

**LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT**



**AUGUST 28, 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

August 21st, 2019


Dear Supervisors,

The regular meeting of the Laguna Lakes Community Development District Board of Supervisors will be held on Wednesday, August 28th, 2019 at 4:30 p.m. at the Lakes Regional Library on 15290 Bass Road in Fort Myers, FL. The Agenda is included in Section 3 and the points of interest are as follows:

- As per usual, enclosed are the regular Meeting Minutes and the Financials for July.
- This meeting will Include the Budget Adoption Public Hearing and Resolutions 2019-04 & 2019-05, for Approval of the Budget and Authorizing Assessments is Included.
- Updates will be given on the erosion repair, the oak tree pruning and berm exception.
- Soil sample proposal enclosed
- Field Manager's report and soil sample proposal.
- Any other information or handouts will be distributed at the meeting

Any supporting documents not enclosed will be distributed at the meeting. The **next meeting is scheduled for September 25, 2019**, if there are any questions or requests prior to the meeting, feel free to contact me.

Respectfully,



Calvin Teague
District Manager

Laguna Lakes Community Development District

Meeting Agenda

August 28, 2019 at 4:30 PM

1. Call to Order and Roll Call
2. Approval of the Agenda
3. Audience Comments on Agenda Items
4. Budget Public Hearing
 - A. Resolution 2019-04
 - B. Resolution 2019-05
5. Approval of Meeting Minutes
 - A. Regular Meeting Minutes from July 24, 2019
6. Old Business
 - A. Erosion Repair Fiscal Year 2019 Update
 - B. Oak Tree Pruning at 8827 Spring Mountain Way Update
 - C. Mr. Hornisch's Request for Reconsideration of Berm Exception Update
7. New Business
 - A. Fountain Cleaning Renewal Letter
 - B. Lake & Wetlands Soil Sample Proposal
8. Field Manager
 - A. Field Manager's Report for August
 - B. Perimeter Berm Follow-up
9. District Manager
 - A. Financial Statements for July
 - B. Website Update
 - C. Follow-up
10. Attorney's Report
11. Engineer's Report
12. Supervisor's Requests/Comments
13. Audience comments
14. Adjournment

Next Meeting: September 25, 2019 at 4:30 PM

LAGUNA LAKES

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2020

Approved Tentative Budget - May 22, 2019

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

<i>Operating Fund</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>Operating Fund</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>Operating Fund</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	347,674	444,814
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

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

<i>Debt Service Fund</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								
202.361001.0000 Interest - Investments	38	50	464	-	-	-	-	-
202.363010.0000 Special Assmnts- Tax Collector	421,128	421,501	-	-	-	-	-	-
202.363090.0000 Special Assmnts- Discounts	(14,954)	(16,860)	-	-	-	-	-	-
203.361001.0000 Interest - Investments	-	-	22,829	50	314	29	343	50
203.361006.0000 Interest - Tax Collector	-	-	114	-	213	-	213	-
203.363010.0000 Special Assessments - Tax Collector	-	-	427,029	421,501	401,848	19,653	421,501	421,501
203.363050.0000 Special Assessments - Delinquent	-	-	-	-	8	-	8	-
203.363090.0000 Special Assessments - Discounts	-	-	(15,502)	(16,860)	(15,587)	-	(15,587)	(16,860)
203.381000.0000 Interfund Transfer-In	-	-	20,941	-	-	-	-	-
203.384010.0000 Series 2017A-1 Bond Proceeds	101,043	-	113,785	-	-	-	-	-
203.385000.0000 Proceeds of Refunding Bonds	-	-	4,200,000	-	-	-	-	-
Total Revenues	507,255	404,691	4,769,660	404,691	386,796	19,682	406,478	404,691
EXPENSES								
<u>Administrative</u>								
203.549070.0000 Misc-Assessment Collection Cost	-	-	-	-	431	-	431	-
Total Administrative	-	-	-	-	431	-	431	-
<u>Debt Service</u>								
202.571001.0000 Principal Debt Retirement	185,000	195,000	-	-	-	-	-	-
202.571006.0000 Principal Prepayments	5,000	-	-	-	-	-	-	-
202.572001.0000 Interest Expense	219,789	210,450	105,709	-	-	-	-	-
203.571001.0000 Principal Debt Retirement	-	-	-	195,000	-	113,750	113,750	195,000
203.572001.0000 Interest Expense	-	-	46,555	210,450	79,780	122,763	202,543	210,450
203.573002.0000 2017 DS Issuance Costs	-	-	7,750	-	-	-	-	-
Total Debt Service	409,789	405,450	160,014	405,450	79,780	236,513	316,293	405,450

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

Debt Service Fund

	<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>Other Sources/Uses</u>								
202.591000.0000 Operating Transfers-Out	-	-	20,941	-	-	-	-	-
203.591000.0000 Operating Transfers Out	-	-	113,785	-	-	-	-	-
203.591100.0000 Transfer to Escrow Agent	-	-	4,500,709	-	-	-	-	-
Total Other Sources/Uses	-	-	4,635,435	-	-	-	-	-
Total Expenses	409,789	405,450	4,795,449	405,450	80,211	236,513	316,724	405,450
Excess Revenue Over (Under) Expenditures	97,466	(759)	(25,789)	(759)	306,585	(216,831)	89,754	(759)

LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT

SERIES 2017

DEBT SERVICE REQUIREMENTS

Year	Interest	Principal	Payment	Ending Balance	Payment Date
	51,689.00	-	51,689.00	4,762,973.00	May-2018
1	79,779.80				Nov-2018
	79,779.80	249,586.66	409,146.25	4,513,386.34	May-2019
2	75,057.16				Nov-2019
	75,057.16	257,947.81	409,146.25	4,255,438.54	May-2020
3	70,255.42				Nov-2020
	70,255.42	266,589.06	409,146.25	3,988,849.48	May-2021
4	65,373.25				Nov-2021
	65,373.25	275,519.79	409,146.25	3,713,329.68	May-2022
5	60,409.31				Nov-2022
	60,409.31	284,749.71	409,146.25	3,428,579.97	May-2023
6	55,362.21				Nov-2023
	55,362.21	294,288.82	409,146.25	3,134,291.15	May-2024
7	50,230.58				Nov-2024
	50,230.58	304,147.50	409,146.25	2,830,143.65	May-2025
8	45,013.00				Nov-2025
	45,013.00	314,336.44	409,146.25	2,515,807.22	May-2026
9	39,708.02				Nov-2026
	39,708.02	324,866.71	409,146.25	2,190,940.51	May-2027
10	34,314.18				Nov-2027
	34,314.18	335,749.74	409,146.25	1,855,190.76	May-2028
11	31,074.45				Nov-2028
	31,074.45	346,997.36	409,146.25	1,508,193.40	May-2029
12	25,262.24				Nov-2029
	25,262.24	358,621.77	409,146.25	1,149,571.63	May-2030
13	19,255.32				Nov-2030
	19,255.32	370,635.60	409,146.25	778,936.03	May-2031
14	13,047.18				Nov-2031
	13,047.18	383,051.89	409,146.25	395,884.13	May-2032
15	6,631.06				Nov-2032
	6,631.06	395,884.13	409,146.25	-	May-2033
Total	1,393,235	4,762,973	6,188,883	-	

LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT
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ALLOCATION OF FUND BALANCES

AVAILABLE FUNDS

Beginning Fund Balance - Fiscal Year 2020	236,774
Net Change in Fund Balance - Fiscal Year 2020	-
Reserves - Fiscal Year 2020 Additions	-

Total Funds Available (Estimated) - 09/30/2020	236,774
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ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	500	
	Subtotal	500

<u>Assigned Fund Balance</u>	<u>FY 2020</u>
Reserves - Operating	50,000 ⁽¹⁾
Reserves - Irrigation	185,000

Total Allocation of Available Funds	235,000
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Total Unassigned (undesignated) Cash	\$ 1,274
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⁽¹⁾ Represents approximately 3 months of operating expenditures, net of capital expenditures.

LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT

ASSESSMENT RATE COMPARISON - FISCAL YEAR 2019 AND 2020

Unit Type	Units	2019	2020	Percent Change	2019	2020	Percent Change	2019	2020	Percent Change
		O & M Per Unit	O & M Per Unit		Debt Svc Per Unit	Debt Svc Per Unit		Total Per Unit	Total Per Unit	
Single Family 70'	86	745.86	745.86	0%	972.99	972.99	0%	1,718.85	1,718.85	0%
Single Family 70' Pre-Paid (Lot 154)	1	745.86	745.86	0%	98.41	98.41	0%	844.27	844.27	0%
Single Family 50'	168	745.86	745.86	0%	819.36	819.36	0%	1,565.22	1,565.22	0%
SF 50'- Lot 291*	1	745.86	745.86	0%	82.87	82.87	0%	828.73	828.73	0%
Single Family 40'	120	745.86	745.86	0%	742.55	742.55	0%	1,488.41	1,488.41	0%
Single Family 40' Pre-Paid	2	745.86	745.86	0%	75.10	75.10	0%	820.96	820.96	0%
Multi-Family Units	232	745.86	745.86	0%	512.11	512.11	0%	1,257.97	1,257.97	0%
Multi-Family Pre-Paid (MF-Units G204)	1	745.86	745.86	0%	51.80	51.80	0%	797.66	797.66	0%
MF-Units G102/P101/T106*	3	745.86	745.86	0%	51.80	51.80	0%	797.66	797.66	0%
Total Units	614									

RESOLUTION 2019-04

**A RESOLUTION OF THE LAGUNA LAKES COMMUNITY
DEVELOPMENT DISTRICT RELATING TO THE ANNUAL
APPROPRIATIONS OF THE DISTRICT AND ADOPTING THE
BUDGET FOR THE FISCAL YEAR 2020, AND REFERENCING
THE MAINTENANCE AND BENEFIT SPECIAL ASSESSMENTS
TO BE LEVIED BY THE DISTRICT FOR SAID FISCAL YEAR**

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2019, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget and any proposed long-term financial plan or program of the District for future operations (the "Proposed Budget") the District did file a copy of the Proposed Budget with the general purpose local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 0(2)(b) Florida Statutes; and

WHEREAS, on May 22, 2019, the Board set August 28, 2019, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.08(2)(a) Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes requires that, prior to October 1st of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget on a Cash Flow basis, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year; and

WHEREAS, Section 190.021, Florida Statutes provides that the Annual Appropriation Resolution shall also fix the Maintenance Special Assessments and Benefit Special Assessments upon each piece of property within the boundaries of the District benefited, specifically and peculiarly, by the maintenance and/or capital improvement programs of the District, such levy representing the amount of District assessments necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds, in order for the District to exercise its various general and special powers to implement its single and specialized infrastructure provision purpose; and

WHEREAS, the Board of Supervisors of the Laguna Lakes Community Development District finds and determines that the non-ad valorem special assessments it imposes and levies by this Resolution for maintenance on the parcels of property involved will constitute a mechanism by which the property owners lawfully and validly will reimburse the District for those certain special and peculiar benefits the District has determined are received by, and flow to, the parcels of property from the systems, facilities and services being provided, and that the special and peculiar benefits are apportioned in a manner that is fair and reasonable in accordance with applicable assessment methodology and related case law; and

WHEREAS, the Chair of the Board of Supervisors may designate the District Manager or other person to certify the non-ad valorem assessment roll to the Tax Collector in and for Lee County political subdivision on compatible electronic medium tied to the property identification number no later than 15 September 2019 so that the Tax Collector may merge that roll with others into the collection roll from which the November tax notice is to be printed and mailed; and

WHEREAS, the proceeds from the collections of these imposed and levied non-ad valorem assessments shall be paid to the Laguna Lakes Community Development District; and

WHEREAS, the Tax Collector, under the direct supervision of the Florida Department of Revenue performs the state work in preparing, mailing out, collecting and enforcing against delinquency the non-ad valorem assessments of the District using the Uniform Collection Methodology for non-ad valorem assessments; and

WHEREAS, if the Property Appraiser and the Tax Collector have adopted a different technological procedure for certifying and merging the rolls, then that procedure must be worked out and negotiated with Board approval through the auspices of the District Manager before there are any deviations from the provisions of Section 197.3632, Fla. Stat., and Rule 12D-18, Florida Administrative Code.

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

Section 1. The provisions of the whereas clauses are true and correct and are incorporated herein as dispositive.

Section 2. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Treasurer and the office of the Recording Secretary, and is hereby attached to this resolution, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, as amended by the Board, is adopted hereby in accordance with the provisions of Section 190.008(2)(a), Florida Statutes and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures for the Fiscal Year 2020 and/or revised projections for Fiscal Year 2019.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District Recording Secretary in addition to being posted on the District's website and identified as "The Budget for the Laguna Lakes Community Development District for the Fiscal Year Ending September 30, 2020, as Adopted by the Board of Supervisors on August 28, 2019.

Section 3. Appropriations

That there be, and hereby is appropriated out of the revenues of the Laguna Lakes Community Development District, for the Fiscal Year beginning October 1, 2019, and ending September 30, 2020 the sum of eight hundred and fifty thousand and two hundred and sixty four dollars (\$850,264) to be raised by the applicable imposition and levy by the Board of applicable non-ad valorem special assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$444,814
DEBT SERVICE FUNDS	\$405,450
 TOTAL ALL FUNDS	 \$850,264

Section 4. Supplemental Appropriations

The Board may authorize by resolution supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget account to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the applicable department director and the District Manager or Treasurer. The District Manager or Treasurer must establish administrative procedures, which require information on the request forms proving that such transfer requests comply with this section.

Section 5. Maintenance Special Assessment Levy: Fixed and Referenced and to be Levied by the Board

- a. That the Fiscal Year 2019 Maintenance Special Assessment Levy (the "assessment levy") for the assessment upon all the property within the boundaries of the District based upon the special and peculiar benefit received and further based upon reasonable and fair apportionment of the special benefit, shall be in accordance with the attached schedule, which levy represents the amount of three hundred dollars in District assessments necessary to provide for payment during the aforementioned budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds. Said assessment levy shall be distributed as follows:

General Fund O & M

[See Assessment Levy Resolution 2019-05]

- b. The designee of the Chair of the Board of Supervisors of the Laguna Lakes Community Development District shall be the Manager or the Treasurer of the District designated to certify the non-ad valorem assessment roll to the Tax Collector in and for the Lee County political subdivision, in accordance with applicable provisions of State law (Chapters 170, 190 and 197, Fla. Stat.) and applicable rules (Rule 12D-18, Florida Administrative Code) which shall include not only the maintenance special assessment levy but also the total for the debt service levy, as required by and pursuant to law.

Introduced, considered favorably, and adopted this 28th day of August 2019.

Laguna Lakes Community Development District

Chair/Vice Chair

Attest:

Secretary/Assistant Secretary

RESOLUTION 2019-05**A RESOLUTION OF THE BOARD OF SUPERVISORS
OF LAGUNA LAKES COMMUNITY DEVELOPMENT
DISTRICT LEVYING AND IMPOSING NON-AD
VALOREM SPECIAL ASSESSMENTS FOR THE
LAGUNA LAKES COMMUNITY DEVELOPMENT
DISTRICT AND CERTIFYING AN ASSESSMENT ROLL
FOR FISCAL YEAR 2019-2020*****Preamble***

WHEREAS, Laguna Lakes Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Lee County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired certain public improvements within the District and provides certain services in accordance with Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District ("Board") hereby determines to undertake various operations and maintenance activities described in the District's general fund budget for Fiscal Year 2019/2020 attached hereto as Exhibit "A" and incorporated by reference herein ("Operations and Maintenance Budget"); and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Operations and Maintenance Budget for Fiscal Year 2019/2020; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefited lands within the District; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method"); and

WHEREAS, the District has previously levied an assessment for operation and maintenance service, which the District desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit "A"; and

WHEREAS, the District has previously evidenced its intention to utilize the Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, the Board finds that the District's total Operations and Maintenance operation assessments, taking into consideration other revenue sources during Fiscal Year 2019/2020 (defined as October 1, 2019 through September 30, 2020), will amount to \$850,264; and

WHEREAS, the Board finds that the non-ad valorem special assessments it levies and imposes by this resolution for operation and maintenance on the parcels of property involved will reimburse the District for certain special and peculiar benefits received by the property flowing from the maintenance of the improvements, facilities and services apportioned in a manner that is fair and reasonable, in accordance with the applicable assessment methodology as adopted by the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

Section 1. Recitals. The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. Benefit. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the Assessments (as defined below). The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B".

