

**LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT**



OCTOBER 24, 2018
BOARD OF SUPERVISORS MEETING
AGENDA PACKET



LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT

PREMIER DISTRICT MANAGEMENT, LLC
3820 Colonial Blvd, Suite 101 ▪ Fort Myers ▪ FL 33966
Telephone: (239) 690-7100 ▪ Email: info@cddmanagement.com

Board of Supervisors
Laguna Lakes CDD

October 17, 2018

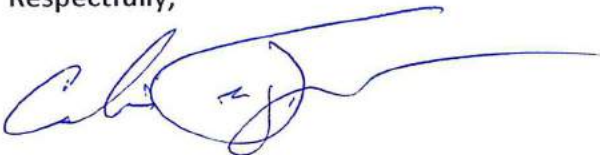
Dear Supervisors,

The regular meeting of the Laguna Lakes CDD Board of Supervisors will be held on October 24th, 2018 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:

- There will be an Audit Selection Committee Meeting fifteen minutes before the Regular Meeting.
 - They will discuss and review the proposals received, rank the firms and choose an audit firm.
- As per usual, enclosed are the Meeting Minutes from September 19th, the Field Manager's Report for October, and the Financials for September.
- The audit firm selection for the Fiscal Year 2018 audit will be announced.
- Enclosed is an updated erosion map.
- An update will be given on the planting of the Holly trees.
- Enclosed is a Resolution for Allocation of Fund Balance for Fiscal Year 2018.
- There will be further discussion about Website Compliance.

Any supporting documents not enclosed will be distributed at the meeting. The **next meeting is scheduled for Wednesday, November 28, 2018**, if there are any questions or requests prior to the meeting, feel free to contact me.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Calvin Teague', with a long horizontal flourish extending to the right.

Calvin Teague
District Manager

DRAFT

**MINUTES OF MEETING
LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Laguna Lakes Community Development District was held Wednesday, September 26, 2018 at 4:30 p.m. in the Lakes Regional Library, 15290 Bass Road, Fort Myers, Florida.

Present and constituting a quorum were:

Jonathan Busa	Chair
Ellen Young	Vice Chair
Joyce Judas	Assistant Secretary
Mark Wessler	Assistant Secretary

Also present were:

Cal Teague	PDM District Manager
Tad Kring	Irrigation Specialists
Residents	

The following is a summary of the actions taken at the September 26, 2018 Laguna Lakes CDD Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Chair Busa called the meeting to order and the District Manager called the roll. All were present for today's meeting. Tad Kring of Irrigation Specialists was also present.

SECOND ORDER OF BUSINESS

Approval of the Agenda

The Agenda was presented.

On MOTION by Supervisor Wessler 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 the Minutes**

The Regular Meeting Minutes from August 22, 2018 were presented.

On MOTION by Vice Chair Young seconded by Supervisor Judas with all in favor, the Regular Meeting Minutes from August 22, 2018 were approved as presented.

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

Mr. Kring updated the Board as follows with issues identified as follows:

- The first issue is that controller #9 was struck by lightning three to four weeks ago, which exploded the decoder. This traveled all the way back to the clock and the clock burned out as well. He will provide the needed information to PDM staff as quickly as possible so that an insurance claim can be filed.
- The second issue was of suspected vandalism where a decoder was physically removed from the valve box and the wires wired together, which fried this controller. This controller was located halfway between Bass Road and the main entrance.
- Mr. Kring reported that there will be three (3) major landscaping projects going on starting sometime in October into the end of November. He asked that the Board start thinking about how they would like water delivered to all this landscaping going forward. Chair Busa recommended that he discuss this issue with Vicki Rose, Rudy Bailey and Chuck Sarsfield as well.

B. Irrigation System Upgrades Update

The last two (2) controllers have been received and installed. Wiring is complete and the system is fully operational other than the two (2) exceptions mentioned above.

C. Proposals (if any)

There being none, the next Order of Business followed.

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

The District Manager reviewed the Field Manager's Report with question/comments as follows:

- The electrical panel for the fountain on Lake 5 had to be replaced apparently due to a surge and a surge protector was paced at that time as well.
- The Lake 7 warranty littorals will be put in sometime in October.
- The Board of Supervisors would like to begin discussions regarding erosion issues. They also requested that the field manager provide an updated erosion master sheet identifying the most critical areas.
- Report was made of some invasive balsam apple vines growing in the area, which need to be removed. The Board had no objection to this being done.
- Marion Strong asked if the CDD could replace the dead Mexican Petunias (about 20 or so plants), which would be at a cost of approximately \$200. The Board of Supervisors agreed but asked that since Mexican Petunias are not very hardy plants, that they be replaced with something native and hardier with an emphasis on color and flowers.
- The Board requested that the Banana trees be removed.
- Discussion ensued regarding plantings on the berms with the Board feeling that a letter needed to be sent to inform residents not in compliance of the rules governing planting on the berms.

B. Proposals/Work Orders

There being none, the next Order of Business followed.

SEVENTH ORDER OF BUSINESS**Old Business****A. Discussion of Tree Replacement Along Berm Area****i. Holly Tree Planting Proposal**

A Proposal was received from JVM Landscaping for removal and replanting of the 30 Holly trees as had been discussed during prior meetings. The Board agreed to a total fee not to exceed \$30 per tree for removal and replacement. Additionally, it was the Boards' desire that these trees be replanted immediately upon their removal with adequate

watering to follow.

On MOTION by Supervisor Wessler seconded by Chair Busa with Vice Chair Young voting NO, Proposal from JVM to plant 30 trees for an amount not to exceed \$30/tree was approved with stipulations as stated above.

