

**VISTA LAKES
COMMUNITY DEVELOPMENT DISTRICT
AGENDA PACKAGE
APRIL 11, 2019**

Inframark, Infrastructure Management Services

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April 4, 2019

Board of Supervisors

Vista Lakes Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Vista Lakes Community Development District will be held **Thursday, April 11, 2019 at 6:30 p.m.** at the Vista Lakes Clubhouse, located at 8841 Lee Vista Boulevard, Orlando, Florida 32829. Following is the advance agenda for the meeting:

- 1. Roll Call**
- 2. Public Comments**
- 3. Organizational Matters**
 - A.** Acceptance of Resignation of Mr. Jeff Rooks (Seat 2, Term Expires 11/2022)
 - B.** Consideration of a Supervisor to Fill the Unexpired Term of Office
 - C.** Oath of Office for Newly Appointed Supervisor
 - D.** Designation of Officers (Resolution 2019-03)
- 4. Business Administration Items**
 - A.** Consideration of the Minutes of the January 10, 2019 Board of Supervisors Meeting
 - B.** Consideration of February 2019 Check Register and Invoices
 - C.** Consideration of February 2019 Financial Statements
 - D.** Acceptance of the Fiscal Year 2018 Audit
 - E.** Presentation and Discussion of the Proposed Fiscal Year 2020 Budget
 - F.** Consideration of Resolution 2019-04, Approving the Budget and Setting the Public Hearing for August 8, 2019
- 5. Old Business**
- 6. Staff Reports**
 - A.** District Engineer
 - i.** Cleaning of the North End of Lake Carlisle
 - B.** District Counsel
 - i.** Authorization to Pursue Litigation of Encroachment Matter
 - C.** District Manager
 - i.** ADA Website Requirements
 - ii.** Investment Policy
 - iii.** FEMA Update
 - iv.** Discussion of CDD Website Adding, "Work in Progress"
 - D.** Field Operations
 - i.** Field Management Reports
 - ii.** Proposal for Sidewalk Replacement at Gentry Park
 - E.** Landscaping
 - i.** Proposals for Removal and Replacement of Plants
 - ii.** Proposal for Installation of New Plant Material at Fountain Marquis Sign
 - iii.** Proposal for Arbor Services at Pembroke Berm
- 7. Supervisor Requests**
- 8. Adjournment**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,
Kristen Suit
Kristen Suit
District Manager

Third Order of Business

3A.

From: Jeff Rooks

Date: March 14, 2019 at 3:58:32 PM EDT

Subject: Re: FW: Vista Lakes- Jeff Rooks

Re: resignation from VL CDD board

To whom it may concern,

As of 3/29/19 I will be closing on my home and will no longer have residence in the Vista Lakes community. Therefore it is with much regret that I must resign from the Vista Lakes Community Development District board.

It has been an enjoyable, and very rewarding, experience to serve this community. Proud to be part of a team that takes pride in providing great service while balancing the importance of cost. To the board members, Inframark, legal, , engineering and rest of team, I wish you the best of luck in the future! You'll all be missed.

Regards,
Jeffrey A. Rooks
VL CDD board

PS please advise if there are other steps required to make this official.

3D.

RESOLUTION 2019-03

**A RESOLUTION DESIGNATING OFFICERS OF THE
VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Board of Supervisors of the Vista Lakes Community Development District at a meeting held on April 11, 2019 desires to appoint the below recited persons to the offices specified.

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

1. The following persons were appointed to the offices shown, to wit:

_____	Chairperson
_____	Vice Chairperson
<u>Robert Koncar</u>	Secretary
<u>Stephen Bloom</u>	Treasurer
<u>Alan Baldwin</u>	Assistant Treasurer
<u>Kristen Suit</u>	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

PASSED AND ADOPTED THIS, 11TH DAY OF APRIL 2019.

Chairperson/Vice Chairperson

Secretary/Assistant Secretary

Fourth Order of Business

4A.

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

The regular meeting of the Board of Supervisors of the Vista Lakes Community Development District, held Thursday, January 10, 2019 at 10:00 a.m. at the Vista Lakes Clubhouse, located at 8841 Lee Vista Boulevard, Orlando, Florida.

Present and constituting a quorum were:

Frank Sebestyen	Chairman
William Pass	Vice Chairman
Jeff Rooks	Assistant Secretary
Paula Edwards	Assistant Secretary
Jason McCright	Assistant Secretary (Via Telephone)

Also present were:

Robert Koncar	District Manager, Inframark
Kristen Suit	District Manager, Inframark
Scott Clark	District Counsel
David Hamstra	District Engineer
Russell Simmons	Field Services Manager
Carla Daly	Amenities Committee
Jeff Cornett	Servello & Son, Inc.
Numerous Residents	

The following is a summary of the discussions and actions taken at the January 10, 2019 meeting of the Board of Supervisors of the Vista Lakes Community Development District.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Sebestyen called the meeting to order. Four of five Board members are present and Mr. McCright will call in. A quorum was established.

Mr. McCright joined the meeting via telephone.

SECOND ORDER OF BUSINESS

Public Comment on Agenda Items

Ms. Daly reported on the following:

- The carp will be released tomorrow.
- The growth on the side of the lake is still a problem. It was suggested to replace the current plants with larger shrubs. Staff will take care of this.
- There is still a lot of Hydrilla in the lake. Dissipation should be in approximately a few more months. Staff will continue to take measures to alleviate this issue. Dredging will not occur. A muck sampling would be done before any further action.

Mr. Clark joined the meeting.

THIRD ORDER OF BUSINESS

Business Administration Items

A. Consideration of the Minutes of the November 8, 2018 Board of Supervisors Meeting

Mr. Sebestyen stated each Board member received a copy of the Minutes of the November 8, 2018 Board of Supervisors Meeting and requested any additions, corrections or deletions.

- On Page 2, *Hydrilla* should replace *algae*.
- On Page 9 in the second subparagraph, *Amhurst* should replace *Carlisle*.
- Mr. Rooks inquired about the stain on the red brick wall.

There being no further additions, corrections or deletions,

On MOTION by Mr. Pass, seconded by Ms. Edwards, with all in favor, the Minutes of the November 8, 2018 Board of Supervisors Meeting were approved as amended.

B. Consideration of November 2018 Check Register and Invoices

- Potential of treatment of the big lake for the Hydrilla was discussed. To treat the big lake monthly would double the cost. It will be monitored more carefully and treated it before it gets worse.
- Mr. Sebestyen was told the assessments go into the General Fund, and funds amounting to \$100,000 have to be transferred to the Debt Service Fund. Most of the assessments come in late December.

On MOTION by Mr. Pass, seconded by Mr. Sebestyen, with all in favor, the November 2018 check register and invoices were approved.

C. Consideration of November 2018 Financial Statements

- Agenda Page 114 regarding the balance sheet was discussed.
- Agenda Page 122 indicates that 2% of the assessments have been collected.
- The CD rates were discussed. This is checked by our Finance team on a regular basis. Staff will report on this at the next meeting. The CD expiring on March 29, 2019 will be renewed at either six or 12 months, depending on if the interest rates are expected to continue to rise. If the trend of rising interest continues will invest in six-month CD's. Mr. Koncar will present a policy in this regard for the Board's consideration at the next meeting.

On MOTION by Mr. Sebestyen, seconded by Mr. Pass, with all in favor, the November 2018 Financial Statements were approved.

D. Motion to Assign Fund Balance

- This can be changed throughout the year.

On MOTION by Mr. Rooks, seconded by Mr. Pass, with all in favor, the motion to assign fund balance was approved.

E. Consideration of Resolution 2019-02, Declaration of Vacancies

- Mr. Clark explained the process of declaring vacancies and appointing persons to those vacant Seats.
 - Until those vacant Seats are filled, the current Board members will continue serving in those Seats.
 - The current members can be re-appointed or new people chosen.

On MOTION by Ms. Edwards, seconded by Mr. Pass, with all in favor, Resolution 2019-02, Declaring a Vacancy in Seats 1, 2 and 3 of the Board of Supervisors Pursuant to Section 190.006(3)(b), Florida Statutes; Providing an Effective Date, was adopted.

On MOTION by Mr. Pass, seconded by Mr. Rooks, with all in favor, vacant Seats shall remain the same, with Paula Edwards in Seat 1, Jeff Rooks in Seat 2, and Frank Sebestyen in Seat 3.

- Mr. Koncar indicated the Recording Department will make sure for the next election that the Board is notified at the meeting before the qualifying period ends.

FOURTH ORDER OF BUSINESS

Old Business

- Mr. Clark summarized the Florida Sunshine Law.
 - Emailed communications should be filtered through the District Manager.
 - The Board may appoint another Board member to act as a representative on a project, which would be reported on at the Board meeting only.
- The website was addressed.
 - The Board should focus on the minimum amount of documentation to be posted to the website.
 - This should be addressed at the next meeting.
 - The minutes have been posted to the website and everything is current.

FIFTH ORDER OF BUSINESS

Business Items

There being no business items, the next order of business followed.

SIXTH ORDER OF BUSINESS

Staff Reports

A. District Engineer

i. Consideration of Proposal for Installation of Chickasaw Trail Irrigation Sleeve

- Mr. Hamstra indicated a directional drill will be performed under Chickasaw Trail, which will be northeast of Amhurst Park, the purpose being to reconnect the irrigation system which was severed by accident.
- No one knows who caused the problem, whether it was the City or not.
- The insurance for the contractor needs to be current. It should be \$1 Million in liability insurance.

On MOTION by Mr. Pass, seconded by Mr. Rooks, with all in favor, the proposal from Trenchless Specialties in the amount of \$4,600 to install an irrigation sleeve at Chickasaw Trail, was approved.

ii. Ratification of Proposal for Permits for Installation of Chickasaw Trail Irrigation Sleeve

- This proposal was presented to and approved by the Chair to rectify the need for installation of the irrigation sleeve.

On MOTION by Mr. Pass, seconded by Ms. Edwards, with all in favor, the Chair's previous authorization by Trenchless Specialties of \$1,900 for the ROA utilization and MLG permits for installation of the irrigation sleeve at Chickasaw Trail, was ratified.

- The CDD received a Notice of Violation from the City of Orlando regarding a landscape easement owned by the CDD. There is a chain link fence on CDD property limits. There is also a wooden fence between the CDD property and residents' homes. The wooden fence is causing confusion as to how much the easement should be maintained. Both sides of the wooden fence have to be maintained. Residents contacted the City, which hired their own contractor to clear the area. The Notice of Violation is for \$465 is to recoup the City's cost for clearing the area. To avoid any issues in the future, the CDD needs to maintain both sides of the fence.
 - Mr. Hamstra suggested having a survey done in this area to confirm what is CDD property.
 - LMP suggested an extra clean-up service for this area, which includes mowing.
 - LMP will do a walk-through of this area to determine the cost to maintain it. They will contact the City to determine a time. Mr. Rooks will also participate.

B. District Counsel

i. Adjustment of Hourly Rates

- Mr. Clark requested an hourly rate increase to \$285. This is his lowest rate and is within the market.
- His cost and overhead has increased.
- The rates should remain for a couple of years.

On MOTION by Mr. Pass, seconded by Mr. Sebestyen, with all in favor, an increase in District Counsel's hourly rate to \$285, was approved.

- Mr. Clark discussed HOA termination agreement regarding maintenance of the gate. Mr. Clark sent a letter to the HOA President, but has not yet received a response.
- Mr. Clark informed the Board of their inquiry regarding bond funds paying for the construction of the public roadways, it was determined that they do not.
- A phone bill for the gate was received. Discussion ensued. All future invoices should be sent to Mr. Monty Brown of the HOA. There will be a problem if the bill does not get paid and the service is shut off.

On MOTION by Mr. Pass, seconded by Mr. Rooks, with all in favor, payment by the CDD of the gate phone bill in the interim, with the intent that it be reimbursed from the HOA, until such time as the service is transferred over to the HOA, was approved.

C. District Manager

Ms. Suit, being a Notary Public of the State of Florida, administered the Oath of Office to Ms. Edwards, Mr. Rooks and Mr. Sebestyen; a copy of the signed Oaths is attached hereto and made a part of the public record.

- For the record, each of the three Supervisors were provided an Oath of Office to fill out and send to the Division of Elections, along with a Commission Fee in the amount of \$10.

D. Field Operations

i. Field Management Update

Mr. Simmons presented the Field Management Update for discussion; a copy of which is attached hereto for the public record.

- Mr. Simmons mentioned a resident of Gentry Park requested the CDD repaint the parking sign. Mr. Simmons recommends painting the parking spot yellow and eliminate the sign, to which the Board concurred.

- Tree issues with tree roots growing under sidewalks and under meter boxes was discussed. These trees are on private property and need to be trimmed back by the resident, according to Mr. Clark.

ii. Proposal from Servello for Removal of Dead Pine Tree

- Mr. Simmons reported the dead Pine Tree is approximately 50 feet or taller, and in jeopardy of damaging a resident's home. It is on CDD property.
- The dead Magnolia Tree, which was struck by lightning, also needs to be removed. This should be removed at the same time as the Pine Tree and the expense brought back for ratification.

On MOTION by Mr. Pass, seconded by Mr. Sebestyen, with all in favor, the proposal from Servello in the amount of \$1,600 to remove the dead Pine Tree, was approved.

- Mr. Simmons would like to remove the caps on the dock and replace them with galvanized caps which will not rust. They cost \$28 each, for a total of approximately \$700.
- There are hundreds of different styles. They should be copper in color to match the towers. This color is about the same price.
- Ms. Daly will be the liaison for choice of the appropriate caps.

On MOTION by Mr. Sebestyen, seconded by Ms. Edwards, with all in favor, purchase and installation of dock post caps in an amount not to exceed \$875, was approved as discussed.

iii. Proposal from Servello for Installation of Mulch

- The work costs less than the scope.
- This should be for the entire community, and staff will ensure Servello signs off on it.
- Mulching is done as approved by the Board.
- Planting has been completed.
- Pine Bark is the best mulch for longevity.

On MOTION by Mr. Rooks, seconded by Ms. Edwards, with all in favor, the proposal from Servello in the amount of \$13,950 to install Pine Bark Mulch throughout CDD property to include Vista Lakes plant beds, was approved.

iv. HOA Liaison Landscaping Report

Ms. Daly discussed the following items:

- There are areas which were discovered during the walk-through in need of assistance:
 - The lift station.
 - The dead Magnolia Tree.
 - Shrubs near Amhurst.
 - Dead Holly Bushes in Warwick.
 - Several overgrown or dying Oleanders around the lake.
 - A proposal for these items will be presented at the next meeting.
- She is looking to get an annual planting projection from Mr. MacCubbin.
- There is an issue between stepping stones or concrete in Amhurst Park. Stepping stones are acceptable, according to Mr. Clark. Field staff can do this work. The Board and Ms. Daly decided on concrete.
- Flags on towers were discussed. Staff should proceed with the work. A proposal will be needed as soon as possible. The Chair may approve it as long as it is under the threshold so that the work may be done before the next meeting.
- Power washing has been done.
- Holiday decorations were wonderful.
 - Ms. Suit received the invoice and sent it to A/P for payment.
 - This will be discussed again at the beginning of budget season.
 - More lead time is needed.
 - The existing decorations were not working properly and some were missing. They are now in the storage shed.
 - Each community's decorations should be stored separately in plastic tubs.

SEVENTH ORDER OF BUSINESS

Supervisor Requests

- Mr. Pass attended a walk-through with the City and Orange County Utilities. They would like to install a utility easement between the lift station on Chickasaw to Lee Vista. The easement is coming down HOA property and the edge may be on CDD property and is a designated conservation area. Mr. Pass would like the Board to be prepared to approve the easement, if necessary after the survey is done. This will likely be brought up at the HOA meeting. There is a proposed map.
- The overgrowth in the conservation area may be the homeowner's responsibility to trim.
- Mr. Simmons indicated they will have a plan for the staining on the bricks and fountains. They may be chlorine stains.
- Metal traffic signs still need to be replaced, which was approved at the August meeting. Quite a few signs have already been replaced. Mr. Simmons will check on this.
- A proposal for aerial to trim trees away from the building in Gentry Park was submitted by Servello. This is a homeowner responsibility.
- Mr. Sebestyen thanked Ms. Daly for all of her efforts.

EIGHTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. Sebestyen, seconded by Mr. Pass, with all in favor, the meeting was adjourned at approximately 12:40 p.m.
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Secretary/Assistant Secretary

Chairperson/Vice Chairperson

4B

VISTA LAKES
Community Development District

Payment Register by Fund
For the Period from 2/1/2019 to 2/28/2019
(Sorted by Payee)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	007900	02/07/19	AQUATIC SYSTEMS, INC.	0000434306	FEBRUARY AQUATIC MAINTENANCE	Contracts-Lake and Wetland	534021-53901	\$1,750.00
001	007901	02/07/19	CHURCHILLS	10016	FEBRUARY FOUNTAIN MAINTENANCE	R&M-Fountain	546032-53901	\$298.00
001	007902	02/07/19	CITY OF ORLANDO	FEB-19	FEB 2019 STRT LIGHT AGRMNT	Electricity - Streetlighting	543013-53901	\$1,440.39
001	007906	02/19/19	CITY OF ORLANDO - REV COLLECTIONS-1ST FLOOR	020619	SPEC ASSMT - CITY OF ORLANDO	LIEN ID LLC 19-00021	531038-51301	\$480.07
001	007907	02/19/19	CLARK, ALBAUGH LLP	16383	JANUARY GEN COUNSEL	ProfServ-Legal Services	531023-51401	\$1,653.00
001	007903	02/07/19	FEDEX	6-437-44682	JANUARY POSTAGE	Postage and Freight	541006-51301	\$13.75
001	007910	02/22/19	GRAU & ASSOCIATES	17627	2018 AUDIT FINAL BILL	Auditing Services	532002-51301	\$2,000.00
001	007913	02/27/19	HOME DEPOT CREDIT SVS	012119-5079	JANUARY PURCHASES	R&M-Common Area	546016-53901	\$26.98
001	007913	02/27/19	HOME DEPOT CREDIT SVS	012119-5079	JANUARY PURCHASES	R&M-Common Area	546016-53901	\$210.87
001	DD277	02/26/19	BRIGHT HOUSE NETWORKS	023029901020519 ACH	2/11-3/10/19 SERV #50230299-01	0050230299-01	546016-53901	\$110.99
001	DD276	02/22/19	AT&T	020519-1037 ACH	FEB SERVICE #40738210378263146	407 382 1037	541005-53901	\$216.40
001	DD279	02/01/19	DUKE ENERGY FLORIDA, INC.	011819 ACH	12/18-1/18/19 ELEC ACH	Streetlights Gated	543046-53901	\$5,718.96
001	DD279	02/01/19	DUKE ENERGY FLORIDA, INC.	011819 ACH	12/18-1/18/19 ELEC ACH	Streetlights Non-Gated	543047-53901	\$9,366.97
001	DD278	02/07/19	DUKE ENERGY FLORIDA, INC.	011619 ACH	12/17-1/16/19 ELEC ACH	Streetlights Gated	543046-53901	\$60.13
001	DD278	02/07/19	DUKE ENERGY FLORIDA, INC.	011619 ACH	12/17-1/16/19 ELEC ACH	Electricity - Streetlighting	543013-53901	\$1,514.43
001	DD282	02/18/19	DUKE ENERGY FLORIDA, INC.	012819 ACH	12/27-1/28/19 ELEC ACH	STREET LIGHTS	543013-53901	\$2,987.97
001	DD280	02/27/19	AT&T	021019-9620 ACH	2/10-3/9/19 SERV ACH #4073849	407-384-9620-001-3145	541005-53901	\$266.88
001	DD281	02/25/19	ORANGE COUNTY UTILITIES	021319-7700 ACH	1/15-2/12/19 WTR ACH	8082147700	543021-53901	\$5,186.73
001	DD285	02/27/19	WASTE CONNECTIONS OF FLORIDA	1202634 ACH	REFUSE REMOVAL 2/25/19	Misc-Contingency	549900-53901	\$125.03
001	007908	02/19/19	PEGASUS ENGINEERING	224289	11/25-12/22/18 GEN ENGINEERING	ProfServ-Engineering	531013-51501	\$1,737.50
001	007911	02/22/19	SERVELLO	13062	TREE REMOVAL - REMINGTON COURT	6888 REMINGTON CT	546099-53902	\$1,600.00
001	007911	02/22/19	SERVELLO	13063	NEW TREES - LK CHAMPLAIN FENCE	R&M-Plant&Tree Replacement	546170-53902	\$3,120.00
001	007911	02/22/19	SERVELLO	13063	NEW TREES - LK CHAMPLAIN FENCE	R&M-Irrigation	546041-53902	\$375.00
001	007912	02/22/19	SERVELLO	13061	MAGNOLIA/STAKING KIT - AVON	car accident Avon median	546170-53902	\$385.00
001	007904	02/07/19	SERVELLO	12907	ZONE 4 IRR REPAIRS	R&M-Irrigation	546041-53902	\$979.09
001	007904	02/07/19	SERVELLO	13025	IRRIGATION REPAIRS	IRRIGATION	546041-53902	\$588.84
001	007909	02/19/19	SERVELLO	13075	IRR REPAIRS	R&M-Irrigation	546041-53902	\$765.88
001	007905	02/07/19	VERTEX WATER FEATURES	I3122	FOUNTAIN REPR #10	R&M-Fountain	546032-53901	\$82.00
001	007914	02/27/19	VERTEX WATER FEATURES	I3444	FOUNTAIN #10 NEW TIMER MOTOR	R&M-Fountain	546032-53901	\$63.24
001	007914	02/27/19	VERTEX WATER FEATURES	I3445	FOUNTAIN #10 NEW 5HP MOTOR	R&M-Fountain	546032-53901	\$2,455.84
Fund Total								\$45,579.94

Total Checks Paid	\$45,579.94
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4C.

VISTA LAKES
Community Development District

Financial Report

February 28, 2019

Prepared by:



Table of Contents

<u>FINANCIAL STATEMENTS</u>	Page #
Balance Sheet - All Funds	1
Statement of Revenues, Expenditures and Changes in Fund Balances	
General Fund	2 - 3
Debt Service Funds	4
Notes to the Financial Statements	5 - 6
 <u>SUPPORTING SCHEDULES</u>	
Non-Ad Valorem Special Assessments Schedule	7
Cash and Investment Report	8
Bank Reconciliation	9

VISTA LAKES
Community Development District

Financial Statements

(Unaudited)

February 28, 2019

Balance Sheet
February 28, 2019

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 A1 & A2 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 206,066	\$ -	\$ 206,066
Interest/Dividend Receivables	2,218	-	2,218
Due From Other Funds	-	61,103	61,103
Investments:			
Certificates of Deposit - 12 Months	731,639	-	731,639
Certificates of Deposit - 18 Months	152,485	-	152,485
Certificates of Deposit - 6 Months	206,379	-	206,379
Money Market Account	1,376,073	-	1,376,073
Reserve Fund (A-1)	-	28,458	28,458
Reserve Fund (A-2)	-	62,481	62,481
Revenue Fund (A-1)	-	263,408	263,408
Revenue Fund (A-2)	-	355,565	355,565
Deposits	15,891	-	15,891
TOTAL ASSETS	\$ 2,690,751	\$ 771,015	\$ 3,461,766
<u>LIABILITIES</u>			
Accounts Payable	\$ 66,389	\$ -	\$ 66,389
Due To Other Funds	61,103	-	61,103
TOTAL LIABILITIES	127,492	-	127,492
<u>FUND BALANCES</u>			
Nonspendable:			
Deposits	15,891	-	15,891
Restricted for:			
Debt Service	-	771,015	771,015
Assigned to:			
Operating Reserves	275,560	-	275,560
Reserves - Fences / Walls	264,369	-	264,369
Reserves - Irrigation System	116,952	-	116,952
Reserves - Other	127,419	-	127,419
Res-Pav/Concrete/Basin/Curb	490,842	-	490,842
Reserves - Ponds / Lakes	223,184	-	223,184
Reserves-Reserve Study	1,247	-	1,247
Unassigned:	1,047,795	-	1,047,795
TOTAL FUND BALANCES	\$ 2,563,259	\$ 771,015	\$ 3,334,274
TOTAL LIABILITIES & FUND BALANCES	\$ 2,690,751	\$ 771,015	\$ 3,461,766

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ 6,000	\$ 2,500	\$ 7,754	\$ 5,254
Interlocal Agreement	40,000	-	-	-
Interest - Tax Collector	2,000	1,000	534	(466)
Special Assmnts- Tax Collector	1,188,895	1,057,769	1,040,578	(17,191)
Special Assmnts- Other	7,380	3,280	479	(2,801)
Special Assmnts- Discounts	(47,556)	(42,311)	(41,632)	679
TOTAL REVENUES	1,196,719	1,022,238	1,007,713	(14,525)

EXPENDITURES**Administration**

P/R-Board of Supervisors	4,000	2,000	2,000	-
FICA Taxes	306	153	153	-
ProfServ-Arbitrage Rebate	900	900	-	900
ProfServ-Dissemination Agent	1,000	-	-	-
ProfServ-Engineering	15,000	6,250	9,059	(2,809)
ProfServ-Legal Services	20,000	8,333	7,402	931
ProfServ-Mgmt Consulting Serv	55,618	23,174	23,174	-
ProfServ-Property Appraiser	2,196	2,196	2,196	-
ProfServ-Special Assessment	5,330	5,330	5,872	(542)
ProfServ-Trustee Fees	8,500	7,300	-	7,300
Auditing Services	5,500	5,500	2,000	3,500
Postage and Freight	800	333	211	122
Insurance - General Liability	9,545	9,545	11,134	(1,589)
Printing and Binding	2,500	1,042	1,358	(316)
Legal Advertising	1,428	595	3	592
Miscellaneous Services	1,000	417	357	60
Misc-Assessmnt Collection Cost	2,000	1,779	2,108	(329)
Office Supplies	550	230	66	164
Annual District Filing Fee	175	175	175	-
Total Administration	136,348	75,252	67,268	7,984

Field

ProfServ-Field Management	66,435	27,681	27,681	-
Contracts-Lake and Wetland	26,556	11,065	8,550	2,515
Contracts-On-Site Maintenance	15,500	6,458	4,075	2,383
Communication - Teleph - Field	6,540	2,725	2,970	(245)
Electricity - Streetlighting	72,000	30,000	28,536	1,464
Utility - Water & Sewer	70,000	29,167	28,187	980

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Streetlights Gated	70,000	29,167	28,904	263
Streetlights Non-Gated	115,000	47,919	46,824	1,095
R&M-Common Area	15,000	6,250	1,555	4,695
R&M-Fountain	24,000	10,000	18,088	(8,088)
R&M-Gate	3,600	1,500	183	1,317
Misc-Contingency	10,000	4,167	16,842	(12,675)
Total Field	494,631	206,099	212,395	(6,296)
<u>Landscape Services</u>				
Contracts-Chemicals	64,800	27,000	-	27,000
Contracts-Landscape	382,509	159,379	141,582	17,797
Contracts-Landscape Consultant	5,400	2,250	-	2,250
Lease - Building	7,440	3,100	3,100	-
R&M-Irrigation	30,000	12,500	13,171	(671)
R&M-Mulch	30,000	-	-	-
R&M-Trees and Trimming	15,000	6,250	1,600	4,650
R&M-Plant&Tree Replacement	60,000	25,000	74,951	(49,951)
Total Landscape Services	595,149	235,479	234,404	1,075
<u>Reserves</u>				
Reserve	90,700	-	-	-
Total Reserves	90,700	-	-	-
TOTAL EXPENDITURES & RESERVES	1,316,828	516,830	514,067	2,763
Excess (deficiency) of revenues				
Over (under) expenditures	(120,109)	505,408	493,646	(11,762)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(120,109)	-	-	-
TOTAL FINANCING SOURCES (USES)	(120,109)	-	-	-
Net change in fund balance	\$ (120,109)	\$ 505,408	\$ 493,646	\$ (11,762)
FUND BALANCE, BEGINNING (OCT 1, 2018)	2,069,613	2,069,613	2,069,613	
FUND BALANCE, ENDING	\$ 1,949,504	\$ 2,575,021	\$ 2,563,259	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ -	\$ -	\$ 269	\$ 269
Interest - Tax Collector	-	-	367	367
Special Assmnts- Tax Collector	743,127	661,165	669,540	8,375
Special Assmnts- Discounts	(29,725)	(26,446)	(26,799)	(353)
TOTAL REVENUES	713,402	634,719	643,377	8,658
EXPENDITURES				
Administration				
Misc-Assessmnt Collection Cost	14,862	13,225	1,290	11,935
Total Administration	14,862	13,225	1,290	11,935
Debt Service				
Principal Debt Retirement A-1	186,000	-	-	-
Principal Debt Retirement A-2	254,000	-	-	-
Interest Expense Series A-1	99,634	49,817	49,817	-
Interest Expense Series A-2	164,116	82,058	82,058	-
Total Debt Service	703,750	131,875	131,875	-
TOTAL EXPENDITURES	718,612	145,100	133,165	11,935
Excess (deficiency) of revenues Over (under) expenditures	(5,210)	489,619	510,212	20,593
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	(5,210)	-	-	-
TOTAL FINANCING SOURCES (USES)	(5,210)	-	-	-
Net change in fund balance	\$ (5,210)	\$ 489,619	\$ 510,212	\$ 20,593
FUND BALANCE, BEGINNING (OCT 1, 2018)	260,803	260,803	260,803	
FUND BALANCE, ENDING	\$ 255,593	\$ 750,422	\$ 771,015	

Notes to the Financial Statements
February 28, 2019

General Fund

► **Assets**

- **Cash and Investments** - In order to maximize liquidity, the District has invested in various CDs with varying maturities and Money Market Accounts (See Cash & Investments Report).
- **Interest/Dividend Receivables** - Accruals for CD #9596 due on maturity (\$2,218).
- **Deposits** - Duke Energy and OCU utility deposits (\$15,891).

► **Liabilities**

- **Accounts Payable** - Invoices for current month but not paid in current month (\$66,389).
- **Due to Other Funds** - Funds owed to Debt service for Tax Assessments collected (\$61,103).

► **Fund Balance**

- **Assigned To:** Assigned by the board.

Operating Reserves	\$	275,560
Fences, Walls		264,369
Irrigation System		116,952
Other		127,419
Pavement, Concrete, Catch Basins, Curb Inlets		490,842
Ponds, Lakes		223,184
Reserve Study		1,247

Total Reserves	\$	1,499,573
-----------------------	-----------	------------------

2017 Debt Service Fund

► **Assets**

- **Interest Expense** - Interest Expense on Series A-1 & 2 were paid in November, next payment due in May.
- **Principal Payment** - Principal payments are due in November on Series A-1 & 2.
- **Investments** - Trust Accounts at US Bank (See Cash & Investments Report).

Notes to the Financial Statements
February 28, 2019

Financial Overview / Highlights

Revenues

Non-Ad Valorem assessments are approximately 89% collected compared to 90% last year at the same time.

Total General Fund expenditures and reserves are approximately 39% of the annual adopted budget below the prorated 42%.

Special Assessments Other: CVS reimbursement for the shared cost of streetlighting & landscaping (\$480) .

Significant variances explained below.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Field</u>				
R&M Fountain	\$ 24,000	\$ 18,088	75%	Skylight Roofing - Tile roof over fountain - Lee Vista Blvd (\$7,500), Enhanced Business Solutions - clean, drain, seal & paint fountain (\$3,400), Vertex - fountain #10 new motor (\$2,456).
Misc-Contingency	\$ 10,000	\$ 16,842	168%	Aquatic Systems - Install Carp barrier for lake #8 (\$1,750), holiday lighting (\$4,000), Aquatic Systems - Triploid Grass Carp site #8 (\$7,700), Prophet Distribution - Litter bags/liners & 5 doggie receptacles (\$2,512).
<u>Landscape Services</u>				
R&M-Plant&Tree Replacement	\$ 60,000	\$ 74,951	125%	Servello & Sons Inc - Plant & Tree replacement through February.

VISTA LAKES
Community Development District

Supporting Schedules

February 28, 2019

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

					ALLOCATION BY FUND		
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs (1)	Gross Amount Received	General Fund	Debt Service 2017-A1 Fund	Debt Service 2017-A2 Fund
Assessments Levied FY 2019				\$ 1,932,022	\$ 1,188,895 62%	\$ 301,632 41%	\$ 441,495 59%
11/13/18	\$ 5,129	\$ 279	\$ -	\$ 5,408	\$ 5,408	\$ -	\$ -
11/13/18	3,216	177	-	3,393		1,377	2,016
11/19/18	16,690	691	-	17,381	17,381		
11/19/18	7,552	312	-	7,864		3,192	4,672
12/03/18	52,736	2,197	-	54,933	54,933		
12/03/18	30,248	1,260	-	31,509		12,789	18,719
12/10/18	175,673	7,318	-	182,991	182,991		
12/10/18	110,332	4,597	-	114,929		46,650	68,280
12/17/18	225,945	9,414	-	235,359	235,359		
12/17/18	145,611	6,067	-	151,678		61,566	90,112
12/24/18	419,889	17,484	-	437,373	437,373		
12/24/18	283,389	11,803	-	295,192		119,818	175,373
01/14/19	45,851	1,910	-	47,762	47,762		
01/14/19	27,481	1,145	-	28,626		11,619	17,007
02/19/18	54,925	2,339	2,108	59,372	59,372		
02/19/18	33,622	1,437	1,290	36,349		14,754	21,595
TOTAL	\$ 1,638,289	\$ 68,432	\$ 3,398	\$ 1,710,119	\$ 1,040,578	\$ 271,766	\$ 397,774
% COLLECTED					89%	88%	90%
TOTAL OUTSTANDING				\$ 221,904	\$ 148,317	\$ 29,866	\$ 43,721

Cash and Investment Report
February 28, 2019

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>	
GENERAL FUND					
Checking Account - Operating	SunTrust	N/A	0.10%	\$ 206,066	(1)
Certificate of Deposit - 6 Months	BankUnited	8/25/2019	2.20%	\$ 103,189	
Certificate of Deposit - 6 Months	BankUnited	8/25/2019	2.20%	\$ 103,189	
Subtotal 6 Mo. CD's				\$ 206,379	
Certificate of Deposit - 12 Months	BankUnited	9/17/2019	2.35%	\$ 261,905	
Certificate of Deposit - 12 Months	BankUnited	9/17/2019	2.35%	\$ 261,905	
Certificate of Deposit - 12 Months	BankUnited	10/31/2019	2.35%	\$ 103,914	
Certificate of Deposit - 12 Months	BankUnited	10/31/2019	2.35%	\$ 103,914	
Subtotal 12 Mo. CD's				\$ 731,639	
Certificate of Deposit - 18 Months	BankUnited	3/29/2019	1.10%	\$ 152,485	
Money Market Account	BankUnited	N/A	1.00%	\$ 1,305,276	
Money Market Account	Centennial Bank	N/A	0.80%	\$ 70,797	
Subtotal Money Market				\$ 1,376,073	
DEBT SERVICE FUND					
Series 2017 A-1 Reserve account					
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.00%	\$ 28,458	
Series 2017 A-2 Reserve account					
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.00%	\$ 62,481	
Series 2017 A-1 Revenue account					
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.00%	\$ 263,408	
Series 2017 A-2 Revenue account					
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.00%	\$ 355,565	
Subtotal Debt Service Fund				\$ 709,912	
Total				\$ 3,382,554	

Note (1) \$67K (A2) & \$28K (A1) to be transferred to US Bank for payment of Debt in March.

