

**VISTA LAKE COMMUNITY
DEVELOPMENT DISTRICT**

November 29, 2021

AGENDA PACKAGE

**Call in (audio only)
+1 646-838-1601,129267111**



210 N. UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FLORIDA 33071

Vista Lakes Community Development District

- Frank Sebestyen, Chairperson
- Paula Edwards, Vice Chairperson
- John DeCrotie, Sr., Assistant Secretary
- Carla Daly, Assistant Secretary
- Aaron Simmons, Assistant Secretary

- Gabriel Mena, District Manager
- Scott Clark, District Counsel
- David Hamstra, District Engineer
- Brett Perez, Area Field Director
- Freddy Blanco, Field Manager

Regular Meeting Agenda

Thursday, November 29, 2021 – 10:00 a.m.

Audience Call in Number 646-838-1601, Access Code 129267111#

- 1. Roll Call**
- 2. Public Comments**
- 3. Staff Reports**
 - A. District Engineer**
 - i. Speed Bumps
 - B. District Counsel**
 - C. Field Management**
 - i. Field Management Report/Solitude Report
 - a. Solitude One Year Service History
 - b. Solitude Compressor Proposal for Pond 10A
 - c. Solitude Fountain Proposal for Pond 8
 - ii. HOA Liaison Report
 - D. District Manager**
- 4. Administrative Items**
 - A. Consideration of the Minutes of the October 7, 2021 Board of Supervisors' Meeting**
 - B. Consideration of September and October 2021 Check Register and Invoices**
 - C. Consideration of September and October 2021 Financial Statements**
- 5. Business Items**
 - A. Approval of Fiscal Year 2021 Budget Amendment**
 - B. Motion to Assign Fund Balance – Fiscal Year 2021**
 - C. Grau Engagement Letter**
- 6. Supervisor Requests**
- 7. Adjournment**

NOTE: The next meeting is scheduled for **Thursday, February 3, 2021 at 6:30 p.m.**

District Office:

Inframark

210 North University Drive, Suite 702
Coral Springs, FL 33071
954-603-0033

www.VistaLakescdd.org

Meeting Location:

Vista Lakes Clubhouse
8841 Lee Vista Boulevard
Orlando, Florida 32829
407-207-7003

Third Order of Business

3Ci.

A photograph of the entrance to Vista Lakes CDD. The central feature is a tall, square, light-colored stone or concrete tower with a small arched entrance at the base and a decorative upper section with three arched windows. The tower is surrounded by lush greenery, including several tall palm trees and dense bushes. In the foreground, a large, low-profile sign reads "VISTA LAKES" in a serif font. The sky is blue with scattered white clouds.

Field Inspection Report - November 2021

Vista Lakes CDD

Thursday, November 11, 2021

Prepared For Board Of Supervisors

47 Items Identified



Item 1

Assigned To Board Of Supervisors
Community mowing services took place the week of 11/8. As a reminder, biweekly mowing services will continue through mid-March.



Item 2

Assigned To Servello
Please provide a revised proposal to clean up conservation areas that had been previously cut back. Also provide an addendum to the contract to include 2 times per year cutbacks



Item 3

Assigned To Board Of Supervisors
Awaiting plan from District
Engineer to address low spots
along sidewalks that hold water.



Item 4

Assigned To Servello
Monitor areas of minor turf rutting,
tamp out areas of excessive
damage. Stay off saturated areas
until dry to avoid damage



Item 5

Assigned To Servello

Tamp out major ruts from mowers by clubhouse, replacing sod if needed



Item 6

Assigned To Board Of Supervisors

County needs to replace the damaged directional sign at Avon



Item 7

Assigned To Servello

Provide proposal to remove lightning damaged tree on Chickasaw, next photo will show damage to the wall from the strike



Item 8

Assigned To Board Of Supervisors

Damage from lightning strike on Chickasaw where dead tree is located.



Item 9

Assigned To Servello

Provide a proposal to repair damaged turf at Gentry Park on Bristol Chanel Way



Item 10

Assigned To Servello

Provide a proposal to repair damaged turf along Lee Vista, car ran off road



Item 11

Assigned To Board Of Supervisors
Pot holes opening up on the road
on Lake Champlain Dr. Requesting
that the DE or DM contact the
County for repairs.



Item 12

Assigned To Board Of Supervisors
Recommend power washing light
poles throughout the community.
Inframark can provide a proposal
if requested



Item 13

Assigned To Board Of Supervisors
County is missing 7 delineator
posts at Chickasaw and Lake
Champlain intersection.



Item 14

Assigned To Board Of Supervisors
Fountain by Gentry Park is working
and pond is in good overall
appearance



Item 15

Assigned To Solitude

Both aerators are functioning well
behind Publix



Item 16

Assigned To Board Of Supervisors
County is making sidewalk repairs
inside Gentry Park and storing
materials on District Property



Item 17

Assigned To Servello

Annuals property wide need insecticide treatment for aphid and spider mite activity, thus causing some browning in the plant



Item 18

Assigned To Servello

Maintenance services needed at the community access on Hastings Beach Blvd. Edging and bed weeds are an issue



Item 19

Assigned To Board Of Supervisors
County is storing machinery along
Chickasaw at the Newport
entrance



Item 20

Assigned To Servello
Throughout common area beds,
hand remove volunteer palms



Item 21

Assigned To Servello

Palms throughout the community are in need of a trim. This is the third request for a scheduled date of completion.



Item 22

Assigned To Servello

Throughout the District, Chinese Fan palms are showing chlorosis and need fertilization. Please provide a schedule for the next round of landscape bed applications



Item 23

Assigned To Servello

Provide a price to lower pop-ups in beds that do not need raised irrigation, this photo was taken by the Colonie Entry



Item 24

Assigned To Servello

Avoid scalping turf in medians, consider using a different sized mower and/or raising the height of cut



Item 25

Assigned To Servello

More examples of volunteer palms that need removal



Item 26

Assigned To Serverllo

During pruning rotations, ornamental palms need dead fronds and seed pods removed. These palms do not fall under the large palm trimming scope



Item 27

Assigned To Inframark Field Team

Jorge, please pressure wash the walkway on Lake Champlain Dr. connecting the two neighborhoods.



Item 28

Assigned To Board Of Supervisors

New bench at Pembroke has been ordered. County is still storing barricades on District property.



Item 29

Assigned To Solitude

Contractor is asked to remove the volunteer Areca Palm from the Pembroke pond



Item 30

Assigned To Servello

Second request to trim back plant material off monuments at the intersection of Lee Vista and Chickasaw. Also noted sedge weeds in Asian Jasmine that need treatment



Item 31

Assigned To Servello/Board Of Supervisors

Still awaiting schedule of encroachment removal at Pembroke



Item 32

Assigned To Solitude

Pembroke pond has torpedograss and Hydrilla that need treatment



Item 33

Assigned To Servello

Request proposal to remove dead
Magnolia NE of the Home Depot
Fountain



Item 34

Assigned To Servello

Contractor is reminded to collect
trash in beds and turf areas prior
to mowing



Item 35

Assigned To Servello

Second request to dead head spent blooms on all Agapanthus in community



Item 36

Assigned To District Manager

Paddle boat in pond 8 is now sinking. Please advise on status of letter so we can proceed with removal



Item 37

Assigned To Servello

Provide a price to replace chlorine damaged turf along Vista