B. Insurance/REMA Reimbursement for Storm Damage Update

Work continues toward resolution of this matter however the case has been reopened by FEMA.

C. Fishing Pier Rip Rap on Lake Bank Update

Field Manager Pepin reported that some work has been done, however, Mr. Rudy Bailey has not been in contact with him to date.

EIGHTH ORDER OF BUSINESS

New Business

There being none, the next Order of Business followed.

NINTH ORDER OF BUSINESS

Manager's Report

A. Auditor Selection Committee

The Board of Supervisors appointed themselves to serve as the Auditor Selection Committee, which will meet at 4:15 p.m., just prior to next month's regularly scheduled meeting.

On MOTION by Supervisor Wessler seconded by Chair Busa with all in favor, the Board approved themselves as the Auditor Selection Committee.

B. Fiscal Year 2018 Budget Amendment

Resolution 2018-04 for Fiscal Year 2018 Budget Amendment was presented.

On MOTION by Supervisor Judas seconded by Vice Chair Young with all in favor, Resolution 2018-04 amending the Fiscal Year 2018 Budget was approved.

C. Designation of Fund Balance

Tabled until next meeting.

D. Financial Statements for period ending August 31, 2014

Financial statements for period ending August 31, 2014 were presented.

On MOTION by Vice Chair Young seconded by Supervisor Judas with all in favor, the financial statements for month ending August 31, 2018 were accepted.

E. Website Compliance

The District Manager reported on the progress which has been made toward website compliance to date.

F. Audit Fiscal Year 2017 Review

The FY 2017 Audit was presented for review.

On MOTION by Supervisor Judas seconded by Supervisor Wessler with all in favor, the FY 2017 Audit was reviewed and accepted as presented with authorization for signature by Chair Busa of the annual financial report.

G. Follow Up

There being none, the next Order of Business followed.

TENTH ORDER OF BUSINESS**Attorney's Report**

There being nothing new to report, 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**

- Supervisor Wessler reported that he has not received the last two (2) packets electronically.
- Vice Chair Young expressed concern over attorney's fees being charged for review of the Agendas and how these fees are over budget. They also felt that invoices should be itemized.

THIRTEENTH ORDER OF BUSINESS**Audience Comments (Limited to 3 minutes per speaker)**

There being none, the next Order of Business followed.

183 **FOURTEENTH ORDER OF BUSINESS** **Adjournment**

184 There being no further business and,

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186 On MOTION by Vice Chair Young seconded by Supervisor
187 Wessler with all in favor, the meeting adjourned at 5:53 p.m.

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192 Calvin Teague

193 Secretary

Jonathan Busa

Chair



Laguna Lakes CDD

FIELD MANAGEMENT REPORT FOR OCTOBER 2018

Prepared For:

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

Laguna Lakes CDD

Community Field Services – Field Management Report Site Inspection on 10/10/18

1. Lake Management:

- a. **Lake Maintenance:** The lakes remain in fair to good shape this month. Shoreline weeds have been heavily treated but new growth was observed again; lake levels are normal for this time of year and algae was lightly present. Additional lake maintenance details are below.
- b. **Dissolved Oxygen (DO) Tests:** Next tests will be completed by Lake & Wetlands later this month. Test results will be shown in the November report.
- c. **Littoral Plants:**
 - i. Lake 7 warranty littorals will be planted later this month by Lake & Wetlands.
 - ii. Lake & Wetlands has been spraying out the bulrush however there are multiple locations within Lakes 4 & 6 that still need treatment. We'll continue to monitor their progress.
 - iii. Alligator flag on Lake 1 is still present and needs to be treated again.



d. Shoreline Weeds:

- i. Torpedo Grass in Lakes: 1-6. Low presence. Heavy treatments observed.
- ii. Alligator Weed in Lakes: 1-7. Low presence. Lakes: 5-6. Medium presence. Heavy treatments observed, new growth present.

Treated Alligator Weed & Torpedo Grass



e. Submerged Weeds: No concerns observed.

f. Algae:

- i. Filamentous algae was observed around Lakes: 1-3. Very low to low presence.
- ii. Planktonic algae was observed around Lakes: 7. Low presence.



g. Fish: No concerns observed this month.

h. Trash: Floating trash was observed in most of the lakes this month. A clean-up is recommended.



i. Lake Fountains:

- i. The timer for fountain in Lake 1 was off by 30 minutes. The timer was adjusted.
- ii. The timer for the fountain in Lake 7 was off by 30 minutes. The timer was adjusted.
- iii. The fountains will be adjusted for daylight savings during the last week of this month.
- iv. One of two lights for the fountain in Lake 6 was on during this inspection. We'll report the issue to Vertex to have them check the photocell and to see if one of the LED lights has gone bad.



j. Shoreline Landscaping / Signage:

- i. No new concerns observed this month.
- ii. Signs to replace in the future: The right “No Fishing” sign on Lake 5.

k. Bulkheads / Rip Rap: No new updates regarding the rip rap project for underneath the fishing pier.

l. Lake Bank Erosion: The lakes were evaluated again for erosion and below is the updated map that we put together showing the concerns throughout the community. One of the biggest issues that we continue to observe is with washouts (lot line erosion) between the homes. There are multiple homes along Lake 5 where there are up to 8 to 10 downspouts directing the water into an area that channels it to the lake which overtime causes the washout. Downspouts in areas like this should be tied directly into a drain pipe that leads into the lake. This setup will greatly reduce the sheet flow of water heading into the lake, causing much less erosion.