Vista Lakes CDD

Bank Reconciliation

Bank Account No. 2505 SunTrust Bank - GF Checking
 Statement No. 02-19
 Statement Date 2/28/2019

G/L Balance (LCY)	206,065.89	Statement Balance	211,251.89
G/L Balance	206,065.89	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	211,251.89
Subtotal	206,065.89	Outstanding Checks	5,186.00
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	206,065.89	Ending Balance	206,065.89
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
3/17/2017	Payment	007336	BRIGHT HOUSE NETWORKS	100.51	0.00	100.51
2/19/2019	Payment	007906	CITY OF ORLANDO - REV COLLECTIONS-	480.07	0.00	480.07
2/19/2019	Payment	007908	PEGASUS ENGINEERING	1,737.50	0.00	1,737.50
2/26/2019	Payment	DD277	Payment of Invoice 009978	110.99	0.00	110.99
2/27/2019	Payment	007913	HOME DEPOT CREDIT SVS	237.85	0.00	237.85
2/27/2019	Payment	007914	VERTEX WATER FEATURES	2,519.08	0.00	2,519.08
Total Outstanding Checks.....				5,186.00		5,186.00

4D.

**VISTA LAKES
COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018**

**VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	23-24
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	25
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26-27



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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Vista Lakes Community Development District
Orange County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Vista Lakes Community Development District Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2018, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 1, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated March 1, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.



March 1, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Vista Lakes Community Development District, Orange County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2018. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$8,230,409.
- The change in the District's total net position in comparison with the prior fiscal year was \$45,407, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2018, the District's governmental funds reported combined ending fund balances of \$2,337,380, an increase of \$277,335 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items and deposits, restricted for debt service and assigned to operating reserves, future repairs and replacements, and subsequent year's expenditures and the remainder is unassigned fund balance.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2018	2017
Current and other assets	\$ 2,434,840	\$ 2,191,838
Capital assets, net of depreciation	13,753,312	14,310,641
Total assets	16,188,152	16,502,479
Deferred outflows of resources	673,613	715,714
Current liabilities	207,356	181,191
Long-term liabilities	8,424,000	8,852,000
Total liabilities	8,631,356	9,033,191
Net position		
Net investment in capital assets	6,002,925	6,174,355
Restricted	150,907	122,945
Unrestricted	2,076,577	1,887,702
Total net position	\$ 8,230,409	\$ 8,185,002

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2018	2017
Revenues:		
Program revenues:		
Charges for services	\$ 1,864,277	\$ 1,988,170
Operating grants and contributions	44,553	40,611
General revenues:		
Unrestricted investment earnings	29,221	14,408
Miscellaneous	-	6,816
Settlement	-	55,547
Total revenues	<u>1,938,051</u>	<u>2,105,552</u>
Expenses:		
General government	154,988	157,516
Maintenance and operations	1,437,210	1,418,846
Interest	300,446	522,411
Bond Issuance costs	-	237,093
Total expenses	<u>1,892,644</u>	<u>2,335,866</u>
Change in net position	45,407	(230,314)
Net position - beginning	8,185,002	8,415,316
Net position - ending	<u>\$ 8,230,409</u>	<u>\$ 8,185,002</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$1,892,644. The majority of the District's costs were paid by program revenues. Program revenues, comprised primarily of assessments for both the current and prior fiscal years, decreased in the current fiscal year primarily due to decrease in the per unit assessments. Operating grants and contributions were comprised primarily of intergovernmental revenues for street lighting reimbursement for both the current and prior fiscal years. In total, expenses, including depreciation, decreased from the prior fiscal year, the majority of the decrease was due to bond issue costs on the refunding bonds issued during the prior fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.

CAPITAL ASSETS AND DEBT ADMINISTRATIONCapital Assets

At September 30, 2018, the District had \$20,883,169 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$7,129,857 has been taken, which resulted in a net book value of \$13,753,312. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2018, the District had \$8,424,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

	Governmental Activities
ASSETS	
Cash	\$ 1,063,362
Investments	1,084,462
Interest receivable	6,748
Prepaid and deposits	19,465
Restricted assets:	
Investments	260,803
Capital assets	
Nondepreciable	8,162,146
Depreciable, net	5,591,166
Total assets	<u>16,188,152</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding (debit)	<u>673,613</u>
Total deferred outflows of resources	<u>673,613</u>
 LIABILITIES	
Accounts payable and accrued expenses	97,460
Accrued interest payable	109,896
Non-current liabilities:	
Due within one year	440,000
Due in more than one year	<u>7,984,000</u>
Total liabilities	<u>8,631,356</u>
 NET POSITION	
Net investment in capital assets	6,002,925
Restricted for debt service	150,907
Unrestricted	<u>2,076,577</u>
Total net position	<u>\$ 8,230,409</u>

See notes to the financial statements

**VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Due from other funds				
Governmental activities:				
General government	\$ 154,988	\$ 154,988	\$ -	\$ -
Maintenance and operations	1,437,210	994,169	43,726	(399,315)
Interest on long-term debt	300,446	715,120	827	415,501
Total governmental activities	1,892,644	1,864,277	44,553	16,186
General revenues:				
Unrestricted investment earnings				29,221
Total general revenues				29,221
Change in net position				45,407
Net position - beginning				8,185,002
Net position - ending				\$ 8,230,409

See notes to the financial statements

**VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018**

	Major Funds		Total
	General	Debt Service	Governmental Funds
ASSETS			
Cash	\$ 1,063,362	\$ -	\$ 1,063,362
Investments	1,084,462	260,803	1,345,265
Interest receivable	6,748	-	6,748
Prepays and deposits	19,465	-	19,465
Total assets	<u>\$ 2,174,037</u>	<u>\$ 260,803</u>	<u>\$ 2,434,840</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued expenses	\$ 97,460	\$ -	\$ 97,460
Total liabilities	<u>97,460</u>	<u>-</u>	<u>97,460</u>
Fund balances:			
Nonspendable:			
Prepays and deposits	19,465	-	19,465
Restricted for:			
Debt service	-	260,803	260,803
Assigned to:			
Operating reserves	275,560	-	275,560
Future repairs and replacement	1,224,013	-	1,224,013
Subsequent year's budget	120,109	-	120,109
Unassigned	437,430	-	437,430
Total fund balances:	<u>2,076,577</u>	<u>260,803</u>	<u>2,337,380</u>
Total liabilities and fund balances	<u>\$ 2,174,037</u>	<u>\$ 260,803</u>	<u>\$ 2,434,840</u>

See notes to the financial statements

**VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2018**

Total fund balances - governmental funds \$ 2,337,380

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

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

Cost of capital assets	20,883,169	
Accumulated depreciation	<u>(7,129,857)</u>	13,753,312

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

Accrued interest payable	(109,896)	
Deferred amount on refunding	673,613	
Bonds payable	<u>(8,424,000)</u>	(7,860,283)
Net position of governmental activities		<u><u>\$ 8,230,409</u></u>

See notes to the financial statements

**VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Major Funds		Total
	General	Debt Service	Governmental Funds
REVENUES			
Assessments	\$ 1,149,157	\$ 715,120	\$ 1,864,277
Interest income	29,221	827	30,048
Intergovernmental revenues	43,726	-	43,726
Total revenues	1,222,104	715,947	1,938,051
EXPENDITURES			
Current:			
General government	154,000	988	154,988
Maintenance and operations	862,157	-	862,157
Debt service:			
Principal	-	428,000	428,000
Interest	-	197,847	197,847
Capital outlay	17,724	-	17,724
Total expenditures	1,033,881	626,835	1,660,716
Excess (deficiency) of revenues over (under) expenditures	188,223	89,112	277,335
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	652	(652)	-
Total other financing sources (uses)	652	(652)	-
Net change in fund balances	188,875	88,460	277,335
Fund balances - beginning	1,887,702	172,343	2,060,045
Fund balances - ending	\$ 2,076,577	\$ 260,803	\$ 2,337,380

See notes to the financial statements

**VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Net change in fund balances - total governmental funds	\$ 277,335
Amounts reported for governmental activities in the statement of activities	
Governmental funds report capital outlay as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	17,724
Depreciation on capital assets is not recognized in the governmental fund financial statements, however, these amounts are recognized as expenses in the government-wide statement of activities.	(563,307)
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:	
Loss on disposal of fixed assets	(11,746)
Repayments of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	428,000
Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are capitalized and amortized over the estimated life of the Bonds in the government-wide financial statements.	
Amortization of deferred amount on refunding	(42,101)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.	(60,498)
Change in net position of governmental activities	<u>\$ 45,407</u>

See notes to the financial statements

**VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Vista Lakes Community Development District ("District") was created on February 7, 2000 by Ordinance 10-32669 of the City of Orlando, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

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

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

Debt service funds are used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

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

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

Assets, Liabilities and Net Position or Equity**Restricted Assets**

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Assets, Liabilities and Net Position or Equity (Continued)****Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

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

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

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

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

Inventories and Prepaid Items

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

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

Capital Assets

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

<u>Assets</u>	<u>Years</u>
Infrastructure – roadways	25
Infrastructure – landscape and other	10 - 20

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

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

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$42,101 was recognized as a component of interest expense in the current fiscal year.

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

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

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

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

Other Disclosures**Use of Estimates**

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

NOTE 3 - BUDGETARY INFORMATION

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

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

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

NOTE 4 - DEPOSITS AND INVESTMENTS**Deposits**

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

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

The District's investments were held as follows at September 30, 2018:

	Fair value	Credit Risk	Maturities
US Bank N/A. Open Commercial Paper	\$ 260,803	A-1+	Open-Ended
Bank United Certificate of Deposits - 12 months	931,977	Not applicable	10/31/2018 - 9/17/2019
Bank United Certificate of Deposits - 18 months	152,485	Not applicable	3/29/2019
	<u>\$ 1,345,265</u>		

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

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

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

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

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. In addition, non-negotiable, non-transferable certificates of deposits that do not consider market rates are required to be reported at amortized cost, as such, the investments have been reported at amortized cost above.

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land improvements	\$ 8,162,146	\$ -	\$ -	\$ 8,162,146
Total capital assets, not being depreciated	8,162,146	-	-	8,162,146
Capital assets, being depreciated				
Infrastructure - roadways	7,489,325	-	-	7,489,325
Infrastructure - landscape and other	5,227,334	17,724	(13,360)	5,231,698
Total capital assets, being depreciated	12,716,659	17,724	(13,360)	12,721,023
Less accumulated depreciation for:				
Infrastructure - roadways	3,665,908	299,655	-	3,965,563
Infrastructure - landscape and other	2,902,256	263,652	(1,614)	3,164,294
Total accumulated depreciation	6,568,164	563,307	(1,614)	7,129,857
Total capital assets, being depreciated, net	6,148,495	(545,583)	(11,746)	5,591,166
Governmental activities capital assets	\$ 14,310,641	\$ (545,583)	\$ (11,746)	\$ 13,753,312

Depreciation expense was charged to the maintenance and operations function/program.

NOTE 6 - LONG-TERM LIABILITIES**Series 2017**

In August 2017, the District issued \$8,852,000 of Capital Improvement Revenue Refunding Bonds, which consist of \$3,395,000 Series 2017A-1 Bonds due on May 1, 2032 with interest rate of 3.10% and \$5,457,000 Series 2017A-2 Bonds due on May 1, 2034 consisting of term Bonds with interest rate of 3.15%. The Series 2017 Bonds were issued to refund the outstanding Capital Improvement Revenue Refunding Bonds, Series 2007A-1 and Capital Improvement Revenue Refunding Bonds, Series 2007A-2, including the premiums for a financial guaranty insurance policy and debt service reserve surety bonds. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2017. Principal on the Bonds is to be paid serially commencing May 1, 2018.

The Series 2017 A-1 Bonds and Series 2017A-2 Bonds maturing on or before May 1, 2024 are not redeemable prior to their stated maturity dates. The Series 2017A-1 and Series 2017A-2 Bonds maturing after May 1, 2025 are subject to optional redemption as set forth in the Bond Indenture. The Bonds are also subject to extraordinary mandatory redemption in the manner outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2018.

Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2018 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2017 A-1	3,395,000	-	181,000	3,214,000	186,000
Series 2017 A-2	5,457,000	-	247,000	5,210,000	254,000
Governmental activity long-term liabilities	\$ 8,852,000	\$ -	\$ 428,000	\$ 8,424,000	\$ 440,000

NOTE 6 - LONG-TERM LIABILITIES (Continued)

Long-term debt activity (Continued)

At September 30, 2018, the scheduled debt service requirements on the long-term debt were as follows:

September 30,	Governmental Activities		
	Principal	Interest	Total
2019	\$ 440,000	\$ 263,749	\$ 703,749
2020	455,000	249,982	704,982
2021	469,000	235,746	704,746
2022	484,000	221,071	705,071
2023	500,000	205,927	705,927
2024-2028	2,745,000	784,987	3,529,987
2029-2033	2,923,000	327,288	3,250,288
2034	408,000	12,852	420,852
Total	\$ 8,424,000	\$ 2,301,602	\$ 10,725,602

NOTE 7 – INTERLOCAL AGREEMENT

In a prior fiscal year, the District entered into an agreement with the City of Orlando, (the "City"), whereby the City agreed to reimburse the District for a portion of the costs relating to certain street lights within the District. In conjunction with this agreement, the District received intergovernmental revenues of \$43,726 during the fiscal year ended September 30, 2018.

NOTE 8 - MANAGEMENT COMPANY

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

NOTE 9 - RISK MANAGEMENT

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

**VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Amounts	
REVENUES			
Assessments	\$ 1,141,339	\$ 1,149,157	\$ 7,818
Interest income	6,000	29,221	23,221
Intergovernmental revenues	44,000	43,726	(274)
Total revenues	<u>1,191,339</u>	<u>1,222,104</u>	<u>30,765</u>
EXPENDITURES			
Current:			
General government	130,633	154,000	(23,367)
Maintenance and operations	1,060,706	862,157	198,549
Capital outlay	-	17,724	(17,724)
Total expenditures	<u>1,191,339</u>	<u>1,033,881</u>	<u>157,458</u>
Excess (deficiency) of revenues over (under) expenditures	-	188,223	188,223
OTHER FINANCING SOURCES/(USES)			
Transfers in (out)	-	652	652
Total other financing sources (uses)	<u>-</u>	<u>652</u>	<u>652</u>
Net change in fund balance	<u>\$ -</u>	188,875	<u>\$ 188,875</u>
Fund balance - beginning		<u>1,887,702</u>	
Fund balance - ending		<u>\$ 2,076,577</u>	

See notes to required supplementary information

**VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors
Vista Lakes Community Development District
Orange County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Vista Lakes Community Development District, Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 1, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Brian J. Associates

March 1, 2019



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

To the Board of Supervisors
Vista Lakes Community Development District
Orange County, Florida

We have examined Vista Lakes Community Development District, Orange County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2018. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2018.

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

Grau & Associates

March 1, 2019



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

To the Board of Supervisors
Vista Lakes Community Development District
Orange County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Vista Lakes Community Development District, Orange County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated March 1, 2019.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 1, 2019, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

Grau & Associates

March 1, 2019

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2017.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2018.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2018.

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

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

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2018. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

4E.

