.

On MOTION by Supervisor Rumbold, seconded by Chairman Busa, with all in favor, the Regular Meeting Minutes from March 27, 2019 were approved as amended.

FIFTH ORDER OF BUSINESS**Irrigation Discussion/Updates****A. Maintenance Updates**

Tad Kring was in attendance and reported that there were very few service calls. Mr. Kring stated this has been the quietest dry season they have had in years. He also reported that everything is going smoothly.

B. Proposals (if any)**i. Proposal # 61 from Irrigation Specialists**

Mr. Kring recommended replacing one of the VFD's now and the other one in about a year to three years. This is for pump station number two, for one of the two pumps. The Board asked if this will help with the low water pressure issue and Mr. Kring responded that they already fixed that issue. However, this repair will help to eliminate that issue in the future.

On MOTION by Supervisor Rumbold, seconded by Chairman Busa, with all in favor, estimate # 61 was approved.

ii. Proposal # 62 from Irrigation Specialists

Mr. Kring explained that this is a proposal for a homeowner that JVM notified him has low water pressure. This estimate is for taking two zones and turning them into three zones, which would solve the problem of the water pressure concern.

The Board explained that years ago they had decided homeowners are responsible for the irrigation on their private lots of land. It is not the Boards responsibility that when that homeowner bought the lot, that is the irrigation that came with the lot.

What the Board agreed to do previously in situations like this was if an issue was discovered, the CDD would notify the homeowner and give him/her the opportunity to pay for his/her portion of the work. The only thing the Board would pay for in this situation is a new valve and a new decoder box. The Board requested that the homeowner at 15510 be notified that this work will be at his/her expense. The Board asked Mr. Kring to factor out the cost the owner would have to pay from the estimate presented and factor out the Board's cost for the valve and decoder box into two separate estimates. The Board agreed to conditionally approve the CDD's portion of the work that needs to be done, on the basis that the homeowner wants to pay for their portion of the work.

On MOTION by Vice Chair Young, seconded by Chairman Busa, with all in favor, the Board conditionally approves the CDD's portion of the work for a not to exceed amount of \$700 so long as the homeowner agrees to pay for their portion of the work.

The Board asked Mr. Kring to send a revised estimate for the Board to review and to present the homeowner with an estimate for their portion of the cost as well as explain to the individual the Board's decision. The Board recommended Mr. Kring get the homeowner to put a deposit down or pay up front if the project moves forward.

SIXTH ORDER OF BUSINESS

Field Manager

A. Field Manager's Report for April

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

- The District Manager stated that the Field Manager identified the Spike Rush as becoming quite out of control, so Mr. Pepin is going to spray it.
- The Chairman got a call about the algae in Lake 8. However, the Chairman did not feel that it looked too bad when he went and looked at it. The District Manager explained that some algae are good and that the lakes will always have some algae.
- The Field Manager identified holes in one of the lake fountains and repaired them by filling in the holes. The District Manager was telling the Board that they might incur some charges for the labor and materials, but it shouldn't be too large of a cost.
- The Board expressed what a great job Mr. Pepin did on the storm drain markers.
- The Field Manager identified debris on the catch basins and offered to have them cleaned off for \$552. The Board approved this project.
- The Board expressed concerns regarding Mr. Ramirez. They were unhappy about the fact that he trimmed the Sable Palms and left the trimmings behind. Mr. Ramirez did not go back to clean up the trimmings, until the Field Manager spoke with him and asked him to do so. The District Manager assured the Board that the Field Manager does not approve any bills for payment unless the job is complete. Mr. Pepin was aware of this situation with Mr. Ramirez and did not release the bill for payment until Mr. Ramirez came back and took care of this cleanup.

- The District Manager discussed the Holly Trees identified on the Field Report. He stated that they are in bad shape and need to be removed. It would cost \$160 to remove both. The Board approved the Field Manager to remove these.
- The Board discussed the bench that is missing pieces of wood that the Field Manager identified in his report. They discussed if this needs to be replaced and decided to not take action on this item at this time.

B. Proposals/Work Orders

There being none, the next Order of Business followed.

SEVENTH ORDER OF BUSINESS

Old Business

A. Erosion Repair Fiscal Year 2019

The District Manager reported that this is supposed to begin in May before the rainy season.

B. Holly Tree Removal Update

The District Manager notified the Board that this has been completed.

C. East Berm Tree Planting Needs

The District Manager presented two proposals from JVM and Ramirez for the Board to consider. These are for 77 Cocoplum plants, 10 Wax/Crape Myrtle trees and 10 irrigation bubblers. JVM also gave an estimate for Gumbo Limbo trees but the Field Manager recommends against planting these in that area. The Board compared prices of the estimates from both companies. JVM's estimate was roughly \$400 cheaper. The Board discussed that one company listed Wax Myrtle trees on their estimate and the other listed Crape Myrtle trees on their estimate. However, they misspelled Crape as Grape. After some research and discussion, the Board decided they would like the company chosen to plant Crape Myrtle trees rather than Wax Myrtle trees. The Board voted to accept the proposals from JVM for 10 Crape Myrtle trees and 10 irrigation bubblers. The Board voted to accept JVM's estimate for 77 Cocoplum plants under the condition that JVM drops their rate down to \$16-\$18 per plant. If JVM is unwilling to drop their rate, then the Board will award the Cocoplum plants to Ramirez.

On MOTION by Vice Chair Young, seconded by Supervisor Judas, with all in favor, the Board approved the estimate from JVM for 10 Crape Myrtle trees and 10 irrigation bubblers. The Board also approved the estimate from JVM for 77 Cocoplum plants contingent on JVM bringing the rate per plant down to \$16-\$18 and if this is unagreeable, then the Board voted to award the Cocoplum estimate to Ramirez.

D. Berm Cleanup Efforts

The District Manager discussed this with the Board briefly. The Board decided that if homeowners have received two letters already, then the items are going to be removed from the berm by the CDD and placed on the homeowner's property. Supervisor Judas asked about charging homeowners for removal of the items and the Board decided not to do so as some items are difficult to determine if the homeowner originally placed the items there.

EIGHTH ORDER OF BUSINESS**New Business****A. Replacement of Fountain Lights in Lake 1**

The Board discussed a proposal from Vertex to replace the LED lights in the fountain. They decided that even though this is a rather expensive project, they felt it was necessary as the lights needing to be replaced are the ones in the front of the fountain.

On MOTION by Supervisor Rumbold, seconded by Supervisor Judas, with all in favor, the Board approved the estimate from Vertex to replace the LED lights in the fountain.

B. Remove Royal Poinciana Tree from the Berm Behind 8829 Spring Mountain Way

The Board discussed this estimate from JVM and agreed to approve it as they were unsure who the tree originally belonged to.

On MOTION by Vice Chair Young, seconded by Chairman Busa, with all in favor, the Board approved the estimate from JVM for the removal of the Royal Poinciana.

C. Installation of Retaining Wall for Catch Basin Behind 8839/8859 Spring Mountain Way

The District Manager discussed the Conidaris estimate enclosed in the Agenda Packet for \$2,250 to do this work. The Board felt like they did not have enough information to move forward with this, especially considering it is rather costly. The Board decided to table this item until more information can be obtained.

NINTH ORDER OF BUSINESS**Manager's Report****A. Financial Statements for period ending March 31, 2019**

Financial statements were presented and accepted.

On MOTION by Vice Chair Young, seconded by Supervisor Rumbold, with all in favor, the financials for period ending March 31, 2019 were accepted as presented.

B. Fiscal Year 2020 Budget Development

The District Manager reviewed the budget with the Board briefly. He stated that none of the numbers have changed from the last meeting. The District Manager notified the Board that at the next meeting they will need to set a public hearing for the budget in August. Mr. Teague also stated that as there won't be any assessment increases, no public notices will need to be mailed. The Board will need to approve a tentative budget next month, to be sent out to the county sixty days before the public hearing.

C. Website ADA Compliance Update

The District Manager reported that the Board should be able to access their new website and their email on their cell phones, once the website is completed. The District Manager also reported that the company has their first draft done and it is looking great. The completion date is still set to be around the end of July.

D. Follow-up

There being none, the next Order of Business followed.

E. Notification of Registered Voters

The District Manager notified the Board that Laguna now has 927 registered voters residing in the community.

TENTH ORDER OF BUSINESS

Attorney's Report

The District Manager received a letter regarding the authorization for reclaimed water being changed to a permit process. The Attorney is reviewing what was submitted and if there are any complaints or concerns, the District Manager will file them. The goal with this change is to make things easier.