2. Irrigation System:

- a. **Pump Station:** No concerns observed. The pump station remains very clean and organized.



- b. **Controllers:** Irrigation Specialists has been sending us updated irrigation schedules. The new schedules for Clocks 1 thru 5 have been posted to the CDD website.
- c. **Broken Risers** were found at:
 - i. East berm behind 8995 Spring Mountain Way
 - ii. Exterior berm along Gladiolus next to bus stop closest to Bass Road.

- d. **Parts List** as of 8/01/18.

Inventory of Decoders, 45 ICD-100 single station decoders, 9 ICD-200 - 2 station decodes 46 ICD 400 – 4 station decoders and 0 ICD 600 - 6 station decoders.

NOTE; while installing the salvaged decoders, IS is finding that some of them are not working. All decoders are labeled, placed in zip lock bags and stored in storage bin at pump station.

3. Storm Water Drainage System:

- a. **Roadway Catch Basins:** No concerns observed this month.
- b. **Catch Basins Between the Homes:** All catch basins between the homes this month were debris free.
- c. **Water Control Structure:** No issues observed, the main outflow structure is debris free and water is flowing from it.
- 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. Estimates are currently being obtained to pressure clean the wall.
- b. Vines from the exterior side of the south wall are making their way back into the community. The vines aren't too bad yet but will need to be trimmed again in another month or so.



5. **Perimeter Fence:** Rosary Pea (category 1 exotic) was found again growing on the fence and berm plants behind 8959 Spring Mountain Way. The exotics should be removed before they continue to spread. We'll inform the HOA CAM of this.



6. Perimeter Landscaping:

- a. **Exterior:** Observations made this month included:
 - i. I met with Martha from JVM Landscaping. We rode along the eastern berm and flagged 30 locations for the Holly trees that are being transplanted from Monterey. The trees will be moved by the end of the month.



- ii. The cocoplums and trees along the eastern berm should be pruned.



- iii. Lots of trash was observed within the plant beds along Gladiolus Rd.

b. Interior: Observations made this month included:

- i. Weed growth within the Monterey north berm was a bit high.
- ii. Balsam apple which is a category II exotic is growing within the simpson stoppers behind 8810 Paseo De Valencia St. The exotics should be removed before they continue to spread. We'll inform the HOA CAM of this.



- iii. In just a little over 3 months' time there's already numerous dead areca palm fronds along the south berm adjacent to Lake 4. The Board may want to have us go through there on a quarterly or semi-annually to remove them.



- iv. Banana tree locations along the perimeter berm have been logged and we'll be having our maintenance staff begin removing them soon. Locations identified with trees include:

1. 15270 Laguna Hills Drive
2. 15310 Laguna Hills Drive
3. 8800 Paseo De Valencia
4. 8850 / 8860 Paseo De Valencia
5. 8960 Paseo De Valencia
6. 8811 Spring Mountain Way



- v. Excessive growth coming over the wall was observed behind:

1. 15370 Laguna Hills Drive – Tree Branches
2. 15400 Laguna Hills Drive – Wax Tree
3. 15450 Laguna Hills Drive – Wax Tree
4. 15508 Laguna Hills Drive – Sea Grapes

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 monthly included:

Notified By:	Reported Date:	Field Report	Issue	Action	Contractor Action
		Oct-18			
Laguna Lakes Oubhouse	9/17/2018		Reported alligator still present in Lake 3.	Informed trappers of it again.	Gator removed.
Laguna Lakes Oubhouse	9/18/2018		Reported broken irrigation pipe on Red Canyon	Issue reported to IS.	Repaired on 9/18.
JVM Landscaping	9/18/2018		Reported low pressure / stuck valve at 15510 Laguna Hills Drive.	Issue reported to IS.	
Jonathan Busa	9/24/2018		Reported that Fountain 6 is currently down.	Inspected the fountain on 9/24 and found it up and running. Checked the clocks and found that they were off by 15 minutes. Adjusted the clock.	Monitor
Marion Strong	9/26/2018		Reported algae in Lake 7.	Reported the issue to Lake & Wetlands	Monitor
Laguna Lakes Oubhouse	10/1/2018		Reported alligator in Lake 4.	Reported the issue to the Alligator Hotline, #445186	
Erika Stroh	10/8/2018		Reported that someone at 15509 Laguna Hills Drive is manually opening up the valves for this home.	CCO District Manager is going to send a letter to the homeowners.	

10. Completed events for September / October:

- a. Monitor Lake & Wetlands treatment of new bulrush growth & the alligator weed in Lakes 1 & 2. Alligator flag still present in Lake 1. Additional treatments needed.
- b. Inspect the warranty littorals in Lake 7. Plants are installed yet. They will be looked at during the next site visit.
- c. Contact Rudy Bailly to see where the LLCA is at with the fishing pier repairs. Pier is still being worked on. We'll continue to monitor their progress with the project.

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

- a. Monitor Lake & Wetlands treatment of new bulrush growth & the alligator weed in Lakes 1, 2, 4, 5 & 6.
- b. Inspect the warranty littorals in Lake 7.
- c. Adjust fountains for daylight savings.
- d. Monitor LLCA fishing pier repair project.

12. Maintenance Technician Task List:

Reported on 8/13/18

- a. Approved: Prune the Cypress trees along the banks of Lakes 1 & 2. [Work Order 1173](#) scheduled to be completed on October 25th.
- b. Approved: Remove the overgrown Bird of Paradise tree from the perimeter berm behind 8879 Spring Mountain Way. [Work Order 1173](#) scheduled to be completed on October 25th.