VISTA LAKES
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2020

Version 1.0 - Proposed Budget
(4/11/19)

Prepared by:



Table of Contents

	<u>Page #</u>
 <u>OPERATING BUDGET</u>	
General Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances	1 - 2
Budget Narrative	3 - 7
Reserve Funding Table and Graph	8
Exhibit A - Allocation of Fund Balances	9
 <u>DEBT SERVICE BUDGETS</u>	
Series 2017	
Summary of Revenues, Expenditures and Changes in Fund Balances	10
Amortization Schedules.....	11 - 12
Budget Narrative	13
 <u>SUPPORTING BUDGET SCHEDULES</u>	
2019-2020 Non-Ad Valorem Assessment Summary	14

Vista Lakes
Community Development District

Operating Budget
Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
FY 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU FEB-2019	PROJECTED MAR- SEP-19	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 13,291	\$ 25,753	\$ 6,000	\$ 7,754	\$ 10,856	\$ 18,610	\$ 6,000
Interlocal Agreement	39,334	43,726	40,000	-	40,000	40,000	40,000
Interest - Tax Collector	1,117	3,468	2,000	534	1,107	1,641	2,000
Special Assmnts- Tax Collector	1,188,719	1,188,895	1,188,895	1,040,578	148,317	1,188,895	1,188,895
Special Assmnts- Other (CVS)	1,916	4,169	7,380	479	6,901	7,380	671
Special Assmnts- Delinquent	652	-	-	-	-	-	-
Special Assmnts- Discounts	(42,634)	(43,907)	(47,556)	(41,632)	-	(41,632)	(47,556)
Settlements	55,548	-	-	-	-	-	-
Other Miscellaneous Revenues	6,816	-	-	-	-	-	-
TOTAL REVENUES	1,264,759	1,222,104	1,196,719	1,007,713	207,181	1,214,894	1,190,010
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	5,400	4,600	4,000	2,000	2,000	4,000	5,000
FICA Taxes	413	352	306	153	153	306	383
ProfServ-Arbitrage Rebate	600	1,200	900	-	900	900	1,200
ProfServ-Dissemination Agent	-	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	27,399	26,564	15,000	9,059	12,683	21,742	15,000
ProfServ-Legal Services	34,558	34,762	20,000	7,402	10,363	17,765	20,000
ProfServ-Mgmt Consulting Serv	52,425	53,998	55,618	23,174	32,444	55,618	57,287
ProfServ-Property Appraiser	2,196	2,196	2,196	2,196	-	2,196	2,196
ProfServ-Special Assessment	5,330	5,330	5,330	5,872	-	5,872	5,330
ProfServ-Trustee Fees	7,228	7,596	8,500	-	8,500	8,500	8,500
Auditing Services	5,546	5,500	5,500	2,000	3,500	5,500	5,500
Postage and Freight	769	995	800	211	295	506	800
Insurance - General Liability	7,888	5,195	9,545	11,134	-	11,134	12,250
Printing and Binding	1,987	3,330	2,500	1,358	1,901	3,259	2,500
Legal Advertising	1,456	2,463	1,428	3	1,425	1,428	1,428
Miscellaneous Services	1,068	3,908	1,000	357	500	857	1,000
Misc-Assessmnt Collection Cost	1,183	1,611	2,000	2,108	527	2,635	2,000
Office Supplies	1,026	187	550	66	484	550	550
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	156,647	160,962	136,348	67,268	76,674	143,942	142,098
<i>Field</i>							
ProfServ-Field Management	30,000	68,526	66,435	27,681	38,753	66,434	68,428
Contracts-Lake and Wetland	22,916	19,992	26,556	8,550	11,970	20,520	21,000
Contracts-Fountain	-	-	-	-	-	-	9,732
Contracts-On-Site Maintenance	29,434	500	15,500	4,075	5,705	9,780	-
Communication - Teleph - Field	6,876	7,238	6,540	2,970	4,158	7,128	6,540
Electricity - Streetlighting	67,976	69,275	72,000	28,536	39,950	68,486	72,000
Utility - Water & Sewer	78,354	55,698	70,000	28,187	39,462	67,649	70,000
Streetlights Gated	65,997	62,248	70,000	28,904	40,466	69,370	70,000
Streetlights Non-Gated	112,843	104,459	115,000	46,824	65,554	112,378	115,000
R&M-Common Area	6,026	32,361	15,000	1,555	2,177	3,732	10,000
R&M-Fountain	19,925	27,963	24,000	18,088	25,323	43,411	25,000
R&M-Gate	8,442	1,364	3,600	183	256	439	-
Misc-Contingency	8,275	7,527	10,000	16,842	23,579	40,421	15,000
Holiday Lighting & Decorations	381	5,216	-	-	-	-	15,000
Total Field	457,445	462,367	494,631	212,395	297,353	509,748	497,700

Summary of Revenues, Expenditures and Changes in Fund Balances
FY 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU FEB-2019	PROJECTED MAR- SEP-19	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
Landscape Services							
Contracts-Landscape	317,309	317,547	447,309	141,582	198,215	339,797	349,480
Contracts-Landscape Consultant	-	-	5,400	-	5,400	5,400	5,400
Contracts-Annuaals	-	-	-	-	-	-	23,457
Contracts-Mulch	-	-	-	-	-	-	30,000
Lease - Building	7,200	7,380	7,440	3,100	4,340	7,440	7,440
R&M-Irrigation	27,491	20,945	30,000	13,171	18,439	31,610	30,000
R&M-Mulch	-	15,876	30,000	-	30,000	30,000	-
R&M-Trees and Trimming	-	10,351	15,000	1,600	13,400	15,000	10,000
R&M-Plant&Tree Replacement	43,877	20,757	60,000	74,951	-	74,951	40,000
Total Landscape Services	395,877	392,856	595,149	234,404	269,794	504,198	495,777
Reserves							
Reserve	1,647	24,658	90,700	-	-	-	92,300
Total Reserves	1,647	24,658	90,700	-	-	-	92,300
TOTAL EXPENDITURES & RESERVES	1,011,616	1,040,843	1,316,828	514,067	643,822	1,157,889	1,227,875
Excess (deficiency) of revenues Over (under) expenditures	253,143	181,261	(120,109)	493,646	(436,641)	57,005	(37,865)
OTHER FINANCING SOURCES (USES)							
Operating Transfers-Out	-	652	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	652	-	-	-	-	-
Net change in fund balance	253,143	181,913	(120,109)	493,646	(436,641)	57,005	(37,865)
FUND BALANCE, BEGINNING	1,634,557	1,887,700	2,069,613	2,069,613	-	2,069,613	2,126,618
FUND BALANCE, ENDING	\$ 1,887,700	\$ 2,069,613	\$ 1,949,504	\$ 2,563,259	\$ (436,641)	\$ 2,126,618	\$ 2,088,753

VISTA LAKES

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2020**REVENUES****Interest Income (Investments)**

The District earns interest on each of their operating and investment accounts.

Interlocal Agreement/Streetlighting Reimbursement

Reimbursement for the non-gated Streetlighting accounts per agreement with the City of Orlando (Duke Energy.)

Special Assessment – Tax Collector

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

Special Assessment – Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

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

Chapter 190, Florida Statutes, allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending all the meetings.

FICA Taxes

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

Professional Services – Arbitrage Rebate Calculation

The District contracted with Amtec to annually calculate the District's arbitrage rebate liability on its bonds. The budgeted amount for the fiscal year is based in the negotiated contract.

Professional Services – Dissemination Agent

The bond indenture requests a special annual report on the District's development activity. The District has contracted with Disclosure Services, LLC. to provide these reports. The amount is based upon the contract amount.

VISTA LAKES

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2020**EXPENDITURES- Administrative (Continued)****Professional Services-Engineering**

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

Professional Services-Legal Services

The District's legal counsel will provide general legal services to the District, i.e. attendance and preparation for meetings, review of operating and maintenance contracts, and other specifically requested assignments.

Professional Services- Management Services

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Services Provided	Fee
Management Services	\$53,086
Information Technology Services	\$1,126
Rentals & Leases	\$3,075
Total	\$57,287

Professional Services- Property Appraiser

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The budget for property appraiser costs is based on a flat fee.

Professional Services- Special Assessment

These fees are for preparation of the annual assessment roll that is certified to the tax collector.

Professional Services- Trustee

The District pays US Bank an annual fee for trustee services on the Series 2017 Special Assessment Bond. The budgeted amount for the fiscal year is based on prior year spending.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on prior year spending plus contingency.

Budget Narrative
Fiscal Year 2020

EXPENDITURES- Administrative (Continued)

Postage & Freight

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

Insurance – General Liability

The District's General Liability & Public Officials Liability Insurance policy is with **Public Risk Insurance Agency**, which specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus 10% in order to be conservative.

Printing & Binding

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

Legal Advertising

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

Miscellaneous Services

Monthly bank charges.

Misc. – Assessment Collection Costs

The District reimburses the Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The Tax Collector charges the District based on the number of units placed on the roll. To be conservative, the budget for collection costs is based on a maximum of 2% of the anticipated assessment collections, which is the maximum percentage allowed by law.

Office Supplies

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

Annual District filling fee

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

VISTA LAKES

Community Development District

General Fund

Budget Narrative
Fiscal Year 2020

FIELD

ProfServ-Field Management

The District has a contract with Inframark - Infrastructure Management Services for services in the administration and operation of the Property and its contractors.

Contracts- Lake and Wetland

The District has a contract with Aquatic Systems, Inc for lake and wetland maintenance.

Contracts On-Site Maintenance

The District pays 100% of the payroll for employees utilized in the field for operations and maintenance of District assets.

Communication-Telephone-Field

Includes monthly service fee for local services for the gate entry systems.

Electricity- Streetlighting

Electrical usage for the District facilities and assets.

Utility Water & Sewer

This represents the estimated cost for water, sewer and irrigation services. The budget amount is based on historical usage.

Streetlights- Gated

Electrical usage for the light poles and fixtures for all of the private or gated communities within the District.

Streetlights- Non- Gated

Electrical usage for the light poles and fixtures in the public roads. These also represent the poles for which we will be reimbursed from the City of Orlando.

R&M Common Area

The cost of any maintenance expenses that are incurred during the year such as painting, pressure washing, repairs, etc.

R&M Gate Repair

Repairs and maintenance to the gate entry.

R&M Fountain

Repair and maintenance to the District's Fountain(s)

VISTA LAKES

Community Development District

General Fund

Budget Narrative
Fiscal Year 2020**FIELD (Continued)****Misc-Contingency**

Represents the potential excess of unscheduled maintenance expenses not included in budget categories or not anticipated in specific line items.

Holiday Lighting & Decoration

Represents the seasonal holiday decorations throughout the District.

LANDSCAPE**Contracts-Landscape**

The District has a contract with Servello & Sons Inc. to provide services for: mowing, edging, fertilization, pest control and maintenance of sods and plant beds.

R&M- Irrigation

Repairs and maintenance to irrigation system.

Building Lease

To pay the lease on a storage building used by the district for the field staff and irrigation equipment.

R&M- Mulch

Pine bark and pine straw for landscape and berms.

R&M- Trees Trimming

Preventative maintenance and tree trimming services.

R&M- Plant & Tree Replacement

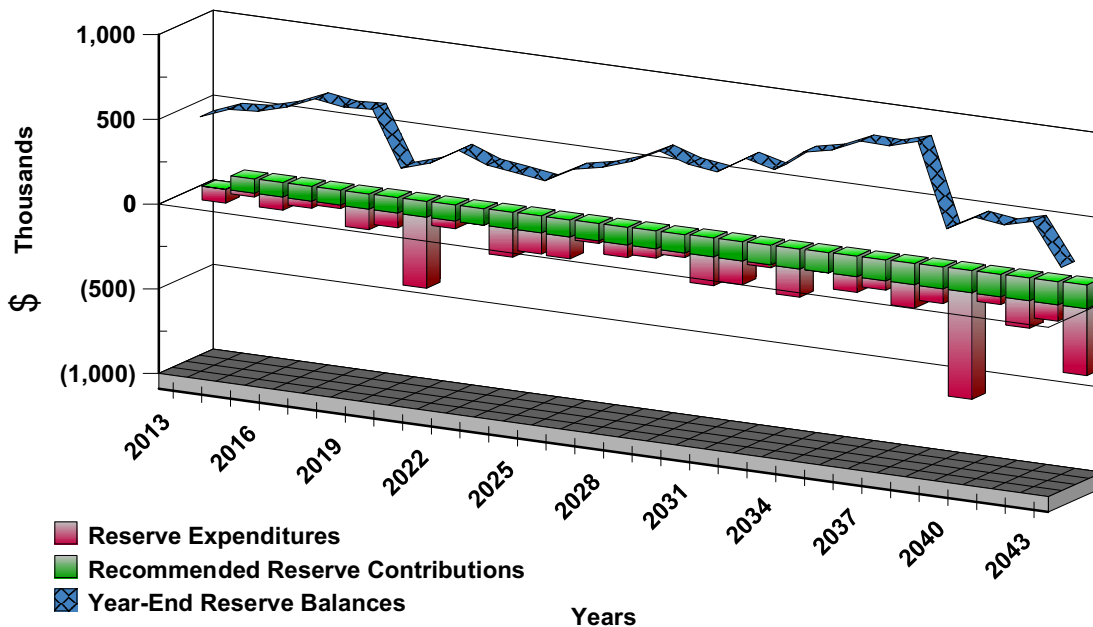
Annuals, plants and shrubs provided at community sign walls and median throughout Vista Lakes.

RESERVE**Reserve**

For this fiscal year, the District will reserve \$92,300 for future capital projects. These capital expenditures are based on a reserve study performed by Reserve Advisors, Inc, dated 6/18/2013.

Vista Lakes CDD Recommended Reserve Funding Table and Graph

Year	Reserve Contributions (\$)	Reserve Balances (\$)	Year	Reserve Contributions (\$)	Reserve Balances (\$)	Year	Reserve Contributions (\$)	Reserve Balances (\$)
2014	83,000	521,066	2024	99,200	382,077	2034	118,700	738,312
2015	84,500	532,945	2025	101,000	358,289	2035	120,800	774,144
2016	86,000	582,294	2026	102,800	449,217	2036	123,000	850,966
2017	87,500	654,360	2027	104,700	485,240	2037	125,200	846,513
2018	89,100	629,475	2028	106,600	541,276	2038	127,500	896,460
2019	90,700	638,692	2029	108,500	628,858	2039	129,800	404,634
2020	92,300	316,200	2030	110,500	574,886	2040	132,100	496,572
2021	94,000	368,624	2031	112,500	552,955	2041	134,500	474,241
2022	95,700	468,489	2032	114,500	655,785	2042	136,900	520,265
2023	97,400	403,692	2033	116,600	612,890	2043	139,400	269,639



Respectfully submitted on July 29, 2013 by
RESERVE ADVISORS, INC.

Alan M. Ebert, PRA¹, RS², Associate Director of Quality Assurance
Visual Inspection and Report by: Kyle L. Nelson



¹ PRA (Professional Reserve Analyst) is the professional designation of the Association of Professional Reserve Analysts. Learn more about APRA at <http://www.apra-usa.com>.

² RS (Reserve Specialist) is the reserve provider professional designation of the Community Associations Institute (CAI) representing America's more than 300,000 condominium, cooperative and homeowners associations.

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2020	\$ 2,126,618
Net Change in Fund Balance - Fiscal Year 2020	(37,865)
Reserves - Fiscal Year 2020	92,300
Total Funds Available (Estimated) - 09/30/2019	2,181,053

ALLOCATION OF AVAILABLE FUNDS***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	283,894 ⁽¹⁾
Reserves - Fences / Walls	264,369
Reserves- Irrigation System	116,952
Reserves - Other	127,419
Res-Pav/Concrete/Basin/Curb	490,842
Reserves - Ponds / Lakes	223,184
Reserves-Reserve Study	1,247
FY 2019 Reserves	90,700
FY 2020 Reserves	92,300
Subtotal	<u>1,690,907</u>
Total Allocation of Available Funds	1,690,907

Total Unassigned (undesignated) Cash	<u>\$ 490,146</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

Vista Lakes
Community Development District

Debt Service Budgets
Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
FY 2020 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU FEB-2019	PROJECTED MAR- SEP-19	TOTAL PROJECTED 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	\$ 21	\$ 667	\$ -	\$ 269	\$ 538	\$ 807	\$ 500
Interest - Tax Collector	-	160	-	367	92	459	200
Special Assmnts- Tax Collector	-	743,128	743,127	669,540	73,587	743,127	743,127
Special Assmnts- Discounts	-	(28,008)	(29,725)	(26,799)	-	(26,799)	(29,725)
TOTAL REVENUES	21	715,947	713,402	643,377	74,217	717,594	714,102
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	-	987	14,862	1,290	430	1,720	14,863
Cost of Issuance	237,094	-	-	-	-	-	-
Total Administrative	237,094	987	14,862	1,290	430	1,720	14,863
<i>Debt Service</i>							
Principal Debt Retirement A-1	3,395,000	181,000	186,000	-	186,000	186,000	192,000
Principal Debt Retirement A-2	5,710,000	247,000	254,000	-	254,000	254,000	263,000
Interest Expense Series A-1	59,130	75,133	99,634	49,817	49,817	99,634	93,868
Interest Expense Series A-2	102,130	122,714	164,116	82,058	82,058	164,116	156,114
Total Debt Service	9,266,260	625,847	703,750	131,875	571,875	703,750	704,982
TOTAL EXPENDITURES	9,503,354	626,834	718,612	133,165	572,305	705,470	719,845
Excess (deficiency) of revenues							
Over (under) expenditures	(9,503,333)	89,113	(5,210)	510,212	(498,088)	12,124	(5,743)
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	823,675	(652)	-	-	-	-	-
Proceeds of Refunding Bonds	8,852,000	-	-	-	-	-	(5,743)
TOTAL OTHER SOURCES (USES)	9,675,675	(652)	-	-	-	-	(5,743)
Net change in fund balance	172,342	88,461	(5,210)	510,212	(498,088)	12,124	(5,743)
FUND BALANCE, BEGINNING	-	172,342	260,803	260,803	-	260,803	272,927
FUND BALANCE, ENDING	\$ 172,342	\$ 260,803	\$ 255,593	\$ 771,015	\$ (498,088)	\$ 272,927	\$ 267,184

AMORTIZATION SCHEDULE

SPECIAL ASSESSMENT BONDS

Payment Date	Rate	Principal	Interest	Total Debt Payment	Total Production
1-Nov-19			46,934	46,934	
1-May-20	3.100%	192,000	46,934	238,934	192,000
1-Nov-20			43,958	43,958	
1-May-21	3.100%	198,000	43,958	241,958	198,000
1-Nov-21			40,889	40,889	
1-May-22	3.100%	204,000	40,889	244,889	204,000
1-Nov-22			37,727	37,727	
1-May-23	3.100%	211,000	37,727	248,727	211,000
1-Nov-23			34,457	34,457	
1-May-24	3.100%	218,000	34,457	252,457	218,000
1-Nov-24			31,078	31,078	
1-May-25	3.100%	224,000	31,078	255,078	224,000
1-Nov-25			27,606	27,606	
1-May-26	3.100%	231,000	27,606	258,606	231,000
1-Nov-26			24,025	24,025	
1-May-27	3.100%	239,000	24,025	263,025	239,000
1-Nov-27			20,321	20,321	
1-May-28	3.100%	246,000	20,321	266,321	246,000
1-Nov-28			16,508	16,508	
1-May-29	3.100%	254,000	16,508	270,508	254,000
1-Nov-29			12,571	12,571	
1-May-30	3.100%	262,000	12,571	274,571	262,000
1-Nov-30			8,510	8,510	
1-May-31	3.100%	270,000	8,510	278,510	270,000
1-Nov-31			4,325	4,325	
1-May-32	3.100%	279,000	4,325	283,325	279,000
Totals		\$3,028,000	\$ 697,810.00	\$ 3,725,810.00	\$3,028,000