The District Manager also notified the Board that the District Attorney is increasing his fees based on the cost of living, per his contract by 1.5%.

ELEVENTH ORDER OF BUSINESS

Engineer's Report

There being none, the next Order of Business followed.

TWELFTH ORDER OF BUSINESS

Supervisor's Requests and/or Comments

The Board discussed the lakes regarding the lake treatments. They would like to find out how well these treatments are doing. The Board would like to see the comparison of before the

treatments and after the treatments. They would like a comparison of the lakes receiving the treatment and the lakes not receiving the treatment. The goal is to find out how well these treatments are working and if they are working at all, before considering moving forward and using the treatment on the other lakes.

Although the Field Manager was not in attendance, Supervisor Rumbold wanted to express his gratitude for the record and tell the Board how great of an experience the ride along was, as Mr. Pepin is very knowledgeable about the community.

THIRTEENTH ORDER OF BUSINESS

Audience Comments (Limited to 3 minutes per speaker)

There being none, the next Order of Business followed.

FOURTEENTH ORDER OF BUSINESS

Adjournment

There being no further Orders of Business and,

On MOTION by Supervisor Judas,
seconded by Supervisor Rumbold, with all
in favor, the meeting was adjourned at 6:01
p.m.

Next Meeting: May 22, 2019 at 4:30 p.m.

Secretary/Assistant Secretary

Chair/Vice Chair



COMMUNITY FIELD SERVICES

Laguna Lakes CDD

FIELD MANAGEMENT REPORT FOR MAY 2019

Prepared For:

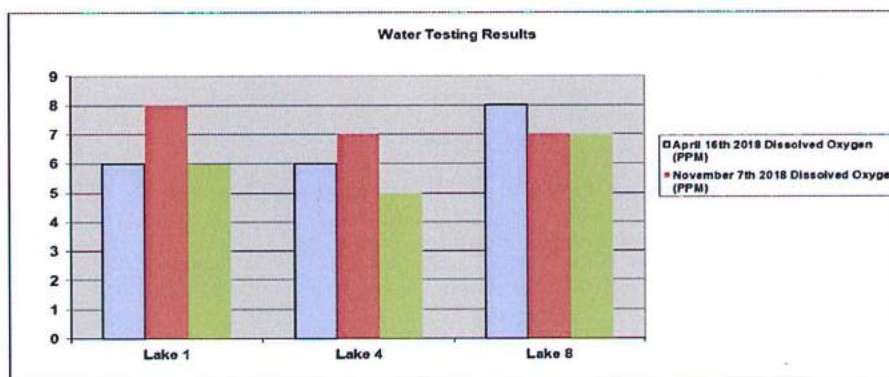
PREMIER DISTRICT MANAGEMENT | 3820 COLONIAL BLVD., SUITE 101 FORT MYERS, FL 33966

Laguna Lakes CDD

Community Field Services – Field Management Report Site Inspection on 5/13/19

1. Lake Management:

- a. **Lake Maintenance:** The lakes were in fair to moderate shape again this month. There was a lot of new torpedo grass and alligator weed growth observed, algae was present on all the lakes and there were no submerged weed issues. Additional lake management issues are mentioned below.
- b. **Dissolved Oxygen (DO) Tests:** All lakes that were tested are doing well with their dissolved oxygen levels. Any reading over 2.00 is considered to be healthy and stabilized. Environmental factors such as temperature, wind, sun or clouds can cause changes to occur. Next tests will be completed in November 2019.



c. Littoral Plants:

- i. Minimal new bulrush growth was observed on Lake 6.
- ii. The 50 feet or so of the spike rush on Lake 8 behind the irrigation pump station is continuing to decay away.

Spike Rush Alive on Lake 8



Spike Rush Dead on Lake 8



- iii. Lake 7 Warranty Littoral Install Update: The littorals were planted around the lake approximately two weeks ago. During this inspection we observed that 75% of the lake bank had a new row of littoral plants.



d. Shoreline Weeds:

- i. Torpedo Grass in Lakes: 2, 6-8. Low presence.
Lakes: 1, 3-5. Medium presence.
- ii. Alligator Weed in Lakes: 1-3 & 7. Low presence.
Lakes: 4-6 & 8. Medium presence.

e. Submerged Weeds: No concerns observed.

f. Algae:

- i. Filamentous algae was observed around Lakes: 1 thru 8. Low presence.
- ii. Planktonic algae was observed around Lakes: 5. Medium presence.

Filamentous Algae on Lake 8



Planktonic Algae on Lake 5



- g. **Fish:** Two larger pleco catfish were observed burrowing into the bank between the community pool and fishing pier. These fish are a nuisance and their burrowing will continue to cause erosion. It's recommended to remove the fish but it's very difficult to do so. Fox news did a great report on these fish several years ago: <http://video.foxnews.com/v/1600466800001/?#sp=show-clips>

Pleco burrowing into the bank on Lake 1



- h. **Trash:** Fishing pole PVC holders were observed in the lake behind 9227 Calle Arragon Unit 101. We've removed these a couple of times in the past.



- i. **Lake Fountains:** No issues observed with the fountains during this inspection. Vertex Water Features was approved last month to replace the old LED non-functioning light fixtures for the fountain in Lake 1.
- j. **Shoreline Landscaping / Signage:** No new concerns observed this month.
- k. **Bulkheads / Rip Rap:** Weeds are growing within the rip rap around the clubhouse. We'll ask Lake & Wetlands to treat the area.



I. Lake Bank Erosion:

- i. Lake & Wetlands is scheduled to begin the most critical erosion repairs on Lakes 4 & 5 by early June; they are currently running a little behind schedule. Lake 4 has a large washout and Lake 5 has 465 linear feet of vertical erosion that will be repaired. Locations are shown on the aerial below as a red pushpin and a red line. The washout that is part of the vertical erosion on Lake 5 behind 15499 Laguna Hills Drive has increased in size since last month. We are no longer able to drive above it.



Lake 5 Washout behind 15499 Laguna Hills Drive



- ii. The deep hole that formed behind the geo filter tube on Lake 2 between the homes located at 9149 / 9159 Spring Mountain Way has been filled in by our maintenance staff.

Before & After



2. Irrigation System:

- a. Pump Station: Weeds within the pump station need to be treated & pulled.



- b. Emergency Overflow System: No new concerns observed.
- c. Clocks: No concerns observed.
- d. Broken Risers were found at: No broken risers found this month.

3. Storm Water Drainage System:

a. Roadway Catch Basins:

- i. Within the next couple of weeks, we'll be inspecting and cleaning out all the floating trash and debris from the roadway catch basins.

b. Catch Basins Between the Homes:

- i. All basins were inspected and 75% of them had debris on top of the grates. We went ahead and cleared off the grates however most of them will be covered again after the next large rainfall event. The Board may want us to clean them off on a weekly basis throughout the rainy season.

Red mulch collecting on a catch basin in Pebble Beach



- ii. An abundance of dead leaves remains in front of the catch basin behind 15440 Laguna Hills Drive. In the event of any moderate rainfall the leaves will & already have covered up the grate which will cause slower drainage for that area. We've asked the landscapers to remove this debris several times so far and nothing has been completed yet. The Board may want our staff to clean up the dead debris. 15550 LH Drive also has a large amount of dead leaves around the catch basin.

15440 Laguna Hills Drive – Before & After



- c. **Water Control Structure:** No new concerns observed this month. Water was flowing out of the WCS.



- 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:** No issues observed this month.
 - 5. **Perimeter Fence:** No issues observed this month.

6. Perimeter Landscaping:

a. Exterior: Observations made this month included:

- i. Sabal palms around the exterior perimeter of the community have been trimmed by Ramirez Lawncare however they haven't returned yet to remove the ferns & vines. We informed Juan Ramirez of this again on 5/13/19 and he was going to get his guys on it right away. Payment is on hold until this task has been completed.



- ii. We're currently obtaining estimates to replace all the missing and dying plants along Bass Road. Areas that need a lot of attention have a blue flag near them.



- iii. A lot of trash was observed along Gladiolus & Bass Roads. The landscapers aren't keeping up with it. We'll report this to the HOA CAM.



- iv. JVM Landscaping completed the installation of 77 3-gallon cocoplums and 10 crape myrtles along the eastern berm. All the plants were looked at during this inspection and all were doing good. All the crape myrtles have new irrigation bubbles next to them and Irrigation Specialists was contacted to adjust the watering schedule.