Reported on 9/12/18:

- a. Remove the Balsam apple vines from the south berm simpson stoppers adjacent to Lake 4. [Work Order 1173](#) scheduled to be completed on October 25th.
- b. Replace the dead Mexican petunias along the interior berm in Pebble Beach. Pending clarification.
- c. Remove the banana trees from around the perimeter berm. [Work Order 1247](#) scheduled to be completed on October 24th.

Reported on 10/10/18:

- a. Board Approval Needed: Conduct a trash clean-up around the lakes.
- b. Board Approval Needed: Consider having us pick up the dead areca palm fronds along the southern berm adjacent to Lake 4 on a quarterly or semi-annual basis.

----- Estimate -----

631 5th St. SW
NAPLES, FL 34117 US
239-290-2369

Estimate #: 3131
Date: 10/08/2018
Exp. Date: \$3,200.00

Address:

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

Activity	Qty	Rate	Amount
Pressure clean interior side of perimeter wall of Laguna Lakes along Gladiolus and Bass Rd.	1	1,375.00	1,375.00
Pressure clean exterior side of perimeter wall of Laguna Lakes along Gladiolus and Bass Rd.	1	1,375.00	1,375.00
Pressure clean interior side of wall along south end of property.	1	450.00	450.00
Total:			\$3,200.00

Attached is a proposal from JL23 Pressure Cleaning Services, Inc.
If you have any questions please call Jimmy at 239-290-2369.

We appreciate your business!
JL23 PRESSURE CLEANING SERVICES, INC.

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RESOLUTION 2018-05

**A FISCAL YEAR 2018 BUDGET AMENDMENT FOR THE ALLOCATION
OF FUND BALANCES FOR THE LAGUNA LAKES COMMUNITY
DEVELOPMENT DISTRICT.**

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board," of Laguna Lakes Community Development District, hereinafter referred to as "District," adopted a General Fund Budget for Fiscal Year 2018, and

WHEREAS, the Board adopted the Allocation of Fund Balances within the General Fund Budget for Fiscal Year 2018.

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

1. The Allocation of Fund Balances is hereby accepted in accordance with Exhibit A attached.
2. This resolution shall become effective the 24th day of October 2018.

Laguna Lakes
Community Development District

By:

Chairperson/ Vice Chairperson

Attest:

Calvin Teague, Secretary

EXHIBIT A

Allocation of Fund Balances

AVAILABLE FUNDS

Amount

Beginning Fund Balance - Fiscal Year 2018	68,363
Net Change in Fund Balance - Fiscal Year 2018	66,423
Reserves - Fiscal Year 2018 Additions	75,000
Total Funds Available (Estimated) - 9/30/2018	\$ 209,786

ALLOCATION OF AVAILABLE FUNDS

Operating Reserve - Operating Capital	75,000	(1)
Reserve - Irrigation	75,000	
Total Allocation of Available Funds	\$ 150,000	
<i>Total Unassigned (undesignated) Cash</i>	<i>\$ 59,786</i>	

Notes

(1) Represents approximately more than 3 months of Operating expenditures.

**LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT**

Financial Report

September 30th, 2018
unaudited

Prepared by:
Premier District Management

Balance Sheet
Laguna Lakes Community Development District
September 30, 2018

	<u>GENERAL</u> <u>FUND</u>	<u>SERIES 2007</u> <u>DEBT SERVICE</u> <u>FUND</u>	<u>SERIES 2017</u> <u>DEBT SERVICE</u> <u>FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>				
Cash - Operating	24,935.95	0.00	0.00	24,935.95
Cash - Money Market	229,843.82	0.00	0.00	229,843.82
Due To/From 001/202	(198,171.36)	0.00	0.00	(198,171.36)
Due To/From 001/202	0.00	20,889.60	0.00	20,889.60
Due To/From 001/203	0.00	0.00	177,281.76	177,281.76
Investments-Prepayment	0.00	3.04	0.00	3.04
Investments-Reserve Fund	0.00	1.00	0.00	1.00
Investments-Reserve Fund	0.00	47.12	0.00	47.12
Investments-Revenue Fund	0.00	0.16	0.00	0.16
Investments Reserve Fund	0.00	0.00	36,592.59	36,592.59
Prepaid Items	8,310.00	0.00	0.00	8,310.00
Deposits	500.00	0.00	0.00	500.00
TOTAL ASSETS	65,418.41	20,940.92	213,874.35	300,233.68
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts Payable	7,565.69	0.00	0.00	7,565.69
Accrued Expenses	2,915.80	0.00	0.00	2,915.80
Accrued Taxes Payable	(45.90)	0.00	0.00	(45.90)
TOTAL LIABILITIES	10,435.59	0.00	0.00	10,435.59
FUND BALANCES				
Nonspendable				
Prepaid Items	8,310.00	0.00	0.00	8,310.00
Deposits	500.00	0.00	0.00	500.00
Restricted				
Debt Service	0.00	20,940.92	213,874.35	234,815.27
Assigned				
Operating Reserves	78,767.00	0.00	0.00	78,767.00
Unassigned				
Unassigned	(32,594.18)	0.00	0.00	(32,594.18)
TOTAL FUND BALANCES	54,982.82	20,940.92	213,874.35	289,798.09
TOTAL LIABILITIES AND FUND BALANCES	65,418.41	20,940.92	213,874.35	300,233.68