Section 3. Assessment Imposition. A special assessment for operations and maintenance as provided for in Chapter 190, Florida Statutes is hereby imposed and levied on the benefitted lands within the District in accordance with Exhibits "A" and "B" (the "Assessments"). The lien of the Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 4. Collection. The collection of the Assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. Further, the collection of the Assessments will be together with the collection of all other debt service non-ad valorem assessments, if any, which have been levied and certified by the District.

Section 5. Assessment Roll. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to Laguna Lakes Community Development District. The Chairman of the Board designates the District Manager to perform the certification duties. A copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

Section 6. Assessment Roll Amendment. The District Manager shall keep apprised of all updates made to the County property tax roll by the Property Appraiser after the date of this

Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property tax roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the property tax roll in the District records.

Section 7. Conflict. All Resolutions, sections or parts of sections of any Resolutions or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of the District.

PASSED AND ADOPTED this 28th day of August 2019.

**LAGUNA LAKES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Secretary/Assistant Secretary

Chair/Vice Chair

Exhibit A: Budget
Exhibit B: Assessment Roll

**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 July 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
Mark Wessler	Assistant Secretary
Paul Rumbold, Jr.	Assistant Secretary

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.

SECOND ORDER OF BUSINESS

Approval of the Agenda

The Agenda was presented and accepted.

On MOTION by Supervisor Rumbold, seconded by Supervisor Judas, 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 June 26, 2019

The Meeting Minutes were approved as presented.

July 24, 2019

Laguna Lakes CDD

On MOTION by Supervisor Wessler, seconded by Supervisor Rumbold, with all in favor, the Regular Meeting Minutes from June 26, 2019 were approved as presented.

FIFTH ORDER OF BUSINESS

Irrigation Discussion/Updates

A. Maintenance Updates

Mr. Kring was not present for the meeting. However, per the Board's request the District Manager called Mr. Kring and placed him on speaker phone for more information regarding proposal #61. The Board discussed with Mr. Kring the new variable frequency drive (VFD) that is needed for pump two at pump station site one. Mr. Kring explained that pump has been having issues since it was installed several years ago and expressed his concern that the VFD needs to be replaced before the dry season.

On MOTION by Supervisor Wessler, seconded by Supervisor Judas, with all in favor, the Board approved proposal 61 to purchase and install a new VFD for pump 2 for a not to exceed amount of \$6,000.

B. Proposals (if any)

There being none, the next Order of Business followed.

SIXTH ORDER OF BUSINESS

Field Manager

A. Field Manager's Report for July

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

- Chairman Busa presented guidelines he typed up from the Lee County Ordinances for landscaping procedures regarding fertilizer applications in and around lakes. After discussion the Board made a few modifications to the document. The Board asked that the final draft be sent out to the HOA's and the landscaping companies.
- The Board approved the trash pick-up on Lakes 1, 3 and 4.
- The Board asked that the Field Manager not do anything with the Holly Trees yet.

B. Proposals/Work Orders

There being none, the next Order of Business followed.

July 24, 2019

Laguna Lakes CDD

C. Berm Cleanup Update

The Board requested that the items listed on the berm that have not yet been removed, get removed immediately. The Board also discussed the Banana Trees and agreed that they need to be removed by the HOA's, not just cut down.

SEVENTH ORDER OF BUSINESS**Old Business****A. Erosion Repair Fiscal Year 2019 Update**

The Erosion repairs have been completed.

B. Update on Oak Tree Pruning at 8827 Spring Mountain Way

This project has been scheduled to be completed in early August.

C. Mr. Honisch's Request for Reconsideration of Berm Exception

The Board agreed to follow the Attorney's guidelines on how to handle this request. The Board is asking for further information from Mr. Honisch before reconsidering. A letter is to be sent out asking for the additional information the Attorney requested.

D. Lake 3 Update

It was reported that Lake 3 is beginning to look better.

E. Replacing the Plants along Bass Road and Gladiolus Road Update

It was reported that the plants have been installed but the Field Manager has not yet done his final inspection.

EIGHTH ORDER OF BUSINESS**New Business**

There being none, the next Order of Business followed.

NINTH ORDER OF BUSINESS**Manager's Report****A. Financial Statements for Period Ending June 30, 2019**

Financial statements were presented and accepted.

<p>On MOTION by Supervisor Judas, seconded by Vice Chair Young, with all in favor, the financials for period ending June 30, 2019 were accepted as presented.</p>

July 24, 2019

Laguna Lakes CDD

B. Audit

The District Manager discussed the audit briefly with the Board.

On MOTION by Supervisor Judas, seconded by Supervisor Wessler, with all in favor, the audit is accepted and Chairman Busa is authorized to sign the Annual Financial Report.

C. Website ADA Compliance Update

The District Manager reported that the website has been completed and is pending review by staff.

D. FEMA

The District Manager reported that everything is going well with FEMA. He also reported that FEMA is paying Premier District Management 5% for Administrative costs in addition to the money the CDD will be receiving.

E. Follow-up**TENTH ORDER OF BUSINESS****Attorney's Report**

There being none, the next Order of Business followed.

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**

There being none, the next Order of Business followed.

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 Rumbold, seconded by Supervisor Wessler, with all in favor, the meeting was adjourned at 5:48 p.m.

July 24, 2019

Laguna Lakes CDD

193

194 **Next Meeting: August 28, 2019 at 4:30 p.m.**

195

196

197

198 _____
Secretary/Assistant Secretary

Chair/Vice Chair



2100 NW 33rd Street • Pompano Beach, FL 33069
1-844-432-4303 • www.vertexwaterfeatures.com

July, 2019

Mr. Christopher Pepin
Laguna Lakes CDD-FC
c/o Premier District Management
1922 Victoria Avenue, Unit B
Fort Myers, Florida 33901

VIA EMAIL: cpepin@cddmanagement.com

RE: Account #0435280
Notice of Automatic Renewal

Dear Mr. Pepin:

The anniversary date of your **FOUNTAIN CLEANING** program is **October 1, 2019**.

Reminder: If bulb replacement is required during our scheduled fountain cleaning, **Vertex** will automatically replace the bulb and charge its customers for parts cost only. If, however, a customer supplies the bulbs, **Vertex** will charge a fee for bulb replacement.

Under the terms of your “**automatic renewal**” agreement, we will extend your program for an additional twelve months.

Our annual review of your account indicates that costs of services were higher than anticipated; therefore, we are requesting an increase in the payment to maintain your fountain equipment to your satisfaction.

FROM: \$396.00 Quarterly TO: \$407.00 Quarterly Effective October 1, 2019

Please note that sales/surtax will be added upon invoicing.

You will find that the continuity of this program will help extend the life of your fountain and prevent the high cost of repair.

If you have any questions regarding your cleaning program, please give me a call on or before **September 1**. Otherwise, no action is required at this time and your contract will renew automatically on **October 1**.

We appreciate your business and look forward to another successful year ahead!