New Cocoplums along the Berm



New Crape Myrtles



- v. A tree is leaning on the south end of the eastern berm. It will require a brace.
- vi. Vegetation is growing over the southern wall in Santa Barbara. The Board may want to have us cut it back.

Leaning Tree on Eastern Berm



Encroaching Vegetation S. Wall



b. Interior:

- i. Sabal palms around the interior perimeter of the community have been trimmed by Ramirez Lawncare however they haven't returned yet to remove the ferns & vines. We informed Juan Ramirez of this again on 5/13/19 and he was going to get his guys on it right away. Payment is on hold until this task has been completed.
- ii. The dead areca palm fronds along the south fence / adjacent to Lake 4 / Santa Barbara & Beverly Hills still need to be picked up. We'll inform the LLCA CAM of this.

- iii. Several plastic bags and glass bottles were observed again in the plant beds along the southern berm. We'll inform the LLCA CAM to have the landscapers pick them up the next time they are working in that area.
- iv. A sabal palm behind 8813 Spring Mountain Way is leaning quite a bit and may need to be cut down. We'll have the neighborhood landscaper look at it to advise.
- v. JVM Landscaping completed the tree removal behind 8829 Spring Mountain Way. During the removal they broke the irrigation line which we observed and notified them. JVM was sending out their technician to make the repairs.

Leaning Sabal @ 8813 SMW



Broken Line @ 8829 SMW



- 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. The existing and new concern / issue items will be sent to the CDD District Manager & HOA CAMs to be addressed.

CDD Items to Address

Perimeter Berm Follow-up Inspection 5/13/19		
New Items Found this Month have been highlighted		
Address	CDD - Issue / Objects Found	Follow-up
<u>Pebble Beach HOA</u>		
9290 Belleza Way	Chimes hanging in the trees of the berm	Removed
<u>Santa Barbara HOA</u>		
15500 Laguna Hills Drive	Large rocks laying within the perimeter berm	Removed
<u>Beverly Hills HOA</u>		
8870 Paseo De Valencia Street	Lawn lights along trees within the berm	Present
8920 Paseo De Valencia Street	Table and chairs, stepping stones and landscape ligts laying within perimeter berm	Removed
8950/8960 Paseo De Valencia Street	Wind gauge installed within the perimeter berm	Removed
8970 Paseo De Valencia Street	Bird feeder hanging in tree of the berm	Removed
9040 Paseo De Valencia Street	Curb along perimeter berm and bird feeder within the berm	Present
<u>Monterey HOA</u>		
8995 Spring Mountain Way	Shovel laying in the berm and bird feeder hanging in a tree within the berm	
8991 Spring Mountain Way	Archery target laying within the berm	
8949 Spring Mountain Way	Fairy Garden has been placed on the berm	
8899 Spring Mountain Way	Swing (present) and handle bar swing (removed) hanging from tree and chair also placed within the berm. Irrigation has very low pressure.	Present
8821 Spring Mountain Way	Black plastic laying along the berm	
8789 Spring Mountain Way	Soccer net hanging within the berm	Present
8779 Spring Mountain Way	Planter with flowers has been placed within the berm	Present
8719 Spring Mountain Way	Potted plants placed within the perimeter berm	Present
8709 Spring Mountain Way	Solar garden light laying within the berm	Present
8689 Spring Mountain Way	Hammock tied to tree within the berm	Present

HOA Items to Address

Perimeter Berm Follow-up Inspection 5/13/19

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>		
9250 Belleza Way	Down palm tree behind bushes	Removed
9260 Belleza Way, Unit 102	Dead tree within the berm needs to be removed	Removed
<u>Santa Barbara HOA</u>		
15260 Laguna Hills Drive	Irrigation pressure very low	Repaired
15370 Laguna Hills Drive	Orange Tree growing within the perimeter berm	Present
15570 Laguna Hills Drive	Dead tree needs to be removed from within the berm	Present
15590 Laguna Hills Drive	Broken Irrigation Head	Repaired
15610 Laguna Hills Drive	Broken Irrigation Head	Repaired
<u>Beverly Hills HOA</u>		
<u>Monterey HOA</u>		
8929 Spring Mountain Way	Chopped up tree within the perimeter berm - needs to be removed.	Present
8879 Spring Mountain Way	Broken Irrigation Head (repaired) and Large dead bush within perimeter berm	Present
8829 Spring Mountain Way	Wax tree has grown too large within the berm - needs to be trimmed.	Present
8811 Spring Mountain Way	Banana trees growing within the berm - needs to be removed.	Present
8799 Spring Mountain Way	Banana trees growing within the berm, Bird of paradise has grown and needs trimming.	
8729/8739 Spring Mountain Way	Dead trees need to be removed from within the berm	Present
8813 Spring Mountain Way	Sabal Palm is leaning quite a bit. Have landscaper inspect and see if it needs to be cut down.	Present
<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. Trash along this area (plastic bags and glass bottles) needs 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	Lots of trash is present and needs to be picked up.	Present

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

8. **Fish/Wildlife Observations:**

<input type="checkbox"/> Bass	<input checked="" type="checkbox"/> Bream	<input checked="" 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 checked="" type="checkbox"/> Cormorant	<input type="checkbox"/> Osprey	<input checked="" type="checkbox"/> Ibis
<input type="checkbox"/> Woodstork	<input type="checkbox"/> Otter	<input checked="" type="checkbox"/> Alligators	<input type="checkbox"/> Snakes
<input checked="" type="checkbox"/> Turtles	<input checked="" type="checkbox"/> Other Species: <u>Ducks, 2 Bald Eagles, 1 Iguana</u>		



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

		April / May 19			
Jim Donnelly	4/29/2019		Reported something floating on the surface of Lake 8.	Reported concern to Lake & Wetlands on 4/29/19.	Lake was clear during the inspection. Had some minor algae building up in the corners / littoral shelf.
Jonathon Busa	5/5/2019		Received reports that irrigation water was barely coming out of sprinkler heads on several areas and that the pumps might be down.	Reported the issue to Irrigation Specialists on 5/05/19.	
Ardis Uberti	5/9/2019		Reported that the community had torrential rains and the storm drain behind her home filled with debris. Asked if we can have someone clean it off.	We had technician onsite that same day completing other tasks and had him remove the debris while he was onsite.	Monitor
Diana Torres	5/9/2019		Homeowner at 6959 PDV reported honey bees in their irrigation valve box. Asked that they be removed.	We were going to have the bees removed but the clubhouse already had contacted a bee keeper to complete the task. Once the bees have been removed we'll have the irrigation valve box checked out by IS.	Monitor
Erika Strohm	5/13/2019		Reported low pressure at 15587 Alton Drive.	Issue reported to Irrigation Specialists on 5/13/19.	

10. Completed events for April / May

- a. Inspect the warranty littorals in Lake 7. Littorals have been planted by Lake & Wetlands. Details in 1C.

11. Follow up & Upcoming event for May / June

- a. Inspect the warranty littorals in Lake 7.
- b. Inspect Lake 5 erosion repairs.

12. Maintenance Technician Task List:

Reported on 3/13/19:

- a. Conduct a trash clean-up around the lakes. Task completed. Work Order 1307.

Reported on 4/10/19:

- a. Fill in the hole on Lake 2 behind 9149 / 9159 Spring Mountain Way and cover with sod. Task completed. Work Order 1307.
- b. Inspect and remove all floating debris / trash from the roadway catch basins throughout the community. Task scheduled for later this month. WO 1315.
- c. Remove the dying holly trees from the interior berm behind 9260 Belleza Way. Remove the dead sabal palm within the interior berm behind 9250 Belleza Way. Task completed. Work Order 1307.

Reported on 5/13/19:

- a. Optional: Have the catch perimeter catch basins inspected and cleaned out on a weekly basis throughout the rainy season.
- b. Remove the dead oak leaves & other debris from around the perimeter catch basins.
- c. Cut back the encroaching vegetation along the southern wall in Santa Barbara.