AMORTIZATION SCHEDULE

SPECIAL ASSESSMENT BONDS

Payment Date	Rate	Principal	Interest	Total Debt Payment	Total Production
1-Nov-19			78,057	78,057	
1-May-20	3.150%	263,000	78,057	341,057	263,000
1-Nov-20			73,915	73,915	
1-May-21	3.150%	271,000	73,915	344,915	271,000
1-Nov-21			69,647	69,647	
1-May-22	3.150%	280,000	69,647	349,647	280,000
1-Nov-22			65,237	65,237	
1-May-23	3.150%	289,000	65,237	354,237	289,000
1-Nov-23			60,685	60,685	
1-May-24	3.150%	298,000	60,685	358,685	298,000
1-Nov-24			55,991	55,991	
1-May-25	3.150%	307,000	55,991	362,991	307,000
1-Nov-25			51,156	51,156	
1-May-26	3.150%	317,000	51,156	368,156	317,000
1-Nov-26			46,163	46,163	
1-May-27	3.150%	327,000	46,163	373,163	327,000
1-Nov-27			41,013	41,013	
1-May-28	3.150%	338,000	41,013	379,013	338,000
1-Nov-28			35,690	35,690	
1-May-29	3.150%	349,000	35,690	384,690	349,000
1-Nov-29			30,193	30,193	
1-May-30	3.150%	360,000	30,193	390,193	360,000
1-Nov-30			24,523	24,523	
1-May-31	3.150%	371,000	24,523	395,523	371,000
1-Nov-31			18,680	18,680	
1-May-32	3.150%	383,000	18,680	401,680	383,000
1-Nov-32			12,647	12,647	
1-May-33	3.150%	395,000	12,647	407,647	395,000
1-Nov-33			06,426	06,426	
1-May-34	3.150%	408,000	06,426	414,426	408,000
Totals		\$4,956,000	\$1,340,042	\$6,296,042	\$4,956,000

Budget Narrative
Fiscal Year 2020**REVENUES****Interest - Investments**

The District earns interest income on their trust accounts with US Bank.

Special Assessment – Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the debt service expenditures. The District will assess the maximum annual debt service amount.

Special Assessment – Discounts

Per Section 197.3632 and Section 197.162 of the Florida Statutes, discounts are allowed for early payment of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES**ADMINISTRATIVE****Misc. – Assessment Collection Costs**

The District reimburses the Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The Tax Collector charges the District based on the number of units placed on the roll. To be conservative, the budget for collection costs is based on a maximum of 2% of the anticipated assessment collections, which is the maximum percentage allowed by law.

DEBT SERVICE**Principal Debt Retirement**

The District pays regular principal payments annually in order to pay down/retire the debt.

Interest Expense

The District pays interest expense on the outstanding debt twice a year.

Vista Lakes

Community Development District

Supporting Budget Schedules

Fiscal Year 2020

2019-2020 Non-Ad Valorem Assessment Summary
2017 Series A-1 Bond Issue

Village	Unit Type	Subdivision Name	Total # of Units	Assessments				
				O & M	Debt Service 2017 Series	FY 2020 Total	FY 2019 Total	Difference
N-1	60' Villa	Pembroke	127	\$ 588	\$ 389	\$ 977	\$ 977	\$ -
N-2	50' Patio	Amhurst	106	\$ 490	\$ 318	\$ 808	\$ 808	\$ -
N-4,5	50' Patio	Champaign	148	\$ 490	\$ 318	\$ 808	\$ 808	\$ -
N-7	80' Pool	Melrose	81	\$ 784	\$ 495	\$ 1,279	\$ 1,279	\$ -
N-10	Condo	Central Park	296	\$ 367	\$ 64	\$ 431	\$ 431	\$ -
N-13	60' Villa	Waverly	119	\$ 588	\$ 425	\$ 1,012	\$ 1,012	\$ -
N-15	70' Pool	Carlisle	125	\$ 686	\$ 495	\$ 1,181	\$ 1,181	\$ -
		Total	1,002					

2017 Series A-2 Bond Issue

Parcel	Unit Type	Subdivision Name	Total # of Units	Assessments				
				O & M	Debt Service 2017 Series	FY 2020 Total	FY 2019 Total	Difference
N-3	60' Villa-ungated	Colonie	79	\$ 588	\$ 452	\$ 1,040	\$ 1,040	\$ -
N-6	50' Patio-ungated	Champlain	63	\$ 490	\$ 377	\$ 867	\$ 867	\$ -
N-8	50' Patio-ungated	Newport	243	\$ 490	\$ 377	\$ 867	\$ 867	\$ -
N-9	50' Patio-ungated	Newport	57	\$ 490	\$ 377	\$ 867	\$ 867	\$ -
N-11	60' Villa-ungated	Avon	128	\$ 588	\$ 452	\$ 1,040	\$ 1,040	\$ -
N-14	80' Manor-gated	Warwick	54	\$ 784	\$ 603	\$ 1,387	\$ 1,387	\$ -
N-14	70' Manor-gated	Warwick	55	\$ 686	\$ 528	\$ 1,213	\$ 1,213	\$ -
N-16,17	70' Manor-gated	Windsor	146	\$ 686	\$ 528	\$ 1,213	\$ 1,213	\$ -
	Church	Warwick	6	\$ 4,115	\$ 3,165	\$ 7,280	\$ 7,280	\$ -
	Townhomes	Gentry Park	116	\$ 367	\$ 188	\$ 556	\$ 556	\$ -
	Condo	Horizons	240	\$ 367	\$ 75	\$ 443	\$ 443	\$ -
		Total	1,187					

Parcel	Unit Type	Subdivision Name	Total # of Units	Assessments				
				O & M	Debt Service 2017 Series	FY 2020 Total	FY 2019 Total	Difference
	Commercial		161,000	\$ 47,321	\$ 30,332	\$ 77,653	\$ 77,653	\$ -
		Total	161,000					

4F.

RESOLUTION 2019-04

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

WHEREAS, the District Manager has heretofore prepared and submitted to the Board a proposed Operating and/or Debt Service Budget for Fiscal Year 2019/2020; a copy of which is attached hereto, and

WHEREAS, the Board of Supervisors has considered said proposed Budget and desires to set the required Public Hearing thereon;

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

1. The Operating Budget proposed by the District Manager for Fiscal Year 2019/2020 is hereby Approved as the basis for conducting a Public Hearing to adopt said Budget.

2. A Public Hearing on said approved Budget is hereby declared and set for the following date, hour and location:

Date: Thursday, August 8, 2019

Hour: 10:00 a.m.

Location: Vista Lakes Clubhouse
8841 Lee Vista Boulevard
Orlando, Florida 32829

3. Notice of this Public Hearing shall be published in the manner prescribed by Florida Law.

4. In accordance with Section 189.016, Florida Statutes, the District's Secretary is further directed to post this Proposed Budget on the District's website at least two days before the Budget Hearing date, as set forth in Section 2.

Adopted this 11th day of April, 2019.

Chairperson/Vice Chairperson

Secretary/Assistant Secretary

Sixth Order of Business

6C.ii.

Investment Policy Vista Lakes Community Development District

Introduction:

The investment policy is meant to provide the District with a maximum amount of investment income for its General Fund while ensuring enough coverage for the monthly anticipated expenditures with a coverage ratio of 120% of monthly expenditures.

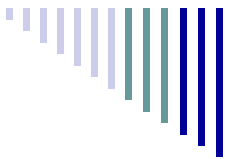
Proposed Policy:

All funds more than 120% of the average monthly anticipated expenditures for the General Fund, will be placed in a certificate of deposit. All certificates of deposit will be invested in a “Certified Public Depository” financial institution.

Supplemental Explanation and Implementation by the Management Company:

The certificate of deposit will have a maturity date of not more than (12) twelve months (12) unless the interest rates are trending toward a stable rate which means they could be invested for a longer of time. The investment rates and maturity dates will be shown in the monthly financial statements created by the Management Company.

6C.iii.



Moyer Management Group, Inc.

313 Campus Street
Celebration, FL 34747

Phone: 321-939-4301
Email: Brenda@moyer-group.com

FEMA UPDATE

DATE: March 12, 2019

TO: Vista Lakes CDD Board of Supervisors

FROM: Brenda Burgess

RE: **Vista Lakes CDD**
FEMA Reimbursement Request Update

REQUEST FOR PUBLIC ASSISTANCE

- Through reviews by FEMA's CRC (consolidated resource center who reviews our requests and determines a reasonable cost), and based upon information provided by staff, the District has one project eligible for reimbursement for pump replacements in four ponds.
- This project has progressed through FEMA and FDEM (Florida Division of Emergency Management), and has been approved and obligated by both. FEMA will disburse the Federal share to FDEM, who will then disburse the Federal share and the State share to the District.
- The District will execute FDEM's standard agreement for funding by the end of this week (March 15, 2019). Once received by FDEM, I anticipate the District receiving checks in the amounts indicated below within about 60 days.

Hurricane Irma Public Assistance Grant #4337

Category Description	Project #	Eligible Amount	Anticipated Federal Reimbursement	Anticipated State Reimbursement	Status
			(75%)	(12.5%)	
D Pump replacement in the pond	25970	\$ 7,441.06	\$ 5,580.80	\$ 930.13	Obligated 03-11-19
		TOTAL	\$ 7,441.06		

6D.i.

VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT FIELD MANAGEMENT REPORT

FIELD MAINTENANCE HIGHLIGHT REPORT

APRIL 2019

COMPLETED ITEMS:

- Meet with contractors on a monthly basis and performed a drive through
- Coordinated and follow up with vendors on pending items
- Reviewed and processed invoices on a weekly basis
- Returned phone calls
- Responded to emails and communications as needed
- Trash removal from ponds and streets
- Completed community light review
- Repaired Avon fountain
- Completed review with Tom McCubbin
- Completed Community Review with Carla Daly
- Completed Landscape Review

ATTACHED:

- Field Management Update
- Tom McCubbin Report
- Landscape Review
- Servello's Report
- Aquatic Systems Report
- Churchills Report
- Vertex Report

FIELD MANAGEMENT UPDATE

- Avon Fountain. Motor repaired and fountain is working.
- Aerator Site #3 (off Lee Vista Bl. at Lk Avon). GFCI inside cabinet was tripped. Vertex reset it and the unit runs at normal parameters.
- site #10 (Carlisle) Vertex completed repairs and fountain is working properly.
- On 3/11/19 Vertex performed fountain cleaning and maintenance of sites 6, 8, 9, 10 and 11
- Light timer at the big lake fountain. Timer was updated on 3/6/19
- Bight Lake - Aquatic Systems treated the lake on the March 15th for algae and aquatic weeds. The lake should be showing improvement soon. They will follow up on their next visit during the week of March 25th.

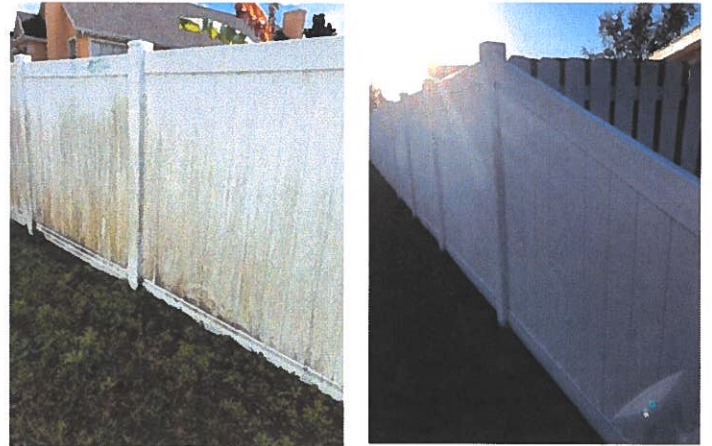
For your information, Eric Mueth is no longer with Aquatic System, the new Manager is Oliver Bond. He was invited to attend the next Board of Supervisors meeting to provide an overview and status of lake treatment and address any concerns.

- Stepping stones and concrete were installed at the playground parking lot area on 3/14/19 (see picture 1)
- White fence was pressure washed on 3/1/19 at Newport (see attached picture 2)
- Sidewalks were pressure wash on 3/5/19 at Gentry Park (see attached picture 3)
- 3 signs were replaced at Gentry Park and Avon (see attached picture 4)



Picture 1

Picture 2



Picture 3

Picture 4



Tom MacCubbin Report

Tom MacCubbin
Horticultural Consultant
1526 Royal Circle
Apopka, FL 32703
407-293-8171

Client Vista Lakes Community Development District
Contact Freddy Blanco - Inframark
Address 313 Campus Street
Celebration, FL 34747-4995

Telephone Office 407-566-2018

Date: March 26, 2019 Time In: 10:00 AM Time out 1:32 PM

Re: Vista Lakes CDD March 2019 Property visit and evaluation

Overall: A three and one-half hour tour of the CDD properties was taken with Carla Daly of the Amenities Committee, Jeff Cornett of Servello & Sons and Freddy Blanco and Ariel Median of Inframark. New plantings along Lee Vista Boulevard have brought a fresh look to the CDD Landscapes. New planting added include the very attractive marigolds for spring color. Plantings recommended during the November visit and associated proposals have been approved. These include renovations for Medians, Lift stations, Vista Lake clusters and entrance plantings for several communities. You are referred to the November report for planned extensive renovations that should be started and completed shortly. A few of the expected changes are noted in the photos below.



Two of the areas to undergo renovations. Overgrown oleanders will be replaced with sod along shoreline of Vista Lake in photo on left. At lift station in photo on right all shrubs are to be removed and replaced with *Viburnum suspensum*. New magnolias will also be added for declining trees

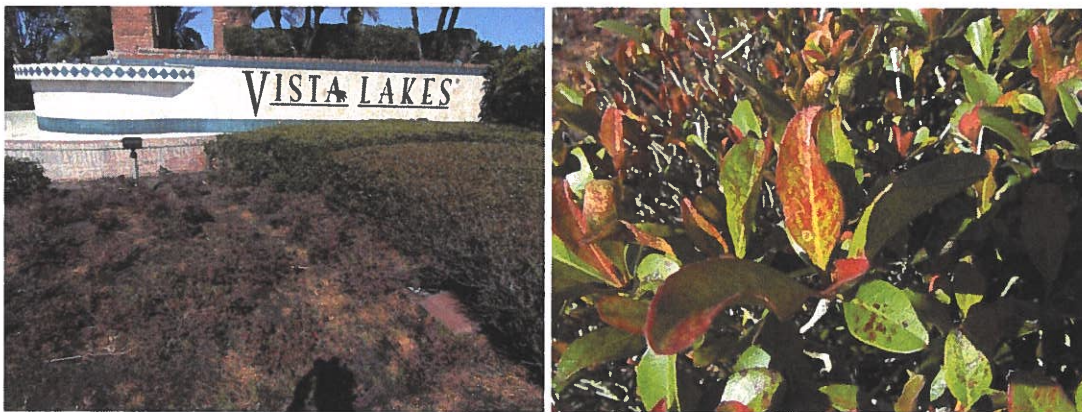
Generally the established planting are producing new spring green. Spring maintenance to include fertilizer, increased mowing and pruning has just begun.

Areas of concern or discussion during this visit.

1. East Fountain and associated area: This area received considerable discussion during the November visit. Proposals for the new planting have been approved. What remains are the water problems as most of the Covington Cove Way entrance was wet to flooded. This needs immediate attention as new plantings are in decline due to the excessive moisture.



Sidewalk, turf and plantings at Covington Way Cove were flooded by water main or irrigation problem as seen in photo on left. New fire bush shrubs are too wet and weedy for good growth.



Loropetalum in photo on left are too wet. Indian hawthorn in photo on right have entomosporium leaf spot.

- At the fountain many plantings including the loropetalum are too wet. Irrigation needs to be adjusted.
- Indian hawthorn have entomosporium leaf spot. This needs to be controlled as new foliage develops.

Here is my recommendation for the Indian Hawthorn:

- Don't prune as much. Let the plants make 4 to 6 inches growth and then only prune back two inches. They can be given a rejuvenation pruning when they get out of bounds – likely in a year or two
- Start at least monthly sprays with either Armada or Eagle fungicides which are giving good control of the entomosporium on Indian hawthorn following label instructions. .

Both have a hawthorn label but not an Indian hawthorn label. Pest control operators are **not** reporting problems when used at label rates as instructed.

- Apply a chilli thrips control monthly such as spinosad following label instructions when plants are making new growth.
- Fertilizer with a slow release product such as a Nutricote 18-6-8 a 100 day fertilizer in March, May, August and early October.

2. Plantings at wall between Avon and East Fountain: New proposals have been approved and some plantings have been made. The Avon entrance is much improved with new plantings and annual plantings. Some future plantings include split leaf philodendrons, agapanthus and Duranta to fill voids.