Sincerely,

Chris Byrne
Sales Manager

CB/dk

Aeration and Restoration



Custom Floating Fountains



SPECIAL SERVICE AGREEMENT

This Agreement is made between Lake and Wetland Management, Inc., and:

July 29, 2019

Laguna Lakes CDD
c/o Premier District Management
1922 Victoria Ave. Ste. B
Fort Myers, FL 33901

cpepin@cddmanagement.com
(239) 690-7100 Ext. 102

Both **Laguna Lakes CDD** and **Lake and Wetland Management, Inc.** agree to the following terms and conditions:

Description of Service

Soil Sampling

Sample results to show levels of:

Phosphorous, Potassium, Calcium, Magnesium, pH, Buffer pH, Sodium, Sulfate-Sulfure, Boron, Zinc, Manganese, Iron and Copper.

Lake 1 – 3 samples	Lake 5 – 2 samples
Lake 2 – 2 samples	Lake 6 – 2 samples
Lake 3 – No samples	Lake 7 – 2 samples
Lake 4 – 3 samples	Lake 8 – 1 sample

15 samples @ \$100 each

Total: \$1,500.00

Conditions:

1. Ownership of property is implied by CUSTOMER with acceptance of this Agreement. In the event that CUSTOMER does not expressly own the areas where the above stated services are to be provided, CUSTOMER represents that express permission of the owner is given and that authorization to commence the above mentioned services is allowed. In the event of dispute of ownership, CUSTOMER agrees to hold harmless LWM for the consequences of such services.

2. LWM shall not be responsible for acts beyond its reasonable control, including adverse soil and / or water conditions, adverse weather conditions, unavailable materials, Acts of God, war, acts of vandalism, theft or third party actions. CUSTOMER further states that neither party shall be responsible in damages or penalties for any failure or delay in performance of any of its obligations caused by above named incidences.

3. Invoices submitted for work completed shall be paid within 30 days of receipt. A finance charge of 1.500% per month or an annual percentage rate of 18.000% will be computed on all past due balances.
4. Any incidental activity not explicitly mentioned in this proposal is excluded from the scope of work.
5. This proposal shall be valid for 30 days.
6. If LWM is required to enroll in any third-party compliance programs, invoicing or payment plans that assess fees in order to perform work for CUSTOMER, those charges will be invoiced back to CUSTOMER as invoiced to LWM.
7. LWM will maintain insurance coverage, which includes but is not limited to; General Liability Property Damage, Automobile Liability, and Workman's Compensation at its own expense.
8. No alterations or modifications, oral or written, of the terms contained above shall be valid unless made in writing, and wholly accepted by authorized representatives of both LWM and the CUSTOMER.

Customer acceptance – The above prices, specifications and conditions are hereby accepted.

Gonzalo Ayres

Gonzalo Ayres
Lake and Wetland Management, Inc.

Authorized signature Date
Laguna Lakes

Laguna Lakes Acct # 1256

Lake 7
1390'
2 ac

Lake 8
965'
1.1 ac

Lake 1
3200'
5.89 ac

Lake 6
2163'
3.22 ac

Lake 2
3093'
4.97 ac

Lake 5
2500'
4.33 ac

Lake 3
1986'
6.23 ac

Lake 4
4018'
7.6 ac

Spring Mountain Way

Red Canyon Dr

Lakes of Laguna Blvd

Milagrosa Dr

Galle Arroyo

Belleza Way

Los Alisos Way

Alton Dr

Laguna Hills Dr

Bass Rd

Paseo De Valencia St



500 ft



COMMUNITY FIELD SERVICES

Laguna Lakes CDD

FIELD MANAGEMENT REPORT FOR AUGUST 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 8/12/19

1. Lake Management:

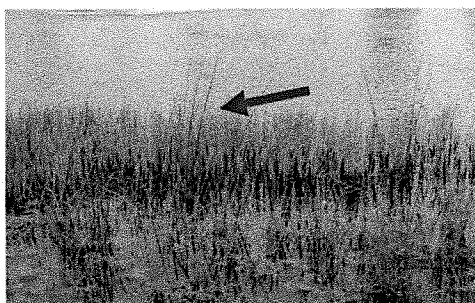
a. Lake Maintenance: The lakes were again in fair to good shape this month. Shoreline weeds have been heavily treated, decaying algae was present on most of the lakes and no concerns observed with submerged weeds. Additional lake management issues are mentioned below.

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

c. Littoral Plants:

- i. New bulrush growth was observed on Lake 1, 3, 4, 5 & 6. Vegetation needs to be treated.
- ii. Alligator flag growing on Lake 1. Vegetation needs to be treated.

Bulrush



Alligator Flag



- iii. The spike rush in several areas in Lakes 1, 2, 4, 5 & 6 is growing far out into the lakes and should be sprayed back. Lake & Wetlands has been asked to knock the plants back to a width of 15 feet.

d. Shoreline Weeds:

- i. Torpedo Grass present in:
Lakes: 1-4. Low presence. Heavily treated.
- ii. Alligator Weed present in:
Lakes: 2-7. Low presence. Heavily treated.
- iii. Cattails present in:
Lakes: 4. Low presence.

- iv. Duck Weed present in:
Lakes: 8. Low presence.



e. Submerged Weeds:

- i. Lake 3. Was in much better shape this month. No algae or floating vegetation was observed outside the littoral zone. The initial bacteria treatment was also applied on 7/13/19 which will begin breaking down the organic matter / muck at the bottom of the lake.
- ii. Marine Naiad and Hydrilla was observed in Lake 2.

f. Algae:

- i. Filamentous algae was observed around Lakes: 1, 3, 4 & 8. Low presence. Lakes: 2 & 6. Medium presence. All algae was within the littorals and is decaying away.



- ii. Planktonic algae was observed around Lakes: None observed.

g. Fish: No concerns observed this month.

- h. Trash:** A lot of plastic bags, bottles and tennis balls were observed along with many coconuts floating in Lakes 1, 3 & 4. We will be conducting a trash clean-up later this month.

i. Lake Fountains:

- i. Lake 1: Lights for the fountain were observed on during this inspection. It was cloudy out which may have been triggering the photo sensor. If anyone sees the lights on during the day again, please have them contact us so that we can place a service call to Solitude.



- ii. No issues observed with any of the other fountains.

- j. Shoreline Landscaping / Signage:** Someone threw a small plant into Lake 7. We'll have it removed when we conduct the trash clean-up later this month.



- k. Bulkheads / Rip Rap:** No concerns observed this month.

l. Lake Bank Erosion:

- i. Lake 5 Repairs: No concerns observed, the new grass is looking great!



- ii. Lake 4 Repairs: The washout repair has blown out and will need to be fixed by Lake & Wetlands.



- iii. Lake 2: Lawn mowers are creating a rut behind the geo tube at 9169 Spring Mountain Way. The rut doesn't have to be filled in yet so we will continue to monitor it.



2. Irrigation System:

- a. Pump Station: In front of the pump station gate there is an irrigation line that is now visible and needs to be buried. Besides for that the pump station remains very clean.



- b. Emergency Overflow System: No concerns observed.
- c. Clocks: No concerns observed.

- d. **Valve Boxes:** The valve box to the left of 9285 Belleza Way is missing its cover. We'll have Irrigation Specialists replace it.



- e. **Broken Risers** were found at:

- i. 9250 Belleza Way Unit 103
- ii. Exterior Berm – Next to the main monument on SMW exit side.

3. Storm Water Drainage System:

- a. **Roadway Catch Basins:** No new concerns observed this month.

b. **Catch Basins Between the Homes:**

- i. The dead leaves in front of the basin behind 15440 Laguna Hills Drive have been removed. During this inspection only minimal debris was observed and removed from the basin.

15440 Laguna Hills Drive – Before & After



- ii. Last month we observed that the home at 15650 Laguna Hills Drive is having a pool installed and the surrounding dirt had filled in the catch basin behind the home. The pool contractor was informed of this right away and we were told that they were going to clean it up. Upon this inspection we observed a silt fence around the catch basin and the dirt has been removed from it. Pictures are on the following page.