Perimeter Berm Follow-up Inspection 5/13/19			
	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>			
9290 Belleza Way	Chimes hanging in the trees of the berm		Removed
<u>Santa Barbara HOA</u>			
15500 Laguna Hills Drive	Large rocks laying within the perimeter berm		Removed
<u>Beverly Hills HOA</u>			
8870 Paseo De Valencia Street	Lawn lights along trees within the berm		Present
8920 Paseo De Valencia Street	Table and chairs, stepping stones and landscape ligts laying within perimeter berm		Removed
8950/8960 Paseo De Valencia Street	Wind gauge installed within the perimeter berm		Removed
8970 Paseo De Valencia Street	Bird feeder hanging in tree of the berm		Removed
9040 Paseo De Valencia Street	Curb along perimeter berm and bird feeder within the berm		Present
<u>Monterey HOA</u>			
8995 Spring Mountain Way	Shovel laying in the berm and bird feederd hanging in a tree within the berm		
8991 Spring Mountain Way	Archery target laying within the berm		
8949 Spring Mountain Way	Fairy Garden has been placed on the berm		
8899 Spring Mountain Way	Swing (present) and handle bar swing (removed) hanging from tree and chair also placed within the berm. Irrigation has very low pressure.		Present
8821 Spring Mountain Way	Black plastic laying along the berm		
8789 Spring Mountain Way	Soccer net hanging within the berm		Present
8779 Spring Mountain Way	Planter with flowers has been placed within the berm		Present
8719 Spring Mountain Way	Potted plants placed within the perimeter berm		Present
8709 Sping Mountain Way	Solar garden light laying within the berm		Present
8689 Spring Mountain Way	Hammock tied to tree within the berm		Present

Perimeter Berm Follow-up Inspection 5/13/19		
	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>		
9250 Belleza Way	Down palm tree behind bushes	Removed
9260 Belleza Way, Unit 102	Dead tree within the berm needs to be removed	Removed
<u>Santa Barbara HOA</u>		
15260 Laguna Hills Drive	Irrigation pressure very low	Repaired
15370 Laguna Hills Drive	Orange Tree growing within the perimeter berm	Present
15570 Laguna Hills Drive	Dead tree needs to be removed from within the berm	Present
15590 Laguna Hills Drive	Broken Irrigation Head	Repaired
15610 Laguna Hills Drive	Broken Irrigation Head	Repaired
<u>Beverly Hills HOA</u>		
<u>Monterey HOA</u>		
8929 Spring Mountain Way	Chopped up tree within the perimeter berm - needs to be removed.	Present
8879 Spring Mountain Way	Broken Irrigation Head (repaired) and Large dead bush within perimeter berm	Present
8829 Spring Mountain Way	Wax tree has grown too large within the berm - needs to be trimmed.	Present
8811 Spring Mountain Way	Banana trees growing within the berm - needs to be removed.	Present
8799 Spring Mountain Way	Banana trees growing within the berm, Bird of paradise has grown and needs trimming.	
8729/8739 Spring Mountain Way	Dead trees need to be removed from within the berm	Present
8813 Spring Mountain Way	Sabal Palm is leaning quite a bit. Have landscaper inspect and see if it needs to be cut down.	Present
<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. Trash along this area (plastic bags and glass bottles) needs 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	Lots of trash is present and needs to be picked up.	Present

Sabrina Burnette

From: Christopher Pepin <cpepin@communityfieldservices.com>
Sent: Monday, May 13, 2019 8:55 PM
To: Sabrina Burnette
Subject: FW: Trimming & Shaping two Oak Trees behind 8827 Spring Mountain Way in Laguna Lakes - Agenda Item

Please add under New Business: Resident Request to have the oak tree tops pruned behind 8827 Spring Mountain Way

Below email is the official request and also pictures.

Thank you!

Christopher Pepin
Community Field Services Inc.



(239)284-6662
cpepin@communityfieldservices.com
www.communityfieldservices.com

From: Dorota Pepin <dpepin@communityfieldservices.com>
Sent: Monday, May 13, 2019 1:36 PM
To: Christopher Pepin <cpepin@communityfieldservices.com>
Subject: Fwd: Trimming & Shaping two Oak Trees behind 8827 Spring Mountain Way in Laguna Lakes





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From: Gene Binion <gsbinion@yahoo.com>

Sent: Monday, May 13, 2019 1:31:40 PM

To: Dorota Pepin

Subject: Trimming & Shaping two Oak Trees behind 8827 Spring Mountain Way in Laguna Lakes

These two trees are top heavy and we are concerned they may do damage to our property during high winds. We purchased this house in 2014 and we are unaware of any trimming of the tops since we have lived here. Anticipated damage would have a negative effect on our patio, furniture, and gutters as well as the tile roof. We have observed the bottom limbs being trimmed on one occasion.

Sent from my iPhone

**LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT**

Financial Report

April 30, 2019
unaudited

Prepared by:
Premier District Management

Balance Sheet
Laguna Lakes Community Development District
April 30, 2019

	<u>GENERAL FUND</u>	<u>SERIES 2017 DEBT SERVICE FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash - Operating	37,840.91	0.00	37,840.91
Cash - Money Market	383,679.28	0.00	383,679.28
Due To/From 001/203	(118,638.64)	0.00	(118,638.64)
Due To/From 001/203	0.00	118,638.64	118,638.64
Investments-Reserve Fund	0.00	36,992.19	36,992.19
Investments - Revenue Fund	0.00	403,732.17	403,732.17
Prepaid Items	3,462.50	0.00	3,462.50
Deposits	500.00	0.00	500.00
TOTAL ASSETS	<u>306,844.05</u>	<u>559,363.00</u>	<u>866,207.05</u>
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts Payable	6,081.18	0.00	6,081.18
Accrued Expenses	2,049.80	0.00	2,049.80
TOTAL LIABILITIES	<u>8,130.98</u>	<u>0.00</u>	<u>8,130.98</u>
FUND BALANCES			
Nonspendable			
Prepaid Items	3,462.50	0.00	3,462.50
Deposits	500.00	0.00	500.00
Restricted			
Debt Service	0.00	559,363.00	559,363.00
Assigned			
Unassigned			
Unassigned	294,750.57	0.00	294,750.57
TOTAL FUND BALANCES	<u>298,713.07</u>	<u>559,363.00</u>	<u>858,076.07</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>306,844.05</u>	<u>559,363.00</u>	<u>866,207.05</u>

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending April 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>APR 30, 2019 ACTUAL</u>
<u>Revenues</u>						
Interest - Investments	500	292	7,568	7,277	(1,514)	1,518
Interest - Tax Collector	0	0	227	227	0	0
Special Assmnts- Tax Collector	460,119	268,403	447,402	178,999	(97)	10,417
Special Assmnts- Delinquent	0	0	8	8	0	0
Special Assmnts- Discounts	(18,405)	(10,736)	(16,698)	(5,962)	(91)	0
Other Miscellaneous Revenues	100	58	5,180	5,122	(5,182)	0
Total Revenues	442,314	258,017	443,687	185,671	(100)	11,935
<u>Expenses</u>						
<u>Administrative</u>						
P/R-Board Of Supervisors	11,000	6,417	4,400	2,017	40	0
Payroll Fees	600	350	526	(176)	88	95
Employment Taxes	842	491	409	82	49	0
Profserv-Mgmt Consulting Serv	51,351	29,955	29,955	0	58	4,279
Profserv-Property Appraiser	614	358	614	(256)	100	0
Profserv-Special Assessment	6,119	3,570	3,239	330	53	463
Postage And Freight	400	233	0	233	0	0
Insurance - General Liability	8,600	5,017	4,848	169	56	693
Printing And Binding	150	88	0	88	0	0
Miscellaneous Services	350	204	0	204	0	0
Misc-Assessmnt Collection Cost	921	537	459	78	50	0
Misc-Web Hosting	650	379	0	379	0	0
Office Supplies	50	29	0	29	0	0
Total Administrative	81,647	47,628	44,450	3,177	54	5,530
<u>Administrative-Regulatory/Compliance</u>						
Profserv-Arbitrage Rebate	600	350	1,000	(650)	167	0
Profserv-Dissemination Agent	1,000	583	0	583	0	0
Profserv-Engineering	2,500	1,458	0	1,458	0	0
Profserv-Legal Services	3,000	1,750	387	1,363	13	65
Profserv-Trustee Fees	4,500	2,625	3,160	(535)	70	0
Auditing Services	3,400	1,983	0	1,983	0	0
Legal Advertising	2,000	1,167	0	1,167	0	0
Annual District Filing Fee	175	102	175	(73)	100	0
Total Administrative-Regulatory/Compliance	17,175	10,018	4,722	5,296	27	65
<u>Field</u>						
Profserv-Field Management	12,754	7,440	7,440	0	58	1,063
R&M-General	2,000	1,167	1,734	(568)	87	0
Total Field	14,754	8,607	9,174	(568)	62	1,063
<u>Perimeter & Wall</u>						
R&M-Mulch	14,000	8,167	11,557	(3,390)	83	0
R&M-Plant Replacement	3,000	1,750	2,175	(425)	73	573
R&M-Wall	20,000	11,667	39,985	(28,318)	200	0
Total Perimeter & Wall	37,000	21,584	53,717	(32,133)	145	573