New marigolds make the Avon entrance attractive in photo on left. Juniper in photo was being overrun by vines that need to be removed. Wall area in photo on right will have agapanthus, Duranta and philodendron added to fill voids

- In this area and the fountain the number of split leaf philodendron was increased to 60 due to void on the back of the fountain.

3. Moss in crape myrtle and bald cypress: Generally moss is considered harmless and part of the romantic Florida look. It takes nothing from the trees. If it stays below the foliage, which it normally does, it does not interfere with plant growth. When the moss begins to compete with the foliage it can smother the trees.



Moss in this crape myrtle is becoming excessive and at least have should be removed

My recommendation: When the moss becomes excessive much of it should be removed especially that which would interfere with the new foliage. It can be pulled or raked out. Copper fungicides can often be used to help with removal. Just follow the label for the plants that are listed. Some copper fungicides have specific moss removal instructions

4. Beds along Lee Vista Boulevard: A number of the median beds are scheduled for renovation. This may include new plantings or plant removal and sodding.

5. Beds along shoreline at Vista Lake: Almost all these beds have approved renovation proposals. Some beds will be removed and sod added. Others will have new plantings added or voids filled with existing planting types.

A declining tree will be removed from the lakeside and no new one added.

6. Roebelinii palm and annual planting at Windsor entrance. A roebelinii palm will have some of the lower fronds removed to try to clear it from the walkway. The annual bed will be enlarged for more color.

7. Walked Vista Lakeshore path. This area receives minimal maintenance. Enhanced maintenance was discussed.

- Edging of walkway to remove invasive growth
- Fire ant control. Recommend complete treatment along pathway with bait plus individual mound treatment as needed.
- Weeds among the turf were discussed. Permitted selective herbicide will be discussed with the Aquatic weed control specialists maintaining the lake. Lakeside weed control is very specific and restricted

8. Declining tea olive (osmanthus) at Vista Lakes entrance wall: These have been under watch for some time. New variegated gingers have been established in front of some of the declining tea olive. It is now time to replace the tea olive with *Suspensum Viburnum*.



Tea olive at various spots along the entrance wall have succumbed to repeated pruning and are filling with moss. Recommend replanting with *Suspensum Viburnum*.

9. Newport Entrance: Generally attractive. An aged split leaf philodendron needs replacing.

10. Colonie wall: Junipers and oleander are in decline. It is recommended they be removed and replaced with schefflera Trinette, dwarf yaupon holly and Suspensum Viburnum.



Area along Colonie wall with juniper as in photo on left will be replaced with schefflera Trinette and dwarf yaupon holly. Area on right with declining oleanders will be replaced with viburnum.

10. Median at Colonie to be renovated: Plantings have become overgrown and pose visual problems at intersections. Some changes include:

- Remove some of the median shrubs and add sod.
- Trim down coontie to drastically reduce height and allow regrowth
- Remove declining ixora and add more society garlic



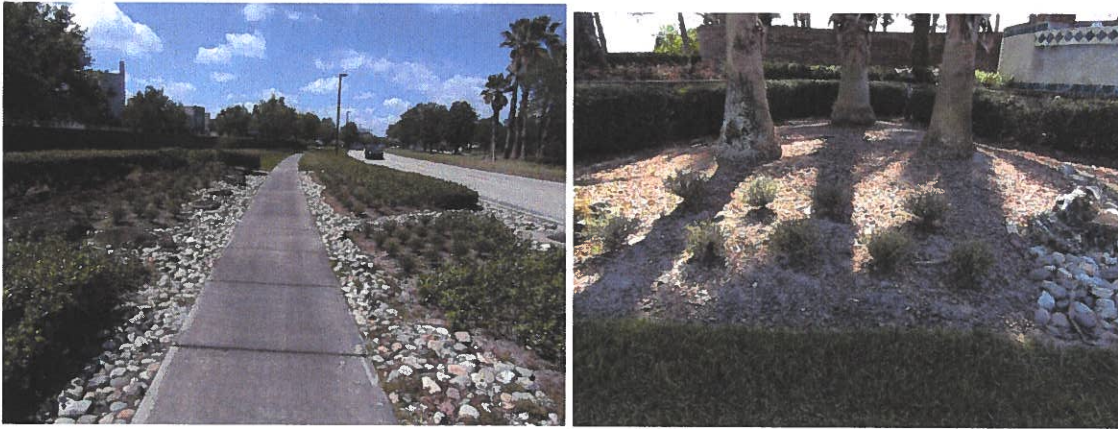
Plantings in photo on left will be removed and sod added. Coontie in photo on right will be trimmed down to allow better exposure. Ixora will be removed and more society garlic added.

11. Amhurst Park entrance: Good job on sidewalk and stepping stone work

New Japanese blueberry and associated plantings being overgrown by Asiatic jasmine and weeds.

12. West Fountain concerns: Much new and attractive plantings have been installed. Some problems were noted.

- Attractive but plantings were dry. Immediate attention to irrigation needed.
- Ready for mulch to complete the attractive look.
- Damaged ligustrum are to be replaced.
- Pressure washing some of the large boulders was discussed and requested
- Pine straw will be used in back of fountain in mulched beds
- Much turf was extremely dry.



Attractive new planting were dry and in need of water in photo on left. Plantings new and established are ready for mulch to add the finishing touch

Landscape Review

Vista Lakes Landscape Review Report

Issue	Location	Date of Drive-thru	Status	Field Manager Comments	Servello Updates
Weed and Disease Control (Turf)	Throughout the community	2/21/2019	Not Completed	Two applications shall be provided in the month of March and November for all. St. Augustine and Bahia areas.	Next month will provide schedule when completed
Fertilizer(Turf)	Throughout the community	2/21/2019	Not Completed	All fertilizers shall be applied at least four times per year (February, April, June and October) for St. Augustine turf. And Bahia shall be fertilized three times per year upon request.	Completed-wknd 2-8.. No request for bahia-Scheduled April
Pest control(Turf)	Throughout the community	2/21/2019	Not Completed	Four applications Shall be provided of insect control per year in the month of March, May, July and September for St. Augustine and two applications per year in May and July for Bahia.	Will provide when completed date
Fertilizer(Shrubs)	Throughout the community	2/21/2019	Not Completed	All fertilizers shall be applied at least three times per year (February, May and October)	Completed-wknd 2-8
Pest and Disease control (Shrubs)	Throughout the community	2/21/2019	Not Completed	Six applications of the insect and disease control shall be required per year in the months of February, April, June, August, October and December.	Completed-wknd 2-8.. No request for Bahia-Scheduled April
Remove Dead pine tree on bed area	At 6888 Remington View ct.	2/21/2019	Completed		completed
Mowing	Behind the fence at Champlain subdivision	2/21/2019	Not Completed	Provide schedule and follow up.	completed
Mowing	Behind the fence at Newport subdivision	2/21/2019	Not Completed	Provide schedule and follow up.	completed
Beds need weed control	At Carlisle entrance	2/21/2019	Not Completed	Provide schedule and follow up.	completed
Shrubs trimming	At Lee vista and Vista park blvd.	2/21/2019	Not Completed	Provide schedule and follow up.	completed
Cleaning and pruning tree berm along the Fence	Pembroke - need to be cleaned	2/21/2019	Not Completed	There are branches too high. A proposal will be provided.	Sent proposal with last months review 1-28-19
Mulching	Throughout the community	2/21/2019	Not Completed	Scheduled for the las week of Feb. 2019	After next round of proposals

Vista Lakes Landscape Review Report

Issue	Location	Date of Drive-thru	Status	Field Manager Comments	Servello Updates
Weed and Disease Control (Turf)	Throughout the community	3/26/2019	Not Completed	Two applications shall be provided in the month of March and November for all. St. Augustine and Bahia areas.	Scheduled for this month: NOTE: Bahia apps must be requested per contract
Fertilizer(Turf)	Throughout the community	3/26/2019	Not Completed	All fertilizers shall be applied at least four times per year (February, April, June and October) for St. Augustine turf. And Bahia shall be fertilized three times per year upon request.	Scheduled for April
Pest control(Turf)	Throughout the community	3/26/2019	Not Completed	Four applications Shall be provided of insect control per year in the month of March, May, July and September for St. Augustine and two applications per year in May and July for Bahia.	March completed --NO APPS SCHEDULED FOR APRIL
Fertilizer(Shrubs)	Throughout the community	3/26/2019	Not Completed	All fertilizers shall be applied at least three times per year (February, May and October)	FEBUARY COMPLETED_NON SCHEDULED FOR MARCH OR APRIL
Pest and Disease control (Shrubs)	Throughout the community	3/26/2019	Not Completed	Six applications of the insect and disease control shall be required per year in the months of February, April, June, August, October and December.	Scheduled for April
Mowing	Behind the fence at Champlain subdivision	3/26/2019	Completed	Provide schedule and follow up.	Completed
Mowing	Behind the fence at Newport subdivision	3/26/2019	Completed	Provide schedule and follow up.	Completed
Beds need weed control	At Carlisle entrance	3/26/2019	Completed	Provide schedule and follow up.	Completed
Shrubs trimming	At Lee vista and Vista park Blvd.	3/26/2019	Completed	Provide schedule and follow up.	Completed
Cleaning and pruning tree berm along the Fence	Pembroke - need to be cleaned	3/26/2019	Not Completed	There are branches too high. A proposal will be provided.	PROPOSAL PROVIDED
Mulching	Throughout the community	3/26/2019	Not Completed	Scheduled for the las week of Feb. 2019.	AFTER ENHANCEMENTS-DISCUSSED
Irrigation Leak	At Covington Cove	3/26/2019	Not Completed	Provide schedule for repair and follow up.	REPAIRED
Sod damage	At Covington Cove	3/26/2019	Not Completed	Provide schedule for repair and follow up.	PROPOSAL SUBMITTED
Beds need weed control	At Covington Cove (around de fountain)	3/26/2019	Not Completed	Provide schedule for repair and follow up.	Completed
Beds need weed control	At Lee vista Blvd.	3/26/2019	Not Completed	Provide schedule and follow up.	Completed
Winsor Entrance Need more annual flowers	At Vista Park Blvd.	3/26/2019	Not Completed	Provide proposal.	PROPOSAL NOT NECESSARY
Edging sidewalk behind the big lake	At Vista Park Blvd.	3/26/2019	Not Completed	Provide schedule and follow up.	Completed
Ants treatment behind the big lakes	At Vista Park Blvd.	3/26/2019	Not Completed	Provide schedule and follow up.	SCHEDULED FOR APRIL
Beds need weed control	At Lakes Champlain Dr.	3/26/2019	Not Completed	Provide schedule and follow up.	Completed
Weed and Disease Control (Turf)	At Lake Avon Dr	3/26/2019	Not Completed	Provide schedule and follow up.	SCHEDULED FOR APRIL
Irrigation Issue	At Lee vista Blvd.(close to fountain area)	3/26/2019	Not Completed	Provide schedule and follow up.	COMPLETED

Servello's Report



VISTA LAKES CDD
MAINTENANCE MONTHLY SUMMARY
January-2019 (Bi- Weekly Mowing)

1.1 Turf

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

- Week ending 1/11/19
- Week ending 1/25/19

1.1.2 – Edging (same as above (1.1.1))

1.1.3 – Line Trimming (same as above (1.1.1))

1.1.4 – Weed and Disease Control

- a) St. Augustine – Treated Sedge and broadleaf weeds – Completed
- b) Zoysia – Treated sedge and broadleaf weeds – Completed

1.1.5 – Fertilization-Completed

1.1.6 – Pest Control

- a) Chinch bugs were treated with follow-up -None
- b) Ants treated community wide (turf and landscape beds)

1.2 Shrub/Ground Cover Care

1.2.1 - Pruning

- a) All shrubs pruned weeks ending 1/4/19 and 1/31/19

1.2.2 - Weeding

- a) Herbicide applications to weeds in landscape beds, sidewalks, and roadway crack weeds performed weekly on a rotating basis

1.2.3 – Fertilization and Pest Control

- a)Completed

1.2.4 – Mulching-None

1.3 Tree Care

1.3.1 Pruning

All median tree down vista lakes blvd major tree elevations (Ligustrum trees, Mags etc)

All hardwood trees are elevated during detail sections

1.4 Annual Flowers

None

Additional notes;

Trim all grasses throughout property



VISTA LAKES CDD
MAINTENANCE MONTHLY SUMMARY
February-2019 (Bi- Weekly Mowing)

1.1 Turf

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

- Week ending 2/8/19
- Week ending 2/22/19

1.1.2 – Edging (same as above (1.1.1))

1.1.3 – Line Trimming (same as above (1.1.1))

1.1.4 – Weed and Disease Control

a) St. Augustine – Treated Sedge and broadleaf weeds – Completed

b) Bahia – Treated sedge and broadleaf weeds – Not Scheduled

1.1.5 – Fertilization-Completed

1.1.6 – Pest Control

a) Chinch bugs were treated with follow-up -None

b) Ants treated community wide (turf and landscape beds)

1.2 Shrub/Ground Cover Care

1.2.1 - Pruning

a) All shrubs pruned weeks ending 2/1/19 and 2/28/19

1.2.2 - Weeding

a) Herbicide applications to weeds in landscape beds, sidewalks, and roadway crack weeds performed weekly on a rotating basis

1.2.3 – Fertilization and Pest Control

a)Completed

1.2.4 – Mulching-None

1.3 Tree Care

1.3.1 Pruning

All median tree down vista lakes blvd major tree elevations (Ligustrum trees, Mags etc)

All hardwood trees are elevated during detail sections

1.4 Annual Flowers

Annuals installed



VISTA LAKES CDD
MAINTENANCE MONTHLY SUMMARY
March-2019 (Bi- Weekly Mowing)

1.1 Turf

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

- Week ending 3/8/19
- Week ending 3/22/19

1.1.2 – Edging (same as above (1.1.1))

1.1.3 – Line Trimming (same as above (1.1.1))

1.1.4 – Weed and Disease Control

a) St. Augustine – Treated Sedge and broadleaf weeds – Completed

b) Bahia – Treated sedge and broadleaf weeds – Completed-request sent in for additional treatment.

1.1.5 – Fertilization-Completed

1.1.6 – Pest Control

a) Chinch bugs were treated with follow-up -None

b) Ants treated community wide (turf and landscape beds)

Noted ant treatment needed behind Vista park pond

1.2 Shrub/Ground Cover Care

1.2.1 - Pruning

a) All shrubs pruned weeks ending 3/1/19 and 3/31/19

1.2.2 - Weeding

a) Herbicide applications to weeds in landscape beds, sidewalks, and roadway crack weeds performed weekly on a rotating basis

1.2.3 – Fertilization and Pest Control

a)Completed

1.2.4 – Mulching-None

1.3 Tree Care

1.3.1 Pruning

All median tree down vista lakes blvd major tree elevations (Ligustrum trees, Mags etc)

All hardwood trees are elevated during detail sections

1.4 Annual Flowers

Annuals installed

Additional Notes:

Walkthrough with Tome Maccubin 3-26-19

Additional proposals have been submitted with this reports

Car accident West Fountain proposal submitted

Berm area behind Pembroke proposal has been submitted

Berm area Lake Champlain talked about-Plan put in place

Aquatic Systems Report

Aquatic Systems Quarterly Activities Report

Nov 2018 – Jan 2019

Vista Lakes CDD

November 2018 sites:

1. Waterway Inspection
2. Treated for planktonic algae
3. Treated for filamentous algae
4. Waterway inspection
5. Waterway inspection
6. Treated for filamentous algae
7. Treated for filamentous algae
8. Treated for submerged vegetation and shoreline grasses
9. Waterway inspection
10. Waterway inspection
11. Waterway inspection
12. Treated for shoreline grasses
13. Treated for shoreline grasses and filamentous algae
14. Treated for shoreline vegetation

December 2018 sites:

1. Treated for shoreline grasses
2. Treated for planktonic algae
3. Treated for shoreline grasses
4. Treated for submerged vegetation and filamentous algae
5. Waterway inspection
6. Treated for shoreline grasses
7. Waterway inspection
8. Waterway inspection
9. Treated for filamentous algae
10. Waterway inspection
11. Waterway inspection
12. Treated for shoreline grasses
13. Waterway inspection
14. Cleared carp barrier of blockage and treated for filamentous algae

January 2019 sites:

1. Treated shoreline grasses
2. Treated shoreline grasses

3. Waterway inspection
4. Treated for submerged vegetation and filamentous algae
5. Waterway inspection
6. Treated for filamentous algae
7. Treated for filamentous algae
8. Waterway inspection
9. Treated shoreline grasses
10. Waterway inspection
11. Waterway inspection
12. Treated for filamentous algae
13. Treated for filamentous algae
14. Treated shoreline grasses



Churchills Report



FACILITY REPORT

Vista Lakes – East & West Fountains

Service Month **To March 21st 2019**

Service Frequency **1 x Weekly**

EAST FOUNTAIN:

Filter pump	No issues.
Fountain pump	Pump found with breaker off, burning smell from motor end, Inframark dealing with issue as believed motor fitted recently.

WEST FOUNTAIN:

Filter pump	No issues
Fountain pump	No issues

NOTES:

Vertex Report



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8841 Lee Vista Blvd
Orlando FL 32829

Work Order #: 3774 Assigned Tech: Adrian S. (ARS)

Completion Date: 1/9/2019

Equipment Type: Floating Fountain

Name: Site #8 - Ftn.