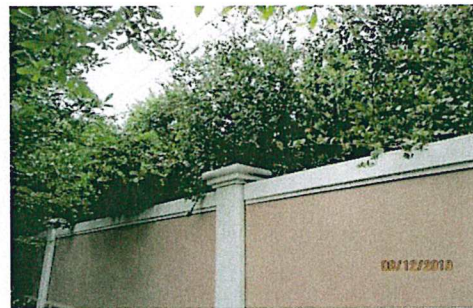
- c. **Water Control Structure:** No concerns observed this month. The structure was clear of debris. Lake levels are also still on the lower side as part of the discharge pipe is still above the water.



- 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:

- a. Vegetation on the exterior side of the south wall in Santa Barbara is encroaching into the community and needs to be cut back.



- b. Several stains were observed on the interior side of the perimeter wall behind 9220 Belleza Way. The stains appear to be coming from the palm tree seeds.



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

6. Perimeter Landscaping:

a. Exterior: Observations made this month included:

- i. Trash along the exterior berm is scheduled to be picked up by our maintenance technician later this month.
- ii. Most of the weeds within the perimeter plant beds last month have been treated.
- iii. The 77 3-gallon cocoplums and 10 crape myrtles that JVM Landscaping planted along the eastern berm two months ago are all doing very well.

New Cocoplums along the Berm



New Crape Myrtles



- iv. Ramirez Lawn & Landscape has replaced all the dead plants along Gladiolus & Bass Road berms. 145 myrsine and 64 green arboricola were replaced along Gladiolus Road and 252 myrsine and 143 green arboricola were replaced along Bass Road. All new plant material was alive and well during this inspection. Pictures on the following page.

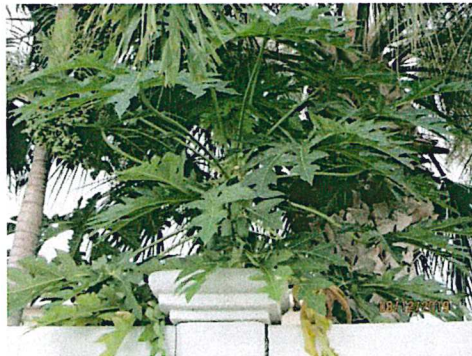


b. Interior:

- i. Plants along the Monterey berm (wall side) need to be pruned. You can no longer see the wall in some areas.



- ii. A papaya tree was observed growing on the berm behind 15300 Laguna Hills Drive. The Board may want to have it removed.



- iii. The Balsam Apple (a Category II exotic) that was observed last month growing within the simpson stoppers along the south berm adjacent to Lake 4 between Santa Barbara & Beverly Hills has been removed.

- iv. Rosary pea which is a category 1 exotic is growing on the perimeter fence behind 8939 Spring Mountain Way. The plants should be removed by the neighborhood landscaper before they continue to spread any further.



- v. Brazilian pepper which is a category 1 exotic plant is growing on the perimeter fence behind 8839 Spring Mountain Way. The plants should be removed by the neighborhood landscaper before the plants start to produce seeds and start to spread.



- 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.

CDD Items to Address

Perimeter Berm Follow-up Inspection 8/12/19		
	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>		
<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	
<u>Beverly Hills HOA</u>		
9040 Paseo De Velencia Street	Lawn chair and bird feeders present on the berm	
<u>Monterey HOA</u>		
8939 Spring Mountain Way	Broken landscaping light laying within the berm	Present
8929 Spring Mountain Way	Cut up wood and potted plant (removed) laying within the berm	Present
8899 Spring Mountain Way	Swing hanging from tree and chair also placed within the berm.	Present
8859 Spring Mountain Way	Owl statue placed on fence within the berm	
8789 Spring Mountain Way	Potted planted placed within the berm	Removed

HOA Items to Address

Perimeter Berm Follow-up Inspection 8/12/19		
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>		
9220 Belleza Way, Unit 103/104	Holly Tree: one dead branch painted orange needs to be cut & removed	Present
9250 Belleza Way, Unit 103	Irrigation head broken	
<u>Santa Barbara HOA</u>		
15260 Laguna Hills Drive	Low pressure observed, dogged heads may need to be cleaned	
15260/15270 Laguna Hills Drive	Banana Trees: need to be cut down	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
15310/15320 Laguna Hills Drive	Banana Trees: need to be cut down	Present
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 tree present within berm	
15508 Laguna Hills Drive	Dead tree fallen over within berm	Present
15510 Laguna Hills Drive	Broken irrigation head	Repaired
15650 Laguna Hills Drive	Broken irrigation head	Repaired
<u>Beverly Hills HOA</u>		
8850 Paseo De Velencia Street	Banana Trees: need to be cut down	
8860 Paseo De Velencia Street	Banana Trees: need to be cut down	Present
8950/8960 Paseo De Velencia Street	Banana Trees: need to be cut down	Present
8980 Paseo De Velencia Street	Banana Trees: need to be cut down	
<u>Monterey HOA</u>		
8991 Spring Mountain Way	Banana Trees: need to be cut down, located on both sides of berm wall	Present
8939 Spring Mountain Way	Rosary Pea Vine observed growing within berm. Exotic needs to be removed	
8929 Spring Mountain Way	Chopped up tree within the perimeter berm - needs to be removed.	Present
8889 Spring Mountain Way	Banana Trees: need to be cut down	Present
8879 Spring Mountain Way	Large dead bush within perimeter berm	Present
8839 Spring Mountain Way	Brazilian Peppertree observed growing within the berm. Exotic needs to be 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	
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.	Present
8799 Spring Mountain Way	Banana Trees: need 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
Exterior - Monument Gladiolus Rd.	Broken irrigation head. Green flag has been placed next to it.	
South berm adjacent to Lake 4 between Beverly Hills & Santa Barbara	Balsam Apple (Category II exotic) is growing on the simpson stoppers in this area and needs to be removed before they choke out the plants.	Removed

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 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 type="checkbox"/> Alligators	<input checked="" 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:

		July / August 19			
Erika Strohm	7/19/2019		Reported irrigation issue at 9250 & 9260 Belleza Way	Issue was reported to Irrigation Specialists on 7/19/19.	Inspected on 7/23 by IS and no issues found with the valve.
Lerin Byrd	7/25/2019		Reported that the storm drain is clogged behind 15508 Laguna Hills Drive	Removed debris from the catch basin grate on 7/26/19.	Monitor throughout the rainy season.

10. Completed events for July / August:

- a. Inspect Lake 5 erosion repairs. Task completed. Repairs remain in good shape and new sod is alive and well.
- b. Inspect the storm water basin behind 15650 Laguna Hills Drive. Contractor has removed the debris / silt from the basin and has installed a silt fence around it.
- c. Inspect the new plants along Gladiolus & Bass Roads. Plants are alive and well. No concerns currently.

11. Follow up & Upcoming event for August / September:

- a. Inspect Lakes 4 & 5 erosion repairs.
- b. Inspect the storm water basin behind 15650 Laguna Hills Drive.
- c. Inspect the new plants along Gladiolus & Bass Roads.

12. Maintenance Technician Task List:

Reported on 6/12/19:

- a. Approved: Cut back the 2 encroaching oak tree branches behind 8827 Spring Mountain Way. Task scheduled for later this month. WO 1336.
- b. Approved: Fill in the hole that has formed behind the geo filter tube on Lake 7 behind 9216 Calle Arragon Ave. Task scheduled for later this month. WO 1336.

Reported on 7/15/19:

- a. Approved: Conduct a trash clean-up around the lakes to remove all trash and coconuts. Task scheduled for later this month. WO 1344.

Reported on 8/12/19:

- a. None.