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending September 30, 2018

Operating Fund

	<u>ANNUAL BUDGET</u>	<u>Y-T-D BUDGET</u>	<u>Y-T-D ACTUAL</u>	<u>Variance</u>	<u>% ANNUAL BUDGET</u>	<u>SEP 30, 2018 ACTUAL</u>
Revenues						
Interest - Investments	500	500	528	28	(106)	0
Interest - Tax Collector	0	0	108	108	0	0
Special Assmnts- Tax Collector	460,119	460,119	460,420	301	(100)	0
Special Assmnts- Discounts	(18,405)	(18,405)	(16,798)	1,607	(91)	0
Other Miscellaneous Revenues	100	100	1,079	979	(1,079)	0
Interfund Transfer - In	0	0	113,785	113,785	0	0
Loan/Note Proceeds	0	0	0	0	0	0
Total Revenues	442,314	442,314	559,122	116,808	(126)	0
Expenses						
Administrative						
P/R-Board Of Supervisors	11,000	11,000	9,987	1,013	91	800
FICA Taxes	842	842	1,857	(1,015)	221	66
Profserv-Mgmt Consulting Serv	49,855	49,855	49,855	0	100	4,155
Profserv-Property Appraiser	614	614	614	0	100	0
Profserv-Special Assessment	5,941	5,941	5,391	550	91	449
Postage And Freight	400	400	149	251	37	0
Insurance - General Liability	8,244	8,244	8,595	(351)	104	0
Printing And Binding	150	150	54	96	36	0
Miscellaneous Services	350	350	33	317	10	0
Misc-Bank Charge	0	0	30	(30)	0	0
Misc-Assessmnt Collection Cost	921	921	872	49	95	0
Misc-Web Hosting	650	650	372	278	57	0
Office Supplies	50	50	0	50	0	0
Total Administrative	79,017	79,017	77,809	1,208	98	5,470
Administrative-Regulatory/Compliance						
Profserv-Arbitrage Rebate	600	600	500	100	83	0
Profserv-Dissemination Agent	1,000	1,000	0	1,000	0	0
Profserv-Engineering	2,500	2,500	405	2,095	16	0
Profserv-Legal Services	3,000	3,000	4,394	(1,394)	146	505
Profserv-Trustee Fees	4,500	4,500	4,327	173	96	4,327
Auditing Services	3,400	3,400	3,600	(200)	106	1,600
Legal Advertising	2,000	2,000	1,092	908	55	730
Annual District Filing Fee	175	175	175	0	100	0
Total Administrative-Regulatory/Compliance	17,175	17,175	14,493	2,682	84	7,162
Perimeter & Wall						
R&M-Mulch	14,000	14,000	11,416	2,585	82	0
R&M-Plant Replacement	3,000	3,000	11,287	(8,287)	376	0
R&M-Wall	20,000	20,000	14,540	5,460	73	0
Total Perimeter & Wall	37,000	37,000	37,243	(242)	101	0
Field						
Profserv-Field Management	12,383	12,383	12,383	0	100	1,032
R&M-General	2,000	2,000	7,762	(5,762)	388	0

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending September 30, 2018

Operating Fund	<u>ANNUAL BUDGET</u>	<u>Y-T-D BUDGET</u>	<u>Y-T-D ACTUAL</u>	<u>Variance</u>	<u>% ANNUAL BUDGET</u>	<u>SEP 30, 2018 ACTUAL</u>
Misc-Hurricane	0	0	9,124	(9,124)	0	0
Total Field	14,383	14,383	29,269	(14,886)	204	1,032
<u>Irrigation Services</u>						
Contracts-Irrigation	25,800	25,800	30,232	(4,432)	117	2,150
Utility-Water	35,000	35,000	39,492	(4,492)	113	2,330
Electricity - General	14,000	14,000	12,727	1,273	91	830
R&M-Irrigation	22,074	22,074	17,236	4,838	78	(51,889)
Improvements-Irrigation	8,192	8,192	(1,233)	9,425	(15)	(12,274)
Reserve - Irrigation	75,000	75,000	173,192	(98,192)	231	119,496
Total Irrigation Services	180,066	180,066	271,646	(91,580)	151	60,643
<u>Lakes and Ponds</u>						
Contracts-Fountain	1,400	1,400	1,592	(192)	114	80
Contracts-Lake & Wetland	12,300	12,300	16,500	(4,200)	134	1,350
Electricity-General(L&P)	21,510	21,510	20,291	1,219	94	1,593
R&M-Fountain	10,000	10,000	6,996	3,004	70	306
R&M-Lake	2,000	2,000	10,774	(8,774)	539	0
Total Lakes and Ponds	47,210	47,210	56,153	(8,943)	119	3,329
<u>Capital Expenditures & Projects</u>						
<u>Debt Service</u>						
<u>Other (Sources)/Uses</u>						
Total Expenses	374,851	374,851	486,613	(111,761)	130	77,636
Excess Revenue Over (Under) Expenditures	67,463	67,463	72,509	228,569	(107)	(77,636)

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending September 30, 2018

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>SEP 30, 2018 ACTUAL</u>
<u>Revenues</u>						
Interest - Investments	50	50	464	414	(929)	464
Special Assmnts- Tax Collector	421,501	421,501	0	(421,501)	0	0
Special Assmnts- Discounts	(16,860)	(16,860)	0	16,860	0	0
Total Revenues	404,691	404,691	464	(404,227)	(0)	464
<u>Expenses</u>						
<u>Debt Service</u>						
Principal Debt Retirement	195,000	195,000	0	195,000	0	0
Interest Expense	210,450	210,450	105,709	104,741	50	0
Total Debt Service	405,450	405,450	105,709	299,741	26	0
<u>Other (Sources)/Uses</u>						
Total Expenses	405,450	405,450	105,709	299,741	26	0
Excess Revenue Over (Under) Expenditures	(759)	(759)	(105,245)	(703,968)	(13,866)	464