Manufacturer: Vertex

Model: 10Hp TwoTier

Install Date: 1/12/2010

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|---|----|-----------------------------------|
| 1. | Cleaned moderate algae from components. | 2. | All circuits normal at departure. |
| 3. | | | |

Services Performed

- | | |
|----|--|
| 4. | <input checked="" type="checkbox"/> Test Motor GFCI circuit
<input checked="" type="checkbox"/> Test Light GFCI circuit
<input checked="" type="checkbox"/> Clean Intake Screen
<input checked="" type="checkbox"/> Clean Light & Lenses
<input checked="" type="checkbox"/> Clean Float
<input checked="" type="checkbox"/> Clean Display Head/Ring & Jets
<input checked="" type="checkbox"/> Adjust Mooring Lines
<input checked="" type="checkbox"/> Reset Timers |
|----|--|

Readings



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5. Motor Voltage	241.8	6. Motor Amperage / Leakage	30.6/1.6
7. Lighting Voltage	121.3	8. Lighting Amperage / Leakage	15.86/1.4
9. Timer Settings	9-11/5-11		
Customer Contact Method			
10.	<input checked="" type="checkbox"/> Call After		



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Orlando FL 32829

Work Order #: 4450 Assigned Tech: Adrian S. (ARS)

Completion Date: 2/1/2019

Equipment Type: Floating Fountain

Name: Site #8 - Ftn.

Manufacturer: Vertex

Model: 10Hp TwoTier

Install Date: 1/12/2010

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|---|----|-------------------------------|
| 1. | Cleaned moderate algae from components. | 2. | All circuits OK at departure. |
|----|---|----|-------------------------------|

Services Performed

- | | |
|----|--|
| 4. | <input checked="" type="checkbox"/> Test Motor GFCI circuit
<input checked="" type="checkbox"/> Test Light GFCI circuit
<input checked="" type="checkbox"/> Clean Intake Screen
<input checked="" type="checkbox"/> Clean Light & Lenses
<input checked="" type="checkbox"/> Clean Float
<input checked="" type="checkbox"/> Clean Display Head/Ring & Jets
<input checked="" type="checkbox"/> Adjust Mooring Lines
<input checked="" type="checkbox"/> Reset Timers |
|----|--|

Readings



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5. Motor Voltage	242.1	6. Motor Amperage / Leakage	30.76/2.87
7. Lighting Voltage	121.5	8. Lighting Amperage / Leakage	15.96/1.9
9. Timer Settings	9-11/5-11		
Customer Contact Method			
10.	<input checked="" type="checkbox"/> Call After		



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Work Order #: 5094 Assigned Tech: Adrian S. (ARS)

Completion Date: 3/11/2019

Equipment Type: Aeration System

Name: Site#4 - Lagoon - Aer.

Manufacturer: Vertex

Model: Air1 (1) 1/3Hp

Install Date: 8/7/2006

Parts Warranty Expiration: 8/7/2009

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|---------------------------------------|----|-----------------------------------|
| 1. | Cleaned moderate debris from cabinet. | 2. | All circuits normal at departure. |
| 3. | | | |

Services Performed



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4. Standard	<input checked="" type="checkbox"/> Test System GFCI Circuit <input checked="" type="checkbox"/> Replace External Intake Filter <input checked="" type="checkbox"/> Check Cooling Fan Operation <input checked="" type="checkbox"/> Lubricate Hinges & Cabinet Lock <input checked="" type="checkbox"/> Check / Repair BottomLine Air Hose <input checked="" type="checkbox"/> Clean Cabinet Interior / Exterior <input checked="" type="checkbox"/> Clear cabinet of Weeds / Debris	5. Solar	
Readings			
6. System Voltage	119.6	7. System Amperage / Leakage	4.08/.06
8. System Pressure (psi)	6	9. System Vacuum (in Hg)	22
10. Next Rebuild Date Scheduled	9/19		
Customer Contact Method			
11.	<input checked="" type="checkbox"/> Call Ahead <input checked="" type="checkbox"/> On Site Contact <input checked="" type="checkbox"/> Call After		



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Work Order #: 5094 Assigned Tech: Adrian S. (ARS)

Completion Date: 3/11/2019

Equipment Type: Aeration System

Name: Site #10 - Aer.

Manufacturer: Vertex

Model: Air1+ (1) 1/3Hp

Install Date: 6/2/2011

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|------------------------------------|----|-----------------------------------|
| 1. | Cleaned heavy debris from cabinet. | 2. | All circuits normal at departure. |
| 3. | | | |

Services Performed



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<p>4. Standard</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Test System GFCI Circuit <input checked="" type="checkbox"/> Rebuild Compressor Head <input checked="" type="checkbox"/> Replace External Intake Filter <input checked="" type="checkbox"/> Pressurized Cleaning of Each AirStation <input checked="" type="checkbox"/> Pressure Relief Valve Checked <input checked="" type="checkbox"/> Adjust Valves / Balance AirStation Airflow <input checked="" type="checkbox"/> Check Cooling Fan Operation <input checked="" type="checkbox"/> Lubricate Hinges & Cabinet Lock <input checked="" type="checkbox"/> Check / Repair BottomLine Air Hose <input checked="" type="checkbox"/> Purge Water from System (if applicable) <input checked="" type="checkbox"/> Clean Cabinet Interior / Exterior <input checked="" type="checkbox"/> Clear cabinet of Weeds / Debris 	<p>5. Solar</p>	
<p>Readings</p>			
<p>6. System Voltage</p>	<p>123.1</p>	<p>7. System Amperage / Leakage</p>	<p>3.64/.05</p>
<p>8. System Pressure (psi)</p>	<p>10</p>	<p>9. System Vacuum (in Hg)</p>	<p>26</p>
<p>10. Next Rebuild Date Scheduled</p>	<p>9/21</p>		
<p>Customer Contact Method</p>			
<p>11.</p>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Call Ahead <input checked="" type="checkbox"/> On Site Contact <input checked="" type="checkbox"/> Call After 		



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Work Order #: 5094 Assigned Tech: Adrian S. (ARS)

Completion Date: 3/11/2019

Equipment Type: Aeration System

Name: Site #3 - Aer.

Manufacturer: Vertex

Model: Air2 VBS (1) 1/2Hp

Install Date: 3/10/2006

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|---------------------------------------|----|-----------------------------------|
| 1. | Cleaned moderate debris from cabinet. | 2. | All circuits normal at departure. |
| 3. | | | |

Services Performed



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4. Standard

- ☒ Test System GFCI Circuit
- ☒ Replace External Intake Filter
- ☒ Pressurized Cleaning of Each AirStation
- ☒ Adjust Valves / Balance AirStation Airflow
- ☒ Check Cooling Fan Operation
- ☒ Lubricate Hinges & Cabinet Lock
- ☒ Check / Repair BottomLine Air Hose
- ☒ Purge Water from System (if applicable)
- ☒ Clean Cabinet Interior / Exterior
- ☒ Clear cabinet of Weeds / Debris

5. Solar

Readings

6. System Voltage 123.4

7. System Amperage / Leakage 3.86/.68

8. System Pressure (psi) 16

9. System Vacuum (in Hg) 24

10. Next Rebuild Date Scheduled 9/19

Customer Contact Method

- 11.
- ☒ Call Ahead
 - ☒ On Site Contact
 - ☒ Call After



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Work Order #: 5094 Assigned Tech: Adrian S. (ARS)

Completion Date: 3/11/2019

Equipment Type: Aeration System

Name: Site #1- Aer.

Manufacturer: Vertex

Model: Air2 VBS (1) 1/2Hp

Install Date: 4/24/2012

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|------------------------------------|----|-----------------------------------|
| 1. | Cleaned heavy debris from cabinet. | 2. | All circuits normal at departure. |
| 3. | | | |

Services Performed



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4. Standard

- ☒ Test System GFCI Circuit
- ☒ Replace External Intake Filter
- ☒ Pressurized Cleaning of Each AirStation
- ☒ Pressure Relief Valve Checked
- ☒ Adjust Valves / Balance AirStation Airflow
- ☒ Check Cooling Fan Operation
- ☒ Lubricate Hinges & Cabinet Lock
- ☒ Check / Repair BottomLine Air Hose
- ☒ Clean Cabinet Interior / Exterior
- ☒ Clear cabinet of Weeds / Debris

5. Solar

Readings

6. System Voltage 118.1

7. System Amperage / Leakage 4.37/.07

8. System Pressure (psi) 15

9. System Vacuum (in Hg) 22

10. Next Rebuild Date Scheduled 9/19

Customer Contact Method

- 11.
- ☒ Call Ahead
 - ☒ On Site Contact
 - ☒ Call After



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Work Order #: 5094

Assigned Tech: Adrian S. (ARS)

Completion Date: 3/11/2019

Equipment Type: Aeration System

Name: Site #12 - Aer.

Manufacturer: Vertex

Model: Air1+ (1) 1/3Hp

Install Date: 11/17/2011

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|---|----|-------------------------|
| 1. | Cleaned very heavy debris from cabinet. | 2. | System down for repair. |
| 3. | | | |

Services Performed

- | | | |
|-------------|---|----------|
| 4. Standard | <input checked="" type="checkbox"/> Test System GFCI Circuit
<input checked="" type="checkbox"/> Rebuild Compressor Head
<input checked="" type="checkbox"/> Replace External Intake Filter
<input checked="" type="checkbox"/> Clean Cabinet Interior / Exterior
<input checked="" type="checkbox"/> Clear cabinet of Weeds / Debris | 5. Solar |
|-------------|---|----------|

Readings



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6. System Voltage	121.03	7. System Amperage / Leakage	0
8. System Pressure (psi)	0	9. System Vacuum (in Hg)	0
10. Next Rebuild Date Scheduled	9/21		
Customer Contact Method			
11.	<input checked="" type="checkbox"/> Call Ahead <input checked="" type="checkbox"/> On Site Contact <input checked="" type="checkbox"/> Call After		



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Orlando FL 32829

Work Order #: 5094 Assigned Tech: Adrian S. (ARS)

Completion Date: 3/11/2019

Equipment Type: Aeration System

Name: Site #5 - Aer.

Manufacturer: Vertex

Model: Air4 XL (2) 1/2Hp

Install Date: 4/14/2008

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|------------------------------------|----|-----------------------------------|
| 1. | Cleaned heavy debris from cabinet. | 2. | All circuits normal at departure. |
| 3. | | | |

Services Performed



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4. Standard

- ☒ Test System GFCI Circuit
- ☒ Rebuild Compressor Head
- ☒ Replace External Intake Filter
- ☒ Pressurized Cleaning of Each AirStation
- ☒ Pressure Relief Valve Checked
- ☒ Adjust Valves / Balance AirStation Airflow
- ☒ Check Cooling Fan Operation
- ☒ Lubricate Hinges & Cabinet Lock
- ☒ Check / Repair BottomLine Air Hose
- ☒ Purge Water from System (if applicable)
- ☒ Clean Cabinet Interior / Exterior
- ☒ Clear cabinet of Weeds / Debris

5. Solar

Readings

6. System Voltage 121.5

7. System Amperage / Leakage 8.75/.62

8. System Pressure (psi) 12

9. System Vacuum (in Hg) 25/24

10. Next Rebuild Date Scheduled 3/20 & 9/21

Customer Contact Method

- 11.
- ☒ Call Ahead
 - ☒ On Site Contact
 - ☒ Call After



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8841 Lee Vista Blvd
Orlando FL 32829

Work Order #: 5094 Assigned Tech: Adrian S. (ARS)

Completion Date: 3/11/2019

Equipment Type: Aeration System

Name: Site #4 - Main - Aer.

Manufacturer: Vertex

Model: LL7 XL5 (4) 3/4Hp

Install Date: 4/24/2012

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|---------------------------------------|----|-----------------------------------|
| 1. | Cleaned moderate debris from cabinet. | 2. | All circuits normal at departure. |
| 3. | | | |

Services Performed



Vertex Water Features, Inc.
2100 NW 33rd Street
Pompano Beach, FL 33069

Phone: (844) 432-4303
Fax:
raquel.mason@vertexwaterfeatures.com
www.vertexwaterfeatures.com

4. Standard

- ☒ Test System GFCI Circuit
- ☒ Replace External Intake Filter
- ☒ Pressurized Cleaning of Each AirStation
- ☒ Pressure Relief Valve Checked
- ☒ Adjust Valves / Balance AirStation Airflow
- ☒ Check Cooling Fan Operation
- ☒ Lubricate Hinges & Cabinet Lock
- ☒ Check / Repair BottomLine Air Hose
- ☒ Clean Cabinet Interior / Exterior
- ☒ Clear cabinet of Weeds / Debris

5. Solar

Readings

6. System Voltage 247.6

8. System Pressure (psi) 20

10. Next Rebuild Date Scheduled 9/19

7. System Amperage / Leakage 10.38/.09

9. System Vacuum (in Hg) 25

Customer Contact Method

- 11.
- ☒ Call Ahead
 - ☒ On Site Contact
 - ☒ Call After



Vertex Water Features, Inc.
2100 NW 33rd Street
Pompano Beach, FL 33069

Phone: (844) 432-4303
Fax:
raquel.mason@vertexwaterfeatures.com
www.vertexwaterfeatures.com

Bill To
Vista Lakes CDD 0486280
c/o Inframark Infrastructure Management
S
210 North University Drive #702
Coral Springs FL 33071

Ship To
Russell Simons
Vista Lakes CDD 0486280
8841 Lee Vista Blvd
Orlando FL 32829

Work Order #: 5094 Assigned Tech: Adrian S. (ARS)

Completion Date: 3/11/2019

Equipment Type: Aeration System

Name: Site #2 - Aer.

Manufacturer: Vertex

Model: Air1+ (1) 1/3Hp

Install Date: 11/17/2011

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|---|----|-----------------------------------|
| 1. | Cleaned very heavy debris from cabinet. | 2. | All circuits normal at departure. |
| 3. | | | |

Services Performed



Vertex Water Features, Inc.
2100 NW 33rd Street
Pompano Beach, FL 33069

Phone: (844) 432-4303
Fax:
raquel.mason@vertexwaterfeatures.com
www.vertexwaterfeatures.com

4. Standard

- ☒ Test System GFCI Circuit
- ☒ Rebuild Compressor Head
- ☒ Replace External Intake Filter
- ☒ Pressurized Cleaning of Each AirStation
- ☒ Pressure Relief Valve Checked
- ☒ Adjust Valves / Balance AirStation Airflow
- ☒ Check Cooling Fan Operation
- ☒ Lubricate Hinges & Cabinet Lock
- ☒ Check / Repair BottomLine Air Hose
- ☒ Purge Water from System (if applicable)
- ☒ Clean Cabinet Interior / Exterior
- ☒ Clear cabinet of Weeds / Debris

5. Solar

Readings

6. System Voltage 122.1

7. System Amperage / Leakage 3.18/.02

8. System Pressure (psi) 14

9. System Vacuum (in Hg) 24

10. Next Rebuild Date Scheduled 9/21

Customer Contact Method

- 11.
- ☒ Call Ahead
 - ☒ On Site Contact
 - ☒ Call After



Vertex Water Features, Inc.
2100 NW 33rd Street
Pompano Beach, FL 33069

Phone: (844) 432-4303
Fax:
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www.vertexwaterfeatures.com

Bill To
Vista Lakes CDD 0486280
c/o Inframark Infrastructure Management
S
210 North University Drive #702
Coral Springs FL 33071

Ship To
Russell Simons
Vista Lakes CDD 0486280
8841 Lee Vista Blvd
Orlando FL 32829

Work Order #: 5094 Assigned Tech: Adrian S. (ARS)

Completion Date: 3/11/2019

Equipment Type: Aeration System

Name: Site #7 - Aer.

Manufacturer: Vertex

Model: Air3 XL (2) 1/2Hp

Install Date: 10/23/2008

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|---------------------------------------|----|-----------------------------------|
| 1. | Cleaned moderate debris from cabinet. | 2. | All circuits normal at departure. |
| 3. | | | |

Services Performed



Vertex Water Features, Inc.
2100 NW 33rd Street
Pompano Beach, FL 33069

Phone: (844) 432-4303
Fax:
raquel.mason@vertexwaterfeatures.com
www.vertexwaterfeatures.com

4. Standard

- ☒ Test System GFCI Circuit
- ☒ Replace External Intake Filter
- ☒ Pressurized Cleaning of Each AirStation
- ☒ Pressure Relief Valve Checked
- ☒ Adjust Valves / Balance AirStation Airflow
- ☒ Check Cooling Fan Operation
- ☒ Lubricate Hinges & Cabinet Lock
- ☒ Check / Repair BottomLine Air Hose
- ☒ Purge Water from System (if applicable)
- ☒ Clean Cabinet Interior / Exterior
- ☒ Clear cabinet of Weeds / Debris

5. Solar

Readings

6. System Voltage 121.7

7. System Amperage / Leakage 9.44/.42

8. System Pressure (psi) 15

9. System Vacuum (in Hg) 22/24

10. Next Rebuild Date Scheduled 3/20

Customer Contact Method

- 11.
- ☒ Call Ahead
 - ☒ On Site Contact
 - ☒ Call After



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2100 NW 33rd Street
Pompano Beach, FL 33069

Phone: (844) 432-4303
Fax:
raquel.mason@vertexwaterfeatures.com
www.vertexwaterfeatures.com

Bill To
Vista Lakes CDD 0486280
c/o Inframark Infrastructure Management
S
210 North University Drive #702
Coral Springs FL 33071

Ship To
Russell Simons
Vista Lakes CDD 0486280
8841 Lee Vista Blvd
Orlando FL 32829

Work Order #: 5094 Assigned Tech: Adrian S. (ARS)

Completion Date: 3/11/2019

Equipment Type: Aeration System

Name: Site #9 - Aer.