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending April 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>APR 30, 2019 ACTUAL</u>
<u>Irrigation Services</u>						
Contracts-Irrigation	25,800	15,050	19,140	(4,090)	74	2,150
Utility - Water	35,000	20,417	22,713	(2,297)	65	3,123
Electricity - Irrigation	14,000	8,167	7,610	556	54	1,137
R&M-Irrigation	22,074	12,877	7,254	5,623	33	40
Improvements-Irrigation	8,192	4,779	1,393	3,386	17	0
Reserve - Irrigation	75,000	43,750	0	43,750	0	0
Total Irrigation Services	180,066	105,040	58,110	46,928	32	6,450
<u>Lakes and Ponds</u>						
Contracts-Fountain	1,500	875	1,188	(313)	79	396
Contracts-Lake & Wetland	12,300	7,175	9,260	(2,085)	75	1,160
Electricity - Fountains	21,510	12,548	12,032	515	56	1,821
R&M-Fountain	10,000	5,833	569	5,264	6	84
R&M-Lake	6,500	3,792	6,253	(2,461)	96	600
Total Lakes and Ponds	51,810	30,223	29,302	920	57	4,061
<u>Capital Expenditures & Projects</u>						
Capital Outlay	20,000	11,667	0	11,667	0	0
Total Capital Expenditures & Projects	20,000	11,667	0	11,667	0	0
<u>Debt Service</u>						
<u>Other (Sources)/Uses</u>						
Total Expenses	402,452	234,767	199,475	35,287	50	17,742
Excess Revenue Over (Under) Expenditures	39,862	23,250	244,212	150,384	(613)	(5,807)

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

Debt 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>APR 30, 2019 ACTUAL</u>
<u>Revenues</u>						
Interest - Investments	50	29	435	406	(869)	64
Interest - Tax Collector	0	0	213	213	0	0
Special Assessments - Tax Collector	421,501	245,876	419,824	173,948	(100)	9,775
Special Assessments - Delinquent	0	0	8	8	0	0
Special Assessments - Discounts	(16,880)	(9,835)	(15,669)	(5,834)	(93)	0
Total Revenues	404,691	236,070	404,811	168,741	(100)	9,839
<u>Expenses</u>						
<u>Debt Service</u>						
Principal Debt Retirement	195,000	113,750	0	113,750	0	0
Interest Expense	210,450	122,763	79,780	42,983	38	0
Total Debt Service	405,450	236,513	79,780	156,733	20	0
<u>Other (Sources)/Uses</u>						
Total Expenses	405,450	236,513	79,780	156,733	20	0
Excess Revenue Over (Under) Expenditures	(759)	(443)	325,031	12,008	42,824	9,839

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

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>Budget</u>	<u>Jun</u> <u>Budget</u>	<u>Jul</u> <u>Budget</u>	<u>Aug</u> <u>Budget</u>	<u>Sep</u> <u>Budget</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	42	42	42	42	42	500	7,568
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	38,343	38,343	38,343	38,343	38,343	460,119	447,402
Special Assmnts- Delinquent	0	8	0	0	0	0	0	0	0	0	0	0	0	8
Special Assmnts- Discounts	0	(3,749)	(12,008)	(446)	(408)	(87)	0	(1,534)	(1,534)	(1,534)	(1,534)	(1,534)	(18,405)	(16,698)
Other Miscellaneous Revenues	343	4,837	0	0	0	0	0	8	8	8	8	8	100	5,180
Total Revenues	570	95,091	290,592	16,230	19,110	10,161	11,935	36,859	36,859	36,859	36,859	36,859	442,314	443,687
<u>Expenses</u>														
<u>Administrative</u>														
P/R-Board Of Supervisors	800	800	0	800	0	2,000	0	917	917	917	917	917	11,000	4,400
Payroll Fees	92	46	111	46	0	136	95	50	50	50	50	50	600	526
Employment Taxes	66	112	0	131	0	100	0	70	70	70	70	70	842	409
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	29,955
Profserv-Property Appraiser	0	614	0	0	0	0	0	51	51	51	51	51	614	614
Profserv-Special Assessment	463	463	463	463	463	463	463	510	510	510	510	510	6,119	3,239
Postage And Freight	0	0	0	0	0	0	0	33	33	33	33	33	400	0
Insurance - General Liability	693	693	693	693	693	693	693	717	717	717	717	717	8,600	4,848
Printing And Binding	0	0	0	0	0	0	0	13	13	13	13	13	150	0
Miscellaneous Services	0	0	0	0	0	0	0	29	29	29	29	29	350	0
Misc-Assessmnt Collection Cost	0	230	230	0	0	0	0	77	77	77	77	77	921	459
Misc-Web Hosting	0	0	0	0	0	0	0	54	54	54	54	54	650	0
Office Supplies	0	0	0	0	0	0	0	4	4	4	4	4	50	0
Total Administrative	6,393	7,237	5,776	6,412	5,435	7,671	5,530	6,804	6,804	6,804	6,804	6,804	81,647	44,450
<u>Administrative-Regulatory/Compliance</u>														
Profserv-Arbitrage Rebate	0	0	1,000	0	0	0	0	50	50	50	50	50	600	1,000
Profserv-Dissemination Agent	0	0	0	0	0	0	0	83	83	83	83	83	1,000	0
Profserv-Engineering	0	0	0	0	0	0	0	208	208	208	208	208	2,500	0
Profserv-Legal Services	0	129	65	0	65	65	65	250	250	250	250	250	3,000	387
Profserv-Trustee Fees	0	0	3,160	0	0	0	0	375	375	375	375	375	4,500	3,160
Auditing Services	0	0	0	0	0	0	0	283	283	283	283	283	3,400	0
Legal Advertising	0	0	0	0	0	0	0	167	167	167	167	167	2,000	0
Annual District Filing Fee	175	0	0	0	0	0	0	15	15	15	15	15	175	175
Total Administrative-Regulatory/Compliance	175	129	4,225	0	65	65	65	1,431	1,431	1,431	1,431	1,431	17,175	4,722
<u>Perimeter & Wall</u>														
R&M-Mulch	0	0	0	0	0	11,557	0	1,167	1,167	1,167	1,167	1,167	14,000	11,557
R&M-Plant Replacement	900	252	0	450	0	0	573	250	250	250	250	250	3,000	2,175
R&M-Wall	0	0	0	0	11,996	27,990	0	1,667	1,667	1,667	1,667	1,667	20,000	39,985
Total Perimeter & Wall	900	252	0	450	11,996	39,547	573	3,084	3,084	3,084	3,084	3,084	37,000	53,717
<u>Field</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	7,440