Statement of Revenues, Expenditures and Changes in Fund Balance
Laguna Lakes Community Development District
For the Period Ending September 30, 2018

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>SEP 30, 2018 ACTUAL</u>
<u>Revenues</u>						
Interest - Investments	0	0	22,880	22,880	0	0
Interest - Tax Collector	0	0	114	114	0	0
Special Assessments - Tax Collector	0	0	427,029	427,029	0	0
Special Assessments - Discounts	0	0	(15,502)	(15,502)	0	0
Series 2017A-1 Bond Proceeds	0	0	113,785	113,785	0	0
Proceeds of Refunding Bonds	0	0	4,200,000	4,200,000	0	0
Total Revenues	0	0	4,748,306	4,748,306	0	0
<u>Expenses</u>						
<u>Debt Service</u>						
Interest Expense	0	0	46,555	(46,555)	0	0
2017 DS Issuance Costs	0	0	7,750	(7,750)	0	66,925
Total Debt Service	0	0	54,305	(54,305)	0	66,925
<u>Other (Sources)/Uses</u>						
Operating Transfers Out	0	0	113,785	(113,785)	0	0
Transfer to Escrow Agent	0	0	4,500,709	(4,500,709)	0	0
Total Other (Sources)/Uses	0	0	4,614,494	(4,614,494)	0	0
Total Expenses	0	0	4,668,799	(4,668,799)	0	66,925
Excess Revenue Over (Under) Expenditures	0	0	79,507	9,417,105	0	(66,925)

LAGUNA LAKES COMMUNITY DEVELOPMENT DISTRICT
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Cash and Investment Report

September 30th, 2018

<u>Account Name</u>	<u>Bank Name</u>	<u>Yield</u>	<u>Balance</u>
<u>General Fund</u>			
Checking - Operating Account	Valley National Bank	0.00%	24,936
Checking - Money Market Account	Valley National Bank	1.79%	229,844
			254,780
		Subtotal	254,780
 <u>Debt Service Fund</u>			
Series 2017 - Reserve Account	US Bank	0.00%	36,640
Series 2017 - Revenue Account	US Bank	0.15%	0
			36,640
		Subtotal	36,640
		 TOTAL	\$ 291,420

LAGUNA LAKES
COMMUNITY DEVELOPMENT DISTRICT

Non-Ad Valorem Special Assessments

(Lee County Tax Collector - Monthly Collection Distributions)

Fiscal Year Ending September 30, 2018

					ALLOCATION	
Date Received	Net Amount Received	Discount/ (Penalties)	Collection Cost	Gross Amount Received	General Fund	Debt Service Fund
Assessments Levied - 100%				887,742	457,958	429,784
					51.60%	48.40%
10/31/2017	-	-	-	-	-	-
11/8/2017	11,584	515	-	12,099	6,243	5,856
11/21/2017	224,933	9,391	436	234,759	121,136	113,624
12/7/2017	442,802	18,412	436	461,650	238,211	223,438
12/21/2017	66,740	2,586	-	69,327	35,773	33,554
1/18/2018	30,214	924	-	31,139	16,068	15,071
2/9/2018	27,019	605	-	27,624	14,254	13,370
3/8/2018	11,242	129	-	11,370	5,867	5,503
4/9/2018	19,644	31	-	19,675	10,152	9,523
5/9/2018	11,552	143	-	11,695	6,035	5,661
6/8/2018	8,546	256	-	8,803	4,542	4,261
TOTAL	854,277	32,992	872	888,141	458,281	429,860
% COLLECTED				100%	100%	100%

Run: 10/17/2018 @ 10:52 AM

Laguna Lakes Community Development District Reconciliation - Valley National 9693 OP

Page: 1

Closing Balance from Previous Statement.....	8/31/2018	36,725.71
0 Deposits and Other Additions Totaling.....		0.00
14 Checks and Other Withdrawals Totaling.....		84,248.15
1 Adjustments Totaling.....		75,000.00
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....		0.00
Closing Balance for this Statement.....	9/28/2018	27,477.56
Difference.....		0.00

Cash Balance from General Ledger.....	9/28/2018	24,935.95
Open Activity from Bank Register.....		(2,541.61)
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		27,477.56

Date	Check	To	Check Description	Amount
✓ 8/28/2018	0004491	Florida Municipal Insurance Trust	General/Professional Liability Insurance 10/1/18 thru 9/30/19	8,310.00
✓ 8/28/2018	0004491	Lee County Utilities	8-14-18 - service from 7-1-18 thru 8-1-18	2,869.70
✓ 8/28/2018	ACH debit	FPL	8-22-18 - service from 7-23-18 thru 8-22-18	2,355.04
✓ 9/04/2018	0004492	Lake & Wetland Management	Inv #5671 - September maintenance	1,350.00
✓ 9/04/2018	0004493	Vertex Water Features	Inv #880031386 - fountain service call	80.00
✓ 9/05/2018	0004495	Irrigation Specialists, Inc.	Inv #8770 - monthly maintenance	2,150.00
✓ 9/10/2018	0004496	Grau & Associates	Inv #17246 - audit FYE 2017	1,600.00
✓ 9/10/2018	0004497	Premier District Management, LLC	management, field, assessment services	5,635.75
✓ 9/10/2018	0004498	Vertex Water Features	Inv #880031456 - fountain repair	95.10
✓ 9/10/2018	0004499	Persson Cohen & Mooney, PA	Professional Services	441.90
✓ 9/13/2018	0004500	Irrigation Specialists, Inc.	Invoices 8790, 8791, 8792, 8793	54,378.50
✓ 9/18/2018	0004501	US Bank	Inv #5099991 - trustee fees - incidental expenses	4,326.88
✓ 9/24/2018	0004502	Irrigation Specialists, Inc.	Inv #8784 - reset clocks	125.00
✓ 9/24/2018	0004504	The News-Press Media Group	Inv #1956848 notice of public hearing	730.28
Total Checks:				84,248.15
Date	Reference	Adjustment Description	Amount	
✓ 9/14/2018	2018069	Transfer from #0090 to #9693 to fund operating account	75,000.00	
Total Adjustments:			75,000.00	