Perimeter Berm Follow-up Inspection 8/12/19			
		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>			
<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	
<u>Beverly Hills HOA</u>			
9040 Paseo De Velencia Street		Lawn chair and bird feeders present on the berm	
<u>Monterey HOA</u>			
8939 Spring Mountain Way		Broken landscaping light laying within the berm	Present
8929 Spring Mountain Way		Cut up wood and potted plant (removed) laying within the berm	Present
8899 Spring Mountain Way		Swing hanging from tree and chair also placed within the berm.	Present
8859 Spring Mountain Way		Owl statue placed on fence within the berm	
8789 Spring Mountain Way		Potted planted placed within the berm	Removed

Perimeter Berm Follow-up Inspection 8/12/19

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>		
9220 Belleza Way, Unit 103/104	Holly Tree: one dead branch painted orange needs to be cut & removed	Present
9250 Belleza Way, Unit 103	Irrigation head broken	
<u>Santa Barbara HOA</u>		
15260 Laguna Hills Drive	Low pressure observed, clogged heads may need to be cleaned	
15260/15270 Laguna Hills Drive	Banana Trees: need to be cut down	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
15310/15320 Laguna Hills Drive	Banana Trees: need to be cut down	Present
15370 Laguna Hills Drive	Orange Tree growing within the perimeter berm	Present
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15440 Laguna Hills Drive	Dead Dayhoon Holly tree present within berm	
15508 Laguna Hills Drive	Dead tree fallen over within berm	Present
15510 Laguna Hills Drive	Broken irrigation head	Repaired
15650 Laguna Hills Drive	Broken irrigation head	Repaired
<u>Beverly Hills HOA</u>		
8850 Paseo De Valencia Street	Banana Trees: need to be cut down	
8860 Paseo De Valencia Street	Banana Trees: need to be cut down	Present
8950/8960 Paseo De Valencia Street	Banana Trees: need to be cut down	Present
8980 Paseo De Valencia Street	Banana Trees: need to be cut down	
<u>Monterey HOA</u>		
8991 Spring Mountain Way	Banana Trees: need to be cut down, located on both sides of berm wall	Present
8939 Spring Mountain Way	Rosary Pea Vine observed growing within berm. Exotic needs to be removed	
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8817/8819 Spring Mountain Way	Interior plants along the berm need to be pruned back	
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.	Present
8799 Spring Mountain Way	Banana Trees: need 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
Exterior - Monument Gladiolus Rd.	Broken irrigation head. Green flag has been placed next to it.	
South berm adjacent to Lake 4 between Beverly Hills & Santa Barbara	Balsam Apple (Category II exotic) is growing on the simpson stoppers in this area and needs to be removed before they choke out the plants.	Removed

**LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT**

Financial Report

July 31, 2019
unaudited

Prepared by:
Premier District Management

Balance Sheet
Laguna Lakes Community Development District
July 31, 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	47,561.21	0.00	47,561.21
Cash - Money Market	295,812.78	0.00	295,812.78
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	37,178.23	37,178.23
Investments - Revenue Fund	0.00	74,660.35	74,660.35
Prepaid Items	1,385.00	0.00	1,385.00
Deposits	500.00	0.00	500.00
TOTAL ASSETS	235,047.99	222,049.58	457,097.57
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts Payable	7,481.95	0.00	7,481.95
Accrued Expenses	2,049.80	0.00	2,049.80
TOTAL LIABILITIES	9,531.75	0.00	9,531.75
FUND BALANCES			
Nonspendable			
Prepaid Items	1,385.00	0.00	1,385.00
Deposits	500.00	0.00	500.00
Restricted			
Debt Service	0.00	222,049.58	222,049.58
Assigned			
Unassigned			
Unassigned	223,631.24	0.00	223,631.24
TOTAL FUND BALANCES	225,516.24	222,049.58	447,565.82
TOTAL LIABILITIES AND FUND BALANCES	235,047.99	222,049.58	457,097.57

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending July 31, 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>JUL 31,2019 ACTUAL</u>
<u>Revenues</u>						
Interest - Investments	500	417	9,702	9,285	(1,940)	691
Interest - Tax Collector	0	0	227	227	0	0
Special Assmnts- Tax Collector	460,119	383,433	457,986	74,554	(100)	0
Special Assmnts- Delinquent	0	0	292	292	0	0
Special Assmnts- Discounts	(18,405)	(15,338)	(16,698)	(1,361)	(91)	0
Other Miscellaneous Revenues	100	83	5,180	5,097	(5,182)	0
Total Revenues	442,314	368,595	456,689	88,094	(103)	691
<u>Expenses</u>						
<u>Administrative</u>						
P/R-Board Of Supervisors	11,000	9,167	8,000	1,167	73	1,800
Payroll Fees	600	500	714	(214)	119	0
Employment Taxes	842	702	706	(4)	84	149
Profserv-Mgmt Consulting Serv	51,351	42,792	42,792	0	83	4,279
Profserv-Property Appraiser	614	512	614	(102)	100	0
Profserv-Special Assessment	6,119	5,099	4,627	472	76	463
Postage And Freight	400	333	0	333	0	0
Insurance - General Liability	8,600	7,167	6,925	242	81	693
Printing And Binding	150	125	0	125	0	0
Miscellaneous Services	350	292	0	292	0	0
Misc-Bank Charge	0	0	36	(36)	0	36
Misc-Assessmnt Collection Cost	921	768	459	308	50	0
Misc-Web Hosting	650	542	0	542	0	0
Office Supplies	50	42	0	42	0	0
Total Administrative	81,647	68,041	64,873	3,167	79	7,420
<u>Administrative-Regulatory/Compliance</u>						
Profserv-Arbitrage Rebate	600	500	1,000	(500)	167	0
Profserv-Dissemination Agent	1,000	833	0	833	0	0
Profserv-Engineering	2,500	2,083	0	2,083	0	0
Profserv-Legal Services	3,000	2,500	968	1,533	32	129
Profserv-Trustee Fees	4,500	3,750	3,160	590	70	0
Auditing Services	3,400	2,833	3,175	(342)	93	3,175
Legal Advertising	2,000	1,667	0	1,667	0	0
Annual District Filing Fee	175	146	175	(29)	100	0
Total Administrative-Regulatory/Compliance	17,175	14,312	8,478	5,835	49	3,304
<u>Field</u>						
Profserv-Field Management	12,754	10,629	10,629	0	83	1,063
R&M-General	2,000	1,667	1,734	(68)	87	0
Misc-Hurricane	0	0	135	(135)	0	135
Total Field	14,754	12,296	12,498	(203)	85	1,198
<u>Perimeter & Wall</u>						
R&M-Mulch	14,000	11,667	11,557	110	83	0
R&M-Plant Replacement	3,000	2,500	5,163	(2,663)	172	0

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending July 31, 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>JUL 31, 2019 ACTUAL</u>
R&M-Wall	20,000	16,667	39,985	(23,318)	200	0
Total Perimeter & Wall	37,000	30,834	56,705	(25,871)	153	0
<u>Irrigation Services</u>						
Contracts-Irrigation	25,800	21,500	25,590	(4,090)	99	2,150
Utility - Water	35,000	29,167	34,873	(5,706)	100	4,460
Electricity - Irrigation	14,000	11,667	11,043	624	79	1,112
R&M-Irrigation	22,074	18,395	9,080	9,316	41	505
Improvements-Irrigation	8,192	6,827	1,393	5,434	17	0
Reserve - Irrigation	75,000	62,500	0	62,500	0	0
Total Irrigation Services	180,066	150,056	81,979	68,078	46	8,227
<u>Lakes and Ponds</u>						
Contracts-Fountain	1,500	1,250	1,188	62	79	0
Contracts-Lake & Wetland	12,300	10,250	12,740	(2,490)	104	1,160
Electricity - Fountains	21,510	17,925	17,144	781	80	1,775
R&M-Fountain	10,000	8,333	3,820	4,513	38	0
R&M-Lake	6,500	5,417	38,942	(33,526)	599	31,725
Total Lakes and Ponds	51,810	43,175	73,834	(30,660)	143	34,660
<u>Capital Expenditures & Projects</u>						
Capital Outlay	20,000	16,667	5,933	10,734	30	5,933
Total Capital Expenditures & Projects	20,000	16,667	5,933	10,734	30	5,933
<u>Debt Service</u>						
<u>Other (Sources)/Uses</u>						
Total Expenses	402,452	335,381	304,300	31,080	76	60,742
Excess Revenue Over (Under) Expenditures	39,862	33,214	152,389	57,014	(382)	(60,051)