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

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>Budget</u>	<u>Jun</u> <u>Budget</u>	<u>Jul</u> <u>Budget</u>	<u>Aug</u> <u>Budget</u>	<u>Sep</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>
R&M-General	698	276	760	0	0	0	0	167	167	167	167	167	2,000	1,734
Total Field	1,761	1,339	1,823	1,063	1,063	1,063	1,063	1,230	1,230	1,230	1,230	1,230	14,754	9,174
<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	19,140
Utility - Water	0	0	7,699	4,794	3,749	3,347	3,123	2,917	2,917	2,917	2,917	2,917	35,000	22,713
Electricity - Irrigation	0	1,995	1,076	1,126	1,112	1,165	1,137	1,167	1,167	1,167	1,167	1,167	14,000	7,610
R&M-Irrigation	5,837	430	783	132	0	32	40	1,840	1,840	1,840	1,840	1,840	22,074	7,254
Improvements-Irrigation	1,393	0	0	0	0	0	0	683	683	683	683	683	8,192	1,393
Reserve - Irrigation	0	0	0	0	0	0	0	6,250	6,250	6,250	6,250	6,250	75,000	0
Total Irrigation Services	9,380	4,575	11,708	8,332	10,971	6,694	6,450	15,007	15,007	15,007	15,007	15,007	180,066	58,110
<u>Lakes and Ponds</u>														
Contracts-Fountain	396	0	0	396	0	0	396	125	125	125	125	125	1,500	1,188
Contracts-Lake & Wetland	1,350	1,350	1,350	1,350	1,350	1,350	1,160	1,025	1,025	1,025	1,025	1,025	12,300	9,260
Electricity - Fountains	0	3,338	1,634	1,820	1,696	1,725	1,821	1,793	1,793	1,793	1,793	1,793	21,510	12,032
R&M-Fountain	0	0	106	151	0	229	84	833	833	833	833	833	10,000	569
R&M-Lake	63	0	0	174	216	5,200	600	542	542	542	542	542	6,500	6,253
Total Lakes and Ponds	1,809	4,688	3,090	3,891	3,262	8,504	4,061	4,318	4,318	4,318	4,318	4,318	51,810	29,302
<u>Capital Expenditures & Projects</u>														
Capital Outlay	0	0	0	0	0	0	0	1,667	1,667	1,667	1,667	1,667	20,000	0
Total Capital Expenditures & Projects	0	0	0	0	0	0	0	1,667	1,667	1,667	1,667	1,667	20,000	0
<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	33,541	33,541	33,541	33,541	33,541	402,452	199,475
Excess Revenue Over (Under) Expenditures	(19,848)	76,871	263,970	(3,918)	(13,682)	(53,383)	(5,807)	3,318	3,318	3,318	3,318	3,318	39,862	244,212

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>Budget</u>	<u>Jun</u> <u>Budget</u>	<u>Jul</u> <u>Budget</u>	<u>Aug</u> <u>Budget</u>	<u>Sep</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>YTD</u> <u>Actual</u>
Revenues														
Interest - Investments	47	55	90	59	63	57	64	4	4	4	4	4	50	435
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	35,125	35,125	35,125	35,125	35,125	421,501	419,824
Special Assessments - Delinquent	0	8	0	0	0	0	0	0	0	0	0	0	0	8
Special Assessments - Discounts	0	(3,518)	(11,268)	(419)	(383)	(82)	0	(1,405)	(1,405)	(1,405)	(1,405)	(1,405)	(16,860)	(15,669)
Total Revenues	260	84,170	271,933	13,795	16,638	8,176	9,839	33,724	33,724	33,724	33,724	33,724	404,691	404,811
Expenses														
Debt Service														
Principal Debt Retirement	0	0	0	0	0	0	0	16,250	16,250	16,250	16,250	16,250	195,000	0
Interest Expense	0	79,780	0	0	0	0	0	17,538	17,538	17,538	17,538	17,538	210,450	79,780
Total Debt Service	0	79,780	0	0	0	0	0	33,788	33,788	33,788	33,788	33,788	405,450	79,780
Other (Sources)/Uses														
Total Expenses	0	79,780	0	0	0	0	0	33,788	33,788	33,788	33,788	33,788	405,450	79,780
Excess Revenue Over (Under) Expenditures	260	4,390	271,933	13,795	16,638	8,176	9,839	(64)	(64)	(64)	(64)	(64)	(759)	325,031

LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT

Cash and Investment Report

April 30, 2019

Account Name	Bank Name	Yield	Balance
<u>General Fund</u>			
VNB - Operating Checking	Valley National	0.00%	38,320.73
VNB - Money Market Account	Valley National	2.45%	383,679.28
		<i>Subtotal</i>	\$ 422,000.01
 <u>Debt Service Fund</u>			
Series 2017 - Revenue Account	US Bank	0.15%	403,732.14
Series 2017 - Reserve Account	US Bank	0.00%	37,039.47
		<i>Subtotal</i>	\$ 440,771.61
		TOTAL	\$ 862,772

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
51.59% 48.41%

Distribution	Gross Amount Received	Discounts/ (Penalties)	Collection Cost	Net Amount Received	ALLOCATION	
					General Fund	Debt Fund
October	-	-	-	-	-	-
November	22,732	(920)	-	21,812	11,727	11,005
	158,273	(6,331)	(445)	151,497	81,653	76,620
December	557,904	(22,312)	(445)	535,147	287,823	270,081
	26,915	(963)	-	25,952	13,885	13,030
January	29,240	(865)	-	28,375	15,085	14,155
February	35,030	(791)	-	34,239	18,072	16,958
March	16,940	(169)	-	16,771	8,739	8,201
April	20,192	-	-	20,192	10,417	9,775
May				-	-	-
June				-	-	-
July				-	-	-
August				-	-	-
September				-	-	-
TOTAL	867,226	(32,351)	(890)	833,985	447,401	419,825
BALANCE REMAINING					\$ 10,557	\$ 9,959

TOTAL ASSESSMENTS	\$	887,742	PERCENT COLLECTED	97.69%
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**Laguna Lakes Community Development District
Reconciliation - Valley National 9693 OP**

Run: 5/14/2019 @ 11:17 AM

Page: 1

Closing Balance from Previous Statement.....	3/29/2019	46,407.72
1 Deposits and Other Additions Totaling.....		20,192.13
11 Checks and Other Withdrawals Totaling.....		835,744.26
1 Adjustments Totaling.....		403,733.00
1 Voids Totaling.....		403,732.14
Service Charge.....		0.00
Interest Earned.....		0.00
Closing Balance for this Statement.....	4/30/2019	38,320.73
Difference.....		0.00

Cash Balance from General Ledger.....	4/30/2019	37,840.91
Open Activity from Bank Register.....		(479.82)
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		38,320.73

Date	Reference	To	Void Description	Amount
✓ 4/25/2019	0004567	US Bank	Void check 0004567	-403,732.14
Total Voids:				-403,732.14

Date	Reference	Deposit Description	Amount
✓ 4/15/2019	DEP	Tax Collector - Direct Deposit	20,192.13
Total Deposits:			20,192.13

Date	Check	To	Check Description	Amount
✓ 4/02/2019	0004560	Everglades Pinestraw, Inc.	Perimeter Walls Pinestraw and Installation	11,556.90
✓ 4/02/2019	0004561	Lake & Wetland Management	April Lake Maintenance	1,160.00
✓ 4/02/2019	EFT	FPL	Electric 02/20/19 - 03/21/19	2,889.10
✓ 4/03/2019	0004562	Premier District Management	District Management & Field Services - APR 2019	5,804.82
✓ 4/05/2019	EFT	ADP	Payroll Processing Fees	95.00
✓ 4/10/2019	0004563	Irrigation Specialists	Invoices 9525, 9531	2,190.00
✓ 4/10/2019	0004564	Persson Cohen & Mooney, PA	General Legal Services - MAR 2019	64.50
✓ 4/10/2019	EFT	Lee County Utilities	Water Services 02/01/19 - 03/01/19	3,346.75
✓ 4/17/2019	0004565	Community Field Services	Work Order 1298- Installation of 66 Drain Markers, Work Order 1296 - Cut 14 Holly Trees Along Bass Rd and Gladolius Dr	1,172.91
✓ 4/25/2019	0004567	US Bank	Transfer of FY 2019 net assessment receipts to bond trustee	403,732.14
✓ 4/25/2019	0004568	US Bank	Transfer of FY 2019 net assessment receipts to bond trustee	403,732.14
Total Checks:				835,744.26

Date	Reference	Adjustment Description	Amount
✓ 4/25/2019	TXFR	Transfer from Investment to Checking account	403,733.00
Total Adjustments:			403,733.00

Run: 5/14/2019 at 11:18 AM

Laguna Lakes Community Development District

Page: 1

Check Register from 4/01/2019 to 4/30/2019

Valley National 9693 OP

<u>Check</u>	<u>Date</u>	<u>Vendor / Description</u>	<u>Check / Payment</u>
0004560	4/02/2019	[EVERGLADES] Everglades Pinestraw, Inc. (Perimeter Walls Pinestraw and Installation)	11,556.90
0004561	4/02/2019	[LAKE & WETLAND] Lake & Wetland Management (April Lake Maintenance)	1,160.00
EFT	4/02/2019	[FPL] FPL (Electric 02/20/19 - 03/21/19)	2,889.10
0004562	4/03/2019	[PREMIER DISTRICT] Premier District Management (District Management & Field Services - APR 2019)	5,804.82
EFT	4/05/2019	[ADP] ADP (Payroll Processing Fees)	95.00
0004563	4/10/2019	[IRRIGATION SPECIALISTS] Irrigation Specialists (Invoices 9525, 9531)	2,190.00
0004564	4/10/2019	[PERSSON] Persson Cohen & Mooney, PA (General Legal Services - MAR 2019)	64.50
EFT	4/10/2019	[LEE COUNTY UTILITIES - AUTOPAY] Lee County Utilities (Water Services 02/01/19 - 03/01/19)	3,346.75
0004565	4/17/2019	[COMMUNITY FIELD] Community Field Services (Work Order 1298- Installation of 66 Drain Markers, Work Order 1296 - Cut 14 Holly Trees Along Bass Rd and Gladolius Dr)	1,172.91
0004566	4/23/2019	[VERTEX] Vertex Water Features (Invoices I4390, I4391)	479.82
0004567[VOID]	4/25/2019	[US BANK] US Bank (Transfer of FY 2019 net assessment receipts to bond trustee)	403,732.14
0004568	4/25/2019	[US BANK] US Bank (Transfer of FY 2019 net assessment receipts to bond trustee)	403,732.14