Run: 10/17/2018 at 10:44 AM

Laguna Lakes Community Development District**Bank Register from 9/01/2018 to 9/30/2018**

Page: 1

Valley National 9693 OP

<u>Check/Ref</u>	<u>Date</u>	<u>Name/Description</u>	<u>Check Amount</u>	<u>Deposit Amount</u>	<u>Account Balance</u>
0004492	9/04/2018	[Lake & Wetland] Lake & Wetland Management - Inv #5671 - September maintenance	1,350.00	0.00	22,040.97
0004493	9/04/2018	[Vertex Water Features] Vertex Water Features - Inv #880031386 - fountain service call	80.00	0.00	21,960.97
0004495	9/05/2018	[Irrigation Specialists] Irrigation Specialists, Inc. - Inv #8770 - monthly maintenance	2,150.00	0.00	19,810.97
0004496	9/10/2018	[Grau & Associates] Grau & Associates - Inv #17246 - audit FYE 2017	1,600.00	0.00	18,210.97
0004497	9/10/2018	[Premier District] Premier District Management, LLC - management, field, assessment services	5,635.75	0.00	12,575.22
0004498	9/10/2018	[Vertex Water Features] Vertex Water Features - Inv #880031456 - fountain repair	95.10	0.00	12,480.12
0004499	9/10/2018	[PERSSON] Persson Cohen & Mooney, PA - Professional Services	441.90	0.00	12,038.22
0004500	9/13/2018	[Irrigation Specialists] Irrigation Specialists, Inc. - Invoices 8790, 8791, 8792, 8793	54,378.50	0.00	-42,340.28
2018069	9/14/2018	Transfer from #0090 to #9693 to fund operating account	0.00	75,000.00	32,659.72
0004501	9/18/2018	[US Bank] US Bank - Inv #5099991 - trustee fees - incidental expenses	4,326.88	0.00	28,332.84
0004502	9/24/2018	[Irrigation Specialists] Irrigation Specialists, Inc. - Inv #8784 - reset clocks	125.00	0.00	28,207.84
0004503	9/24/2018	[Lee County Utilities] Lee County Utilities - Inv #9-13-18 utilities 8-1-18 thru 9-1-18	2,330.35	0.00	25,877.49
0004504	9/24/2018	[News Press] The News-Press Media Group - Inv #1956648 notice of public hearing	730.28	0.00	25,147.21
0004505	9/24/2018	[Vertex Water Features] Vertex Water Features - Inv #880031768 fountain repair	211.26	0.00	24,935.95
Total for Report:			73,455.02	75,000.00	

Run: 10/17/2018 @ 10:43 AM

Laguna Lakes Community Development District
Reconciliation - Valley National 0090 MM

Page: 1

Closing Balance from Previous Statement.....	8/31/2018	304,426.60
0 Deposits and Other Additions Totaling.....		0.00
0 Checks and Other Withdrawals Totaling.....		0.00
1 Adjustments Totaling.....		-75,000.00
0 Voids Totaling.....		0.00
Service Charge.....		0.00
Interest Earned.....	9/28/2018	417.22
Closing Balance for this Statement.....	9/28/2018	229,843.82
Difference.....		0.00
<hr/>		
Cash Balance from General Ledger.....	9/28/2018	229,843.82
Open Activity from Bank Register.....		0.00
Adjustment for Service Charges and Interest.....		0.00
General Ledger Reconciliation to Statement.....		229,843.82
<hr/>		
Date	Reference	Adjustment Description
✓ 9/14/2018	2018069	
✓ 9/28/2018		Interest Earned
		Total Adjustments:
		-74,582.78

Run: 10/17/2018 at 10:45 AM

Laguna Lakes Community Development District
Bank Register from 9/01/2018 to 9/30/2018
Valley National 0090 MM

Page: 1

<u>Check/Ref</u>	<u>Date</u>	<u>Name/Description</u>	<u>Check Amount</u>	<u>Deposit Amount</u>	<u>Account Balance</u>
2018069	9/28/2018	Interest Earned	75,000.00	0.00	229,426.60
			0.00	417.22	229,843.82
Total for Report:			75,000.00	417.22	

Americans with Disabilities Act Website Compliance Project

Goal: to comply with website content requirements as outlined by Florida's Special District Accountability Program and ensure access in keeping with the Americans with Disabilities Act of 1990.

Phase one will be to strip the website down to the content required by Florida's Special District Accountability Program.

Phase two will be to ensure all content is presented in an accessible manner and meets WCAG 2.0 recommendations. This will ensure access to individuals using assistive technologies and remove any concerns of noncompliance.

Phase three will be an opportunity to enhance the website with the addition of optional content that is properly formatted.