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending July 31, 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>JUL 31, 2019 ACTUAL</u>
<u>Revenues</u>						
Interest - Investments	50	42	915	874	(1,829)	182
Interest - Tax Collector	0	0	213	213	0	0
Special Assessments - Tax Collector	421,501	351,251	429,756	78,505	(102)	0
Special Assessments - Delinquent	0	0	274	274	0	0
Special Assessments - Discounts	(16,860)	(14,050)	(15,669)	(1,619)	(93)	0
Total Revenues	404,691	337,243	415,489	78,247	(103)	182
<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	162,500	249,587	(87,087)	128	0
Interest Expense	210,450	175,375	159,560	15,815	76	0
Total Debt Service	405,450	337,875	409,147	(71,272)	101	0
<u>Other (Sources)/Uses</u>						
Total Expenses	405,450	337,875	409,578	(71,703)	101	0
Excess Revenue Over (Under) Expenditures	(759)	(632)	5,911	149,950	779	182

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>Actual</u>	<u>Jun</u> <u>Actual</u>	<u>Jul</u> <u>Actual</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	0	614	892	1,591	1,446	1,509	1,518	787	655	691	42	42	500	9,702
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	38,343	38,343	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	(1,534)	(1,534)	(18,405)	(16,698)
Other Miscellaneous Revenues	343	4,837	0	0	0	0	0	0	0	0	8	8	100	5,180
Total Revenues	570	95,091	290,592	16,230	19,110	10,161	11,935	5,319	6,991	691	36,859	36,859	442,314	456,689
Expenses														
Administrative														
P/R-Board Of Supervisors	800	800	0	800	0	2,000	0	1,800	0	1,800	917	917	11,000	8,000
Payroll Fees	92	46	111	46	0	136	95	93	95	0	50	50	600	714
Employment Taxes	66	112	0	131	0	100	0	149	0	149	70	70	842	706
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	42,792
Profserv-Property Appraiser	0	614	0	0	0	0	0	0	0	0	51	51	614	614
Profserv-Special Assessment	463	463	463	463	463	463	463	463	463	463	510	510	6,119	4,627
Postage And Freight	0	0	0	0	0	0	0	0	0	0	33	33	400	0
Insurance - General Liability	693	693	693	693	693	693	693	693	693	693	717	717	8,600	6,925
Printing And Binding	0	0	0	0	0	0	0	0	0	0	13	13	150	0
Miscellaneous Services	0	0	0	0	0	0	0	0	0	0	29	29	350	0
Misc-Bank Charge	0	0	0	0	0	0	0	0	0	36	0	0	0	36
Misc-Assessmnt Collection Cost	0	230	230	0	0	0	0	0	0	0	77	77	921	459
Misc-Web Hosting	0	0	0	0	0	0	0	0	0	0	54	54	650	0
Office Supplies	0	0	0	0	0	0	0	0	0	0	4	4	50	0
Total Administrative	6,393	7,237	5,776	6,412	5,435	7,671	5,530	7,477	5,530	7,420	6,804	6,804	81,647	64,873
Administrative-Regulatory/Compliance														
Profserv-Arbitrage Rebate	0	0	1,000	0	0	0	0	0	0	0	50	50	600	1,000
Profserv-Dissemination Agent	0	0	0	0	0	0	0	0	0	0	83	83	1,000	0
Profserv-Engineering	0	0	0	0	0	0	0	0	0	0	208	208	2,500	0
Profserv-Legal Services	0	129	65	0	65	65	65	65	387	129	250	250	3,000	968
Profserv-Trustee Fees	0	0	3,160	0	0	0	0	0	0	0	375	375	4,500	3,160
Auditing Services	0	0	0	0	0	0	0	0	0	3,175	283	283	3,400	3,175
Legal Advertising	0	0	0	0	0	0	0	0	0	0	167	167	2,000	0
Annual District Filing Fee	175	0	0	0	0	0	0	0	0	0	15	15	175	175
Total Administrative-Regulatory/Compliance	175	129	4,225	0	65	65	65	65	387	3,304	1,431	1,431	17,175	8,478
Perimeter & Wall														
R&M-Mulch	0	0	0	0	0	11,557	0	0	0	0	1,167	1,167	14,000	11,557
R&M-Plant Replacement	900	252	0	450	0	0	573	2,988	0	0	250	250	3,000	5,163
R&M-Wall	0	0	0	0	11,996	27,990	0	0	0	0	1,667	1,667	20,000	39,985
Total Perimeter & Wall	900	252	0	450	11,996	39,547	573	2,988	0	0	3,084	3,084	37,000	56,705

Field

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>Actual</u>	<u>Jun</u> <u>Actual</u>	<u>Jul</u> <u>Actual</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>
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	10,629
R&M-General	698	276	760	0	0	0	0	0	0	0	167	167	2,000	1,734
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	1,230	1,230	14,754	12,498
<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	25,590
Utility - Water	0	0	7,699	4,794	3,749	3,347	3,123	4,154	3,546	4,460	2,917	2,917	35,000	34,873
Electricity - Irrigation	0	1,995	1,076	1,126	1,112	1,165	1,137	1,158	1,162	1,112	1,167	1,167	14,000	11,043
R&M-Irrigation	5,837	430	783	132	0	32	40	1,191	130	505	1,840	1,840	22,074	9,080
Improvements-Irrigation	1,393	0	0	0	0	0	0	0	0	0	683	683	8,192	1,393
Reserve - Irrigation	0	0	0	0	0	0	0	0	0	0	6,250	6,250	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	15,007	15,007	180,066	81,979
<u>Lakes and Ponds</u>														
Contracts-Fountain	396	0	0	396	0	0	396	0	0	0	125	125	1,500	1,188
Contracts-Lake & Wetland	1,350	1,350	1,350	1,350	1,350	1,350	1,160	1,160	1,160	1,160	1,025	1,025	12,300	12,740
Electricity - Fountains	0	3,338	1,634	1,820	1,696	1,725	1,821	1,646	1,691	1,775	1,793	1,793	21,510	17,144
R&M-Fountain	0	0	106	151	0	229	84	3,251	0	0	833	833	10,000	3,820
R&M-Lake	63	0	0	174	216	5,200	600	239	726	31,725	542	542	6,500	38,942
Total Lakes and Ponds	1,809	4,688	3,090	3,891	3,262	8,504	4,061	6,296	3,577	34,660	4,318	4,318	51,810	73,834
<u>Capital Expenditures & Projects</u>														
Capital Outlay	0	0	0	0	0	0	0	0	0	5,933	1,667	1,667	20,000	5,933
Total Capital Expenditures & Projects	0	0	0	0	0	0	0	0	0	5,933	1,667	1,667	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	33,541	33,541	402,452	304,300
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)	3,318	3,318	39,862	152,389

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>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	47	55	90	59	63	57	64	108	191	182	4	4	50	915
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	35,125	35,125	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	(1,405)	(1,405)	(16,860)	(15,669)
Total Revenues	260	84,170	271,933	13,795	16,638	8,176	9,839	4,361	6,136	182	33,724	33,724	404,691	415,489
<u>Expenses</u>														
<u>Debt Service</u>														
Principal Debt Retirement	0	0	0	0	0	0	0	249,587	0	0	16,250	16,250	195,000	249,587
Interest Expense	0	79,780	0	0	0	0	0	79,780	0	0	17,538	17,538	210,450	159,560
Total Debt Service	0	79,780	0	0	0	0	0	329,367	0	0	33,788	33,788	405,450	409,147
<u>Administrative</u>														
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
<u>Other (Sources)/Uses</u>														
Total Expenses	0	79,996	216	0	0	0	0	329,367	0	0	33,788	33,788	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	(64)	(64)	(759)	5,911