Total Checks:**836,224.08**

Closing Balance from Previous Statement.....	3/29/2019	785,894.78
0 Deposits and Other Additions Totaling.....		0.00
0 Checks and Other Withdrawls Totaling.....		0.00
1 Adjustments Totaling.....		-403,733.00
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....	4/30/2019	1,517.50
Closing Balance for this Statement.....	4/30/2019	383,679.28
Difference.....		0.00
<hr/>		
Cash Balance from General Ledger.....	4/30/2019	383,679.28
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		383,679.28
<hr/>		
Date	Reference	Adjustment Description
✓ 4/25/2019	TXFR	
✓ 4/30/2019		Interest Earned
Total Adjustments:		-402,215.50

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Laguna Lakes Community Development District Reconciliation - US Bank Revenue 7000

Page: 1

Closing Balance from Previous Statement.....	3/31/2019	0.03	
0 Deposits and Other Additions Totaling.....		0.00	
0 Checks and Other Withdrawals Totaling.....		0.00	
1 Adjustments Totaling.....		403,732.14	
0 Voids Totaling.....		0.00	
Service Charge.....		0.00	
Interest Earned.....		0.00	
Closing Balance for this Statement.....	4/30/2019	403,732.17	
Difference.....		0.00	
<hr/>			
Cash Balance from General Ledger.....	4/30/2019	403,732.17	
Open Activity from Bank Register.....		0.00	
Adjustment for Service Charges and Interest.....		0.00	
General Ledger Reconciliation to Statement.....		403,732.17	
<hr/>			
Date	Reference	Adjustment Description	Amount
✓ 4/25/2019	ADJ	To record check #4568 sent to bond trustee (net FY 2019 assessments collected to date)	403,732.14
Total Adjustments:			403,732.14

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Laguna Lakes Community Development District
Reconciliation - US Bank Reserve 7003

Page: 1

Closing Balance from Previous Statement.....	3/31/2019	36,975.90	
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.....	4/01/2019	63.57	
Closing Balance for this Statement.....	4/30/2019	37,039.47	
Difference.....		0.00	
<hr/>			
Cash Balance from General Ledger.....	4/30/2019	36,992.19	
Open Activity from Bank Register.....		0.00	
Adjustment for Service Charges and Interest.....		0.00	
General Ledger Reconciliation to Statement.....		36,992.19	
<hr/>			
Date	Reference	Adjustment Description	Amount
✓ 4/01/2019		Interest Earned	63.57
Total Adjustments:			<u>63.57</u>

RESOLUTION 2019-03**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT,
APPROVING THE BUDGET FOR FISCAL YEAR 2020 AND
SETTING A PUBLIC HEARING THEREON PURSUANT TO
FLORIDA LAW**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board a proposed operating budget for Fiscal Year 2020; a copy of which is attached hereto; and

WHEREAS, the Board of Supervisors has considered said proposed budget and desires to set the required public hearing thereon;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE LAGUNA LAKES COMMUNITY
DEVELOPMENT DISTRICT;**

1. The budget proposed by the District Manager for Fiscal Year 2020 is hereby approved as the basis for conducting a public hearing to adopt said budget.

2. A public hearing on said approved budget is hereby declared and set for the following date, time and place:

Date: August 28th, 2019

Time: 4:30 pm

Place: Lakes Regional Library
15290 Bass Road
Fort Myers, FL 33908

Notice of this public hearing shall be published in the manner prescribed in Florida Law.

Adopted this 22nd day of May 2019.

Secretary/Assistant Secretary

Chair/Vice Chair

Laguna Lakes Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Operating Budget

<i>OperatingFund</i>	<u>Actual</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Actual YTD</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2019</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2020</u>
REVENUES								
001.361001.0000 Interest - Investments	133	550	528	500	4,542	1,000	5,542	3,000
001.361006.0000 Interest - Tax Collector	-	108	108	-	227	-	227	-
001.363010.0000 Special Assmnts- Tax Collector	398,364	460,420	460,420	460,119	428,245	31,874	460,119	460,119
001.363050.0000 Special Assmnts- Delinquent	-	-	-	-	8	-	8	-
001.363090.0000 Special Assmnts- Discounts	(14,146)	(16,798)	(16,798)	(18,405)	(16,611)	-	(16,611)	(18,405)
001.369900.0000 Other Miscellaneous Revenues	847	1,000	1,079	100	5,180	-	5,180	100
001.381000.0000 Interfund Transfer - In	-	131,178	113,785	-	-	-	-	-
001.384010.0000 Loan/Note Proceeds	-	-	-	-	-	-	-	-
TOTAL REVENUES	385,198	576,458	559,122	442,314	421,591	32,874	454,465	444,814
EXPENSES								
<u>Administrative</u>								
001.511001.0000 P/R-Board Of Supervisors	11,600	11,000	10,800	11,000	2,400	7,000	9,400	11,000
001.512004.0000 Payroll Fees	-	330	497	600	295	350	645	600
001.521001.0000 Employment Taxes	887	-	826	842	309	491	800	842
001.531027.0000 Profserv-Mgmt Consulting Serv	49,855	49,855	49,855	51,351	21,396	29,955	51,351	52,892
001.531035.0000 Profserv-Property Appraiser	614	614	614	614	614	-	614	614
001.531038.0000 Profserv-Special Assessment	7,780	5,941	5,391	6,119	2,314	3,805	6,119	6,303
001.541006.0000 Postage And Freight	1,209	400	149	400	-	300	300	400
001.545002.0000 Insurance - General Liability	8,461	8,595	8,595	8,600	3,463	5,017	8,480	8,600
001.547001.0000 Printing And Binding	152	150	54	150	-	150	150	150
001.549001.0000 Miscellaneous Services	67	100	33	350	-	250	250	350
001.549009.0000 Misc-Bank Charge	-	30	30	-	-	-	-	-
001.549070.0000 Misc-Assessmnt Collection Cost	860	900	872	921	459	462	921	921
001.549915.0000 Misc-Web Hosting	436	650	372	650	-	3,200	3,200	1,200
001.551002.1001 Office Supplies	-	-	-	50	-	-	-	50
Total Administrative	81,921	78,565	78,088	81,647	31,250	50,980	82,230	83,921

Laguna Lakes Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Operating Budget

<i>OperatingFund</i>	<u>Actual</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Actual YTD</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2019</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2020</u>
<u>Administrative - Regulatory / Compliance</u>								
001.531002.0000 Profserv-Arbitrage Rebate	600	500	500	600	1,000	-	1,000	500
001.531012.0000 Profserv-Dissemination Agent	-	-	-	1,000	-	-	-	1,000
001.531013.0000 Profserv-Engineering	2,000	1,000	405	2,500	-	500	500	2,500
001.531023.0000 Profserv-Legal Services	13,117	4,500	4,394	3,000	258	1,700	1,958	3,000
001.531045.0000 Profserv-Trustee Fees	4,337	4,500	4,327	4,500	3,160	1,340	4,500	4,500
001.532002.0000 Auditing Services	3,400	3,600	3,600	3,400	-	3,400	3,400	3,400
001.548002.0000 Legal Advertising	5,809	1,500	1,932	2,000	-	850	850	2,000
001.554007.0000 Annual District Filing Fee	175	175	175	175	175	-	175	175
Total Administrative - Regulatory / Compliance	29,438	15,775	15,333	17,175	4,593	7,790	12,383	17,075
<u>Field</u>								
001.531016.0000 Profserv-Field Management	12,383	12,383	12,383	12,754	5,314	7,440	12,754	13,137
001.546001.0000 R&M-General	3,694	8,500	7,762	2,000	1,734	7,000	8,734	6,000
001.549069.0000 Misc-Hurricane	-	9,125	9,124	-	-	-	-	-
Total Field	16,077	30,008	29,269	14,754	7,048	14,440	21,488	19,137
<u>Perimeter & Wall</u>								
001.546064.0000 R&M-Mulch	-	11,500	11,416	14,000	-	11,557	11,557	13,000
001.546070.0000 R&M-Plant Replacement	1,221	12,000	11,287	3,000	1,602	1,000	2,602	3,000
001.546071.0000 R&M-Wall	5,200	15,000	14,540	20,000	11,996	27,900	39,896	20,000
Total Perimeter & Wall	6,421	38,500	37,243	37,000	13,598	40,457	54,055	36,000
<u>Irrigation Services</u>								
001.534073.0000 Contracts-Irrigation	47,300	33,000	30,232	25,800	14,840	15,050	29,890	25,800
001.543001.0000 Utility - Water	30,908	43,000	41,985	35,000	16,243	21,000	37,243	38,000
001.543006.0000 Electricity - Irrigation	10,614	14,000	12,727	14,000	5,309	8,400	13,709	14,000
001.546114.0000 R&M-Irrigation	63,777	22,000	18,633	22,074	7,182	7,000	14,182	15,000
001.563006.0000 Improvements-Irrigation	1,233	9,500	(1,233)	8,192	1,393	4,779	6,172	8,192
001.568091.0000 Reserve - Irrigation	34,516	228,000	173,192	75,000	-	-	-	75,000
Total Irrigation Services	188,348	349,500	275,536	180,066	44,967	56,229	101,196	175,992

Laguna Lakes Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Operating Budget

<i>OperatingFund</i>	<u>Actual</u> <u>FY 2017</u>	<u>Budget</u> <u>FY 2018</u>	<u>Actual</u> <u>FY 2018</u>	<u>Budget</u> <u>FY 2019</u>	<u>Actual YTD</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2019</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2020</u>
<u>Lakes & Ponds</u>								
001.534023.0000 Contracts-Fountain	1,803	1,600	1,592	1,500	792	708	1,500	1,500
001.534084.1002 Contracts-Lake & Wetland	17,125	20,000	16,500	12,300	6,750	7,175	13,925	12,300
001.543020.0000 Electricity - Fountains	19,855	21,510	20,291	21,510	8,487	10,500	18,987	21,510
001.546032.0000 R&M-Fountain	11,955	10,000	6,996	10,000	257	4,000	4,257	10,000
001.546042.0000 R&M-Lake	7,712	11,000	6,524	6,500	453	37,200	37,653	36,000
Total Lakes & Ponds	58,450	64,110	51,903	51,810	16,739	59,583	76,322	81,310
<u>Capital Expenditures & Projects</u>								
001.564043.0000 Capital Outlay	79,689	-	-	20,000	-	-	-	31,379
Total Capital Expenditures & Projects	79,689	-	-	20,000	-	-	-	31,379
<u>Debt Service</u>								
001.571001.0000 Principal Debt Retirement	35,888	-	-	-	-	-	-	-
001.572001.0000 Interest Expense	7,511	-	-	-	-	-	-	-
Total Debt Service	43,399	-	-	-	-	-	-	-
<u>Other Sources/Uses</u>								
Total Other Sources/Uses	-	-	-	-	-	-	-	-
TOTAL EXPENSES	503,743	576,458	487,372	402,452	118,195	229,479.00	347,674.00	444,813.72
Excess Revenue Over (Under) Expenditures	(118,545)	-	71,750	39,862	303,396	(196,605)	106,791	0
Fund Balance Beginning	101,297	(17,247)	(17,247)	54,983			54,983	161,774
Fund Balance Ending	(17,247)	62,092	54,983	293,978			161,774	236,774

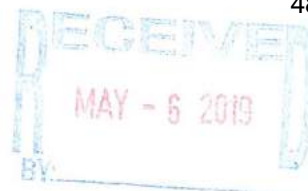


Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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



May 1, 2019

Board of Supervisors
Laguna Lakes Community Development District
Lee County, Florida

This letter is intended to communicate certain matters related to the planned scope and timing of our audit of Laguna Lakes Community Development District's financial statements as of and for the year ending September 30, 2018.

Communication

Effective two-way communication between our firm and the Board of Supervisors is important to understanding matters related to the audit and developing a constructive working relationship.

Your insights may assist us in understanding Laguna Lakes Community Development District and its environment, identifying appropriate sources of audit evidence and providing information about specific transactions or events. We will discuss with you your oversight of the effectiveness of internal control and any areas where you request additional procedures to be undertaken. We expect that you will timely communicate to us any matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing and extent of audit procedures, your suspicion or detection of fraud, or any concerns you may have about the integrity or competence of senior management.

We will timely communicate to you any fraud involving senior management and other fraud that causes a material misstatement of the financial statements, instances of noncompliance with laws and regulations that come to our attention (unless they are clearly inconsequential), and disagreements with management and other serious difficulties encountered in performing the audit. We also will communicate to you and to management any significant deficiencies or material weaknesses in internal control that become known to us during the course of the audit. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing after the audit.

Fort Pierce / Stuart

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Private Companies practice Section

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Laguna Lakes Community Development District
May 1, 2019
Page 2

Independence

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence standards. Our policies address financial interests, business and family relationships, and non-audit services that may be thought to bear on independence. Also, if an immediate family member or close relative of a partner or professional employee is employed by a client in a key position, the incident must be reported and resolved in accordance with firm policy. In addition, our policies restrict certain non-audit services that may be provided by Berger, Toombs, Elam, Gaines, and Frank and require audit clients to accept certain responsibilities in connection with the provision of permitted non-attest services.

The Audit Planning Process

Our audit approach places a strong emphasis on obtaining an understanding of how your District functions. This enables us to identify key audit components and tailor our procedures to the unique aspects of your operations. The development of a specific audit plan will begin by meeting with you and with management to obtain an understanding of your District's objectives, strategies, risks and performance.

As part of obtaining an understanding of your District and its environment, we will obtain an understanding of internal control. We will use this understanding to identify risks of material misstatement, which will provide us with a basis for designing and implementing responses to the assessed risks of material misstatement. We will also obtain an understanding of the users of the financial statements in order to establish an overall materiality level for audit purposes. We will conduct formal discussions among engagement team members to consider how and where your financial statements might be susceptible to material misstatement due to fraud or error.

The Concept of Materiality in Planning and Executing the Audit

We apply the concept of materiality in both planning and performing the audit; evaluating the effect of identified misstatements on the audit and the effect of uncorrected misstatements, if any, on the financial statements; and forming the opinion in our report on the financial statements, and determining or reporting in accordance with *Government Auditing Standards* and other compliance reporting requirements. Our determination of materiality is a matter of professional judgment and is affected by our perception of the financial information needs of users of the financial statements. We establish performance materiality at an amount less than materiality for the financial statements as a whole to allow for the risk of misstatements that may not be detected by the audit. We use performance materiality for purposes of assessing the risks of material misstatement and determining the nature, timing and extent of further audit procedures.

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The Concept of Materiality in Planning and Executing the Audit (Continued)

Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements as well as financial statements of future periods. We will accumulate misstatements identified during the audit, other than those that are clearly trivial. At the end of the audit, we will inform you of all individual uncorrected misstatements aggregated by us in connection with our evaluation of our audit test results.

Our Approach to Internal Control Relevant to the Audit

Our audit of the financial statements will include obtaining an understanding of internal control sufficient to plan the audit and determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or identify significant deficiencies or material weaknesses. Our review and understanding of Laguna Lakes Community Development District's internal control is not undertaken for the purpose of expressing an opinion on the effectiveness of internal control.

We will issue a report on internal control related to the financial statements. This report describes the scope of testing of internal control and the results of our tests of internal control. Our report on internal control will include any significant deficiencies and material weaknesses in internal controls of which we become aware of as a result of our understanding and testing of internal controls consistent with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States.

Timing of the Audit

We have scheduled preliminary audit field work for May 2019. Management's adherence to its closing schedule and timely completion of information used by us in performance of the audit is essential to timely completion of the audit.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to Laguna Lakes Community Development District.

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This communication is intended solely for the information and use of the Laguna Lakes Community Development District Board of Supervisors and is not intended to be, and should not be, used by anyone other than this specified party.

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