Manufacturer: Vertex

Model: Air2 VBS (1) 1/2Hp

Install Date: 11/17/2011

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|---------------------------------------|----|-----------------------------------|
| 1. | Cleaned moderate debris from cabinet. | 2. | All circuits normal at departure. |
| 3. | | | |

Services Performed



Vertex Water Features, Inc.
2100 NW 33rd Street
Pompano Beach, FL 33069

Phone: (844) 432-4303
Fax:
raquel.mason@vertexwaterfeatures.com
www.vertexwaterfeatures.com

4. Standard

- ☒ Test System GFCI Circuit
- ☒ Replace External Intake Filter
- ☒ Pressure Relief Valve Checked
- ☒ Adjust Valves / Balance AirStation Airflow
- ☒ Check Cooling Fan Operation
- ☒ Lubricate Hinges & Cabinet Lock
- ☒ Check / Repair BottomLine Air Hose
- ☒ Purge Water from System (if applicable)
- ☒ Clean Cabinet Interior / Exterior
- ☒ Clear cabinet of Weeds / Debris

5. Solar

Readings

6. System Voltage 120.63

8. System Pressure (psi) 11

10. Next Rebuild Date Scheduled 9/19

7. System Amperage / Leakage 4.37/.06

9. System Vacuum (in Hg) 24

Customer Contact Method

- 11.
- ☒ Call Ahead
 - ☒ On Site Contact
 - ☒ Call After



Vertex Water Features, Inc.
2100 NW 33rd Street
Pompano Beach, FL 33069

Phone: (844) 432-4303
Fax:
raquel.mason@vertexwaterfeatures.com
www.vertexwaterfeatures.com

Bill To
Vista Lakes CDD 0486280
c/o Inframark Infrastructure Management
S
210 North University Drive #702
Coral Springs FL 33071

Ship To
Russell Simons
Vista Lakes CDD 0486280
8841 Lee Vista Blvd
Orlando FL 32829

Work Order #: 5094 Assigned Tech: Adrian S. (ARS)

Completion Date: 3/11/2019

Equipment Type: Aeration System

Name: Site #14 - Aer.

Manufacturer: Vertex

Model: Air2 VBS (1) 1/2Hp

Install Date: 11/17/2011

Parts Warranty Expiration:

Labor Warranty Expiration:

Service Comments

- | | | | |
|----|---------------------------------------|----|-----------------------------------|
| 1. | Cleaned moderate debris from cabinet. | 2. | All circuits normal at departure. |
| 3. | | | |

Services Performed



Vertex Water Features, Inc.
2100 NW 33rd Street
Pompano Beach, FL 33069

Phone: (844) 432-4303
Fax:
raquel.mason@vertexwaterfeatures.com
www.vertexwaterfeatures.com

4. Standard

- ☒ Test System GFCI Circuit
- ☒ Replace External Intake Filter
- ☒ Pressurized Cleaning of Each AirStation
- ☒ Pressure Relief Valve Checked
- ☒ Adjust Valves / Balance AirStation Airflow
- ☒ Check Cooling Fan Operation
- ☒ Lubricate Hinges & Cabinet Lock
- ☒ Check / Repair BottomLine Air Hose
- ☒ Purge Water from System (if applicable)
- ☒ Clean Cabinet Interior / Exterior
- ☒ Clear cabinet of Weeds / Debris

5. Solar

Readings

6. System Voltage 119.7

7. System Amperage / Leakage 3.64/.08

8. System Pressure (psi) 9

9. System Vacuum (in Hg) 22

10. Next Rebuild Date Scheduled 9.19

Customer Contact Method

- 11.
- ☒ Call Ahead
 - ☒ On Site Contact
 - ☒ Call After

6D.ii.

K and D CONCRETE INC
750 MARLLO RD
KISSIMMEE, FL 34747
David Garner ~ 407.468.3694
davegar44@yahoo.com

Estimate

DATE	ESTIMATE #
3/1/2019	152

BILL TO
VISTA LAKES CDD

ITEM	DESCRIPTION	QTY	RATE	AMOUNT
	ESTIMATE FOR GENTRY PARK SIDEWALKS REPLACEMENT			0.00
04	CONCRETE LABOR AND MATERIAL FOR APPROXIMATELY 600 SQ. FT. OF 4" SIDEWALK.	600	6.00	3,600.00
22	SPECIALTIES: REMOVE APPROXIMATELY 600 SQ. FT. OF 4" SIDEWALK.	600	4.00	2,400.00
22	SPECIALTIES: DUMPSTER.	1	500.00	500.00
	THIS ESTIMATE IS FOR LABOR AND MATERIALS.			0.00
			Total	6,500.00

6E.i.



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

Proposal

Date	Proposal #
03/25/2019	2045

Submitted To

Vista Lakes CDD
Russ Simmons
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Amhurst entrance and along brick wall

Description	Quantity	Unit	Price
Remove and dispose of existing plant material	1.00	Ea	500.00
Asiatic Jasmine Minima-Green	150.00	1G	787.50
Super Blue	36.00	1G	207.00
Floritam 400 - 1,600 sq ft Lay Only	500.00	1sF	825.00

Subtotal Bedding Plants 2,319.50

Project Total \$2,319.50

Vista Lakes CDD

Proposal #2045 Project Total

\$2,319.50

Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free workplace and carries workers compensation insurance.

By: <u>Jeffery Cornett</u>	<u>3/25/2019</u>	Accepted: _____	_____
Servello & Son, Inc.	Date	Vista Lakes CDD	Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/25/2019	2046

Submitted To

Vista Lakes CDD
Russ Simmons
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Melrose entrance

Description	Quantity	Unit	Price
Remove and dispose existing plant material	1.00	Ea	50.00
Loropetalum "Plum"	15.00	3G	217.50
Subtotal Bedding Plants			267.50

Project Total **\$267.50**

Vista Lakes CDD

Proposal #2046**Project Total****\$267.50****Terms & Conditions**

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free workplace and carries workers compensation insurance.

By: <u>Jeffery Cornett</u>	<u>3/25/2019</u>	Accepted: _____	_____
Servello & Son, Inc.	Date	Vista Lakes CDD	Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/25/2019	2047

Submitted To

Vista Lakes CDD
Russ Simmons
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Chickasaw Lift Station

Description	Quantity	Unit	Price
Remove and dispose existing plant material	1.00	Ea	550.00
Viburnum "Suspensum"	80.00	3G	1,140.00
Trinette	50.00	3G	725.00
Remove dead trees and stump grind	2.00	Ea	700.00
Magnolia	1.00	30G	330.00
Tree Staking Kit	1.00	Ea	55.00
Tree bubbler	1.00	Ea	200.00

Subtotal Bedding Plants 3,700.00

Project Total \$3,700.00

Vista Lakes CDD

Proposal #2047

Project Total

\$3,700.00

Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free workplace and carries workers compensation insurance.

By: Jeffery Cornett
Servello & Son, Inc.

3/25/2019
Date

Accepted: _____
Vista Lakes CDD Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/25/2019	2048

Submitted To

Vista Lakes CDD

Russ Simmons
 210 North University Drive Suite 702
 Coral Springs, FL 33071

Project

Vista Lakes CDD
 Lee Vista Blvd.
 Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Median in front of Publix

Description	Quantity	Unit	Price
Remove and dispose of existing plant material	1.00	Ea	600.00
Agapanthus Blue	30.00	3G	435.00
Dwarf Firebush	150.00	3G	2,100.00
Trinette	50.00	3G	725.00

Subtotal Bedding Plants 3,860.00

Project Total \$3,860.00

Vista Lakes CDD

Proposal #2048	Project Total	\$3,860.00
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Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free workplace and carries workers compensation insurance.

By: <u>Jeffery Cornett</u>	<u>3/25/2019</u>	Accepted: _____	_____
Servello & Son, Inc.	Date	Vista Lakes CDD	Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/25/2019	2049

Submitted To

Vista Lakes CDD
Russ Simmons
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Median in front of Central Park

Description	Quantity	Unit	Price
Remove and dispose of existing plant material	1.00	Ea	1,200.00
Viburnum "Suspensum"	250.00	3G	3,462.50
Ilex- "Dw.Yaupon (Schilling)"	80.00	3G	1,140.00

Subtotal Bedding Plants

5,802.50

Project Total

\$5,802.50

Vista Lakes CDD

Proposal #2049	Project Total	\$5,802.50
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Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free workplace and carries workers compensation insurance.

By: <u>Jeffery Cornett</u>	<u>3/25/2019</u>	Accepted: _____	_____
Servello & Son, Inc.	Date	Vista Lakes CDD	Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/25/2019	2050

Submitted To

Vista Lakes CDD
Russ Simmons
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Median by open field

Description	Quantity	Unit	Price
Remove and dispose of existing plant material	1.00	Ea	500.00
Viburnum "Suspensum"	110.00	3G	1,540.00
Flax Lily	60.00	3G	855.00
Floritam St Augustine Sod Lay Only	400.00	1sF	660.00

Subtotal Bedding Plants 3,555.00

Project Total \$3,555.00

Vista Lakes CDD

Proposal #2050**Project Total****\$3,555.00****Terms & Conditions**

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free workplace and carries workers compensation insurance.

By: <u>Jeffery Cornett</u>	<u>3/25/2019</u>	Accepted: _____	_____
Servello & Son, Inc.	Date	Vista Lakes CDD	Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/25/2019	2051

Submitted To

Vista Lakes CDD
 Russ Simmons
 210 North University Drive Suite 702
 Coral Springs, FL 33071

Project

Vista Lakes CDD
 Lee Vista Blvd.
 Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Median in front of Odyssey Middle School

Description	Quantity	Unit	Price
Remove and dispose of existing plant material	1.00	Ea	1,000.00
Loropetalum "Plum Delight"	120.00	3G	1,680.00
Trinette	60.00	3G	855.00
Viburnum "Suspendum"	160.00	3G	2,240.00
Floratum St Augustine Sod Lay Only	400.00	1sF	660.00

Subtotal Bedding Plants 6,435.00

Project Total \$6,435.00

Vista Lakes CDD

Proposal #2051	Project Total	\$6,435.00
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Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free workplace and carries workers compensation insurance.

By: <u>Jeffery Cornett</u>	<u>3/25/2019</u>	Accepted: _____	_____
Servello & Son, Inc.	Date	Vista Lakes CDD	Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/25/2019	2052

Submitted To

Vista Lakes CDD

Russ Simmons
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Avon Entrance and Fountain

Description	Quantity	Unit	Price
Remove and dispose of existing plant material	1.00	Ea	300.00
Trinette	75.00	3G	1,068.75
Philodendron "Selloum"	50.00	7G	2,100.00
Agapanthus Blue	20.00	3G	290.00
Viburnum "Suspensum"	20.00	3G	290.00
Duranta "Gold Mound"	45.00	3G	652.50
Loropetalum "Plum"	30.00	3G	435.00

Subtotal Bedding Plants

5,136.25

Project Total

\$5,136.25

Vista Lakes CDD

Proposal #2052 Project Total

\$5,136.25

Terms & Conditions

Plant material is guaranteed for controllable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free workplace and carries workers compensation insurance.

By: <u>Jeffery Cornett</u>	<u>3/25/2019</u>	Accepted: _____	_____
Servello & Son, Inc.	Date	Vista Lakes CDD	Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/25/2019	2053

Submitted To

Vista Lakes CDD
Russ Simmons
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Vista Park

Description	Quantity	Unit	Price
Removal and disposal of existing plant material	1.00	Ea	2,175.00
Indian Hawthorn	130.00	3G	1,820.00
Ilex- "Dw.Yaupon (Schilling)"	50.00	3G	712.50
Pink Muhly Grass	140.00	3G	1,960.00
Juniper Parsoni	100.00	3G	1,425.00
Floritam St Augustine Sod Lay Only	2,400.00	1sF	3,960.00

Subtotal Bedding Plants 12,052.50

Project Total \$12,052.50

Vista Lakes CDD

Proposal #2053

Project Total

\$12,052.50

Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from the above specifications will be executed only upon written authorization and billed accordingly. Servello & Son, Inc. is a drug free workplace and carries workers compensation insurance.

By: Jeffery Cornett
Servello & Son, Inc.

3/25/2019
Date

Accepted: _____
Vista Lakes CDD Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/25/2019	2054

Submitted To

Vista Lakes CDD
Russ Simmons
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Warwick

Description	Quantity	Unit	Price
Remove and dispose of existing plant material	1.00	Ea	300.00
Remove and dispose and stump grind Oak Trees	2.00	Ea	800.00
Live Oak	2.00	30G	660.00
Tree Staking Kits	2.00	Ea	110.00
Japanese Blueberry	3.00	15G	390.00

Subtotal Bedding Plants 2,260.00

Project Total \$2,260.00

Vista Lakes CDD

Proposal #2054 Project Total \$2,260.00

Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

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By: <u>Jeffery Cornett</u>	<u>3/25/2019</u>	Accepted: _____	_____
Servello & Son, Inc.	Date	Vista Lakes CDD	Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/25/2019	2055

Submitted To

Vista Lakes CDD
Russ Simmons
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Pembroke Entrance

Description	Quantity	Unit	Price
Remove and dispose of existing plant material	1.00	Ea	375.00
Coontie Palm	40.00	3G	840.00
Trinette	65.00	3G	926.25
Dwarf Powder Puff	40.00	3G	840.00

Subtotal Bedding Plants 2,981.25

Project Total \$2,981.25

Vista Lakes CDD

Proposal #2055

Project Total

\$2,981.25

Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

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By: Jeffery Cornett

3/25/2019

Accepted: _____

Servello & Son, Inc.

Date

Vista Lakes CDD

Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/27/2019	2072

Submitted To

Vista Lakes CDD
Bob Koncar
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Lake Champlain along brick wall and median

Description	Quantity	Unit	Price
Remove and dispose of existing plant material	1.00	ea	1,000.00
Floratam 400 - 1,600 sq ft Lay Only	1,000.00	1sF	1,650.00
Trinette	50.00	3G	725.00
Ilex- "Dw.Yaupon (Schilling)"	30.00	3G	435.00
Society Garlic	40.00	1G	230.00
Viburnum Suspensum	30.00	3G	435.00
Indian Hawthorn	5.00	3G	72.50

Subtotal Bedding Plants

4,547.50

Project Total

\$4,547.50

Vista Lakes CDD

Proposal #2072 Project Total

\$4,547.50

Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

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By: <u>Jeffery Cornett</u>	<u>3/27/2019</u>	Accepted: _____	_____
Servello & Son, Inc.	Date	Vista Lakes CDD	Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.



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

Proposal

Date	Proposal #
03/27/2019	2073

Submitted To

Vista Lakes CDD
Bob Koncar
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Location: Vista Park along brick wall and by Marquee sign

Description	Quantity	Unit	Price
Remove and Dispose of existing plant material	1.00	ea	400.00
Trinette	40.00	3G	580.00
Viburnum Suspensum	90.00	3G	1,282.50

Subtotal Bedding Plants 2,262.50

Project Total \$2,262.50

Vista Lakes CDD

Proposal #2073	Project Total	\$2,262.50
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Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

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By: <u>Jeffery Cornett</u>	<u>3/27/2019</u>	Accepted: _____	_____
Servello & Son, Inc.	Date	Vista Lakes CDD	Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.

6E.ii.



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

Proposal

Date	Proposal #
03/13/2019	1999

Submitted To

Vista Lakes CDD
Russ Simmons
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Bedding Plants

Install new plant material in planter bed that was damaged by vehicle at Fountain marquee sign.

Description	Quantity	Unit	Price
Remove and dispose of existing plant material	1.00	ea	275.00
Ligustrum Wax Leaf	40.00	3G	600.00
Subtotal Bedding Plants			875.00

Project Total **\$875.00**

Vista Lakes CDD

Proposal #1999	Project Total	\$875.00
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Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

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By: <u>Jeffery Cornett</u>	<u>3/13/2019</u>	Accepted: _____	_____
Servello & Son, Inc.	Date	Vista Lakes CDD	Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.

6E.iii.



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

Proposal

Date	Proposal #
01/25/2019	1763

Submitted To

Vista Lakes CDD

Russ Simmons
210 North University Drive Suite 702
Coral Springs, FL 33071

Project

Vista Lakes CDD
Lee Vista Blvd.
Orlando, FL 32829

Scope

We propose to furnish the following scope of work to complete Vista Lakes CDD.

Arbor Services

Location: Berm along back of Pembroke neighborhood.

The removal and disposal of existing fallen trees and branches, and limb up all trees along woodline and back of house on berm. All trees lower large limbs will be elevated to a desired height 8-10 ft. All branches will be disposed of.

Description	Quantity	Unit	Price
Labor and dump fees are included in price	1.00		7,200.00

Subtotal Arbor Services 7,200.00

Project Total \$7,200.00

Vista Lakes CDD

Proposal #1763

Project Total

\$7,200.00

Terms & Conditions

Plant material is guaranteed for controlable insects and disease only when a horticulture program is in place through Servello & Son, Inc. Plant damage due to drought is only covered when an irrigation agreement is in place through Servello & Son, Inc. and the Client signs off on needed repairs as they are brought to the Clients attention. Servello & Son, Inc. will not be responsible for plant damage due to catastrophic events such as: Hurricanes, Floods, Fire, Lightning, Freeze, and severe drought (no recorded rainfall for 30 days). Irrigation parts will be guaranteed against defect and improper installation for a period of (1) one year.

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By: Jeffery Cornett
Servello & Son, Inc.

1/25/2019
Date

Accepted: _____
Vista Lakes CDD Date

The above prices, specifications and conditions are accepted. Not valid after 30 days. Full payment is due upon completion. All jobs equal to or totaling a price of \$10,000.00 and above: A minimum 40% draw is required to schedule and start the job.