Excerpt from Florida Special District Accountability Program Handbook:

Website Minimum Content Requirements

Special district websites must meet the following minimum requirements as applicable:

I. Basic Requirements:

- A. Each independent special district must maintain a separate website.
- B. Each dependent special district must be prominently displayed on the home page of the local general-purpose government upon which it is dependent and linked to the special district's website. A dependent special district's website must:
 - 1. Be maintained as a part of the local general-purpose government's website upon which it is dependent, or
 - 2. Be maintained as a separate website
- C. All special districts must ensure that their official website address is on file with the Special District Accountability Program so the program can link to it from its website. To verify whether a special district's website address is on file with the program, see, Alphabetical List of Websites for Active Special Districts.

II. Post the Following Information at a Minimum:

D. General Information:

- 3. The special district's full legal name (as cited in creation document and the Official List of Special Districts Online).
- 4. A public purpose statement.
- 5. The special district's boundaries / service area(s) (posting a map may be useful).
- 6. The services provided.
- 7. The full text of the special district's charter (creation document), as amended. Community Development Districts may reference Chapter 190, Florida Statutes - Community

Development Districts, as the uniform charter, but must include information relating to any grant of special powers.

8. The Regulatory Plan (annual) – applicable to certain special districts with adopted rules – see Making Changes to Special Districts - Reviewing and Revising Rules - The Regulatory Plan.
9. The statute(s) under which the special district operates, if different from the statute(s) under which the special district was established. Include Chapter 189, Florida Statutes - Uniform Special District Accountability Act, since all special districts must comply with this law.
10. Date established (effective date of creation document).
11. Establishing entity (legislature, county(ies), municipality(ies), or Governor and Cabinet).

E. General Contact Information:

12. Mailing address
13. Email address
14. Telephone number
15. Web address
16. Registered agent / registered office (name and address of the registered agent on file with the Special District Accountability Program and listed in the Official List of Special Districts Online)

F. Contact Information for Each Governing Body Member:

17. Name
18. Official address
19. Official email address
20. If applicable, the term and appointing authority (county, municipality, Governor, etc.)

G. Revenue Information:

21. A listing of all taxes, fees, assessments or charges imposed and collected.
22. The rates or amounts for the current fiscal year.
23. The statutory authority for the levy of the tax, fee, assessment or charge.

H. General Financial Information:

24. The fiscal year period - most special districts are required to use October 1 through September 30; some housing authorities use January 1 through December 31, April 1 through March 30 and July 1 through June 30.
 25. A link to the Florida Department of Financial Services - Local Government Financial Reporting webpage so the public can view the special district's Annual Financial Report.
 26. The final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the special district.
- I. Budget Information:**
27. The tentative budget, if applicable – post at least two days before the budget hearing held pursuant to section 200.065, Florida Statutes, Method of fixing millage or other law, to consider such budget and keep it on the website for at least 45 days;
 28. Final adopted budget - post within 30 days after adoption and keep it on the website for at least two years (see General Budget Requirements)
 29. Budget amendment in which a resolution is required to adopt such an amendment (see Budget Amendment Procedures) - post within five days after adoption and keep it on the website for at least two years.
- J. Meeting Information:**
30. Regular Public Meeting Schedule (quarterly, semiannually, or annually) (see Meeting Notices)
 31. Meeting / workshop agendas - post at least seven days before the event and maintain on the website for at least one year.
 32. Meeting materials, when available in an electronic format, excluding confidential and exempt information - post at least seven days before the event and maintain on the website for at least one year.
- K. Ethics Information:**
33. Code of Ethics, if adopted.

34. A link to generally applicable ethics provisions (one option is to link to the Florida Commission on Ethics - Ethics Laws webpage).

L. Retirement System Information - If applicable, Defined Benefit Retirement System or Plan Information (excluding the Florida Retirement System), as required by section 112.664, Florida Statutes - Reporting standards for defined benefit retirement plans or systems. For more information about the following retirement related website requirements, please see Additional Information - Florida Department of Management Services, Division of Retirement Contact (Local Retirement):

35. The annual financial statements (for more information, see Additional Actuarial Disclosures) using prescribed mortality table (RP-2000 Combined Healthy Participant Mortality Tables, by gender, with generational projection by Scale AA).
36. The annual financial statements similar to those required above but which use an assumed rate of return on investments and an assumed discount rate that are equal to 200 basis points less than the plan's assumed rate of return.
37. Information indicating the number of months or years for which the current market value of assets are adequate to sustain the payment of expected retirement benefits as determined in the plan's latest valuation and under the financial statements prepared pursuant to (1) and (2) above.
38. Information indicating the recommended contributions to the plan based on the plan's latest valuation and the contributions necessary to fund the plan based on financial statements prepared pursuant to (1) and (2) above, stated as an annual dollar value and a percentage of valuation payroll.
39. The funded ratio of the system or plan as determined in the most recent actuarial valuation as part of the disclosure.
40. The plan's most recent financial statement and actuarial valuation, including a link to the Florida Department of Management Services, Division of Retirement Actuarial Summary Fact Sheet for that plan.

- 41. For the previous five years, beginning with 2013, a side-by-side comparison of the plan's assumed rate of return compared to the actual rate of return, as well as the percentages of cash, equity, bond and alternative investments in the plan portfolio.
- 42. Any charts and graphs of the data provided above presented in a standardized, user-friendly and easily interpretable format as prescribed by the Department of Management Services.

M. Public Facilities Reports, if applicable (see The Public Facilities Report):

- 43. Public Facilities Initial Report
- 44. Public Facilities Annual Notice of Any Changes
- 45. Public Facilities Update Report