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%

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	81,648	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

July 31, 2019

Account Name	Bank Name	Yield	Balance
<u>General Fund</u>			
VNB - Operating Checking	Valley National	0.00%	47,561.21
VNB - Money Market Account	Valley National	2.24%	295,812.78
		<i>Subtotal</i>	<i>\$ 343,373.99</i>
<u>Debt Service Fund</u>			
Series 2017 - Revenue Account	US Bank	1.92%	74,660.35
Series 2017 - Reserve Account	US Bank	1.92%	37,225.51
		<i>Subtotal</i>	<i>\$ 111,885.86</i>
		TOTAL	<u>\$ 455,260</u>

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

Run: 8/21/2019 @ 8:04 AM

Page: 1

Closing Balance from Previous Statement.....	6/28/2019	46,976.99
0 Deposits and Other Additions Totaling.....		0.00
15 Checks and Other Withdrawals Totaling.....		59,379.78
2 Adjustments Totaling.....		60,000.00
0 Voids Totaling.....		0.00
Service Charge.....	7/31/2019	36.00
Interest Earned.....		0.00
Closing Balance for this Statement.....	7/31/2019	47,561.21
Difference.....		0.00

Cash Balance from General Ledger.....	7/31/2019	47,561.21
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		47,561.21

Date	Check	To	Check Description	Amount
✓ 6/26/2019	0004584	Community Field Services	Work Order 1315 - Inspect and Remove Floating Debris and Trash from Roadway Catch Basin	450.00
✓ 7/02/2019	0004585	Lake & Wetland Management West Coast Inc.	July Lake Maintenance	1,160.00
✓ 7/02/2019	EFT	ADP	Payroll Wages - JUN 2019	718.80
✓ 7/02/2019	EFT	ADP	Payroll Taxes - JUN 2019	147.20
✓ 7/02/2019	EFT	FPL	Electric 05/21/19 - 06/20/19	2,853.61
✓ 7/03/2019	0004586	Irrigation Specialists	Monthly Maintenance - JUL 2019	2,150.00
✓ 7/08/2019	EFT	Lee County Utilities	Water Service 05/01/19 - 06/01/19	3,545.85
✓ 7/09/2019	0004587	Persson Cohen & Mooney, PA	General Legal Services	129.00
✓ 7/09/2019	0004588	Premier District Management	District Management & Field Services - JUL 2019	5,804.82
✓ 7/17/2019	0004589	Irrigation Specialists	Invoices 9901, 9925	6,438.00
✓ 7/17/2019	0004590	Lake & Wetland Management West Coast Inc.	Lake Bank Improvements	19,035.00
✓ 7/18/2019	0004591	Berger, Toombs, Elam, Gaines & Frank	Financial Audit Services FY 2018	3,175.00
✓ 7/25/2019	0004592	Lake & Wetland Management West Coast Inc.	40% Mobilization Deposit DredgeSox: Lake 5 Drain Pipe w/Catch Basin Install Pipe, Coupling, Drain.	12,690.00
✓ 7/29/2019	EFT	ADP	Payroll Wages - JUL 2019	903.50
✓ 7/29/2019	EFT	ADP	Payroll Taxes - JUL 2019	179.00
Total Checks:				59,379.78

Date	Reference	Adjustment Description	Amount
✓ 7/03/2019	TXFR	Transfer from 0090 MM to 9693 OP	10,000.00
✓ 7/31/2019		Service Charge	-36.00
✓ 7/31/2019	TXFR	Bank Transfer from Money Market to Operating Account	50,000.00
Total Adjustments:			59,964.00

Run: 8/21/2019 at 8:14

Laguna Lakes Community Development District

Check Register from 7/01/2019 to 7/31/2019

Valley National 9693 OP

Page: 1

<u>Check</u>	<u>Date</u>	<u>Vendor / Description</u>	<u>Check / Payment</u>
0004585	7/02/2019	[LAKE & WETLAND] Lake & Wetland Management West Coast Inc. (July Lake Maintenance)	1,160.00
EFT	7/02/2019	[FPL] FPL (Electric 05/21/19 - 06/20/19)	2,853.61
EFT	7/02/2019	[ADP] ADP (Payroll Wages - JUN 2019)	718.80
EFT	7/02/2019	[ADP] ADP (Payroll Taxes - JUN 2019)	147.20
0004586	7/03/2019	[IRRIGATION SPECIALISTS] Irrigation Specialists (Monthly Maintenance - JUL 2019)	2,150.00
EFT	7/08/2019	[LEE COUNTY UTILITIES - AUTOPAY] Lee County Utilities (Water Service 05/01/19 - 06/01/19)	3,545.85
0004587	7/09/2019	[PERSSON] Persson Cohen & Mooney, PA (General Legal Services)	129.00
0004588	7/09/2019	[PREMIER DISTRICT] Premier District Management (District Management & Field Services - JUL 2019)	5,804.82
0004589	7/17/2019	[IRRIGATION SPECIALISTS] Irrigation Specialists (Invoices 9901, 9925)	6,438.00
0004590	7/17/2019	[LAKE & WETLAND] Lake & Wetland Management West Coast Inc. (Lake Bank Improvements)	19,035.00
0004591	7/18/2019	[BERGER] Berger, Toombs, Elam, Gaines & Frank (Financial Audit Services FY 2018)	3,175.00
0004592	7/25/2019	[LAKE & WETLAND] Lake & Wetland Management West Coast Inc. (40% Mobilization Deposit DredgeSox: Lake 5	12,690.00
EFT	7/29/2019	[ADP] ADP (Payroll Wages - JUL 2019)	903.50
EFT	7/29/2019	[ADP] ADP (Payroll Taxes - JUL 2019)	179.00
	7/31/2019	Service Charge	36.00
Total Checks:			<u>58,965.78</u>

Run: 8/21/2019 @ 8:04 AM

Laguna Lakes Community Development District
Reconciliation - Valley National 0090 MM

Page: 1

Closing Balance from Previous Statement.....	6/28/2019	355,121.75
0 Deposits and Other Additions Totaling.....		0.00
0 Checks and Other Withdrawals Totaling.....		0.00
2 Adjustments Totaling.....		-60,000.00
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....	7/31/2019	691.03
Closing Balance for this Statement.....	7/31/2019	295,812.78
Difference.....		0.00
Cash Balance from General Ledger.....	7/31/2019	295,812.78
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		295,812.78

Date	Reference	Adjustment Description	Amount
✓ 7/03/2019	TXFR		-10,000.00
✓ 7/31/2019		Interest Earned	691.03
✓ 7/31/2019	TXFR		-50,000.00
Total Adjustments:			<u>-59,308.97</u>

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

Run: 8/21/2019 @ 8:03 AM

Page: 1

Closing Balance from Previous Statement.....	6/30/2019	74,538.83	
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.....	7/01/2019	121.52	
Closing Balance for this Statement.....	7/31/2019	74,660.35	
Difference.....		0.00	
<hr/>			
Cash Balance from General Ledger.....	7/31/2019	74,660.35	
Open Activity from Bank Register.....		0.00	
Adjustment for Service Charges and Interest.....		0.00	
General Ledger Reconciliation to Statement.....		74,660.35	
<hr/>			
Date	Reference	Adjustment Description	Amount
7/01/2019		Interest Earned	121.52
Total Adjustments:			121.52

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

Run: 8/21/2019 @ 8:03 AM

Page: 1

Closing Balance from Previous Statement.....	6/30/2019	37,164.92
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.....	7/01/2019	60.59
Closing Balance for this Statement.....	7/31/2019	37,225.51
Difference.....		0.00
Cash Balance from General Ledger.....	7/31/2019	37,178.23
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		37,178.23

Date	Reference	Adjustment Description	Amount
✓ 7/01/2019		Interest Earned	60.59
Total Adjustments:			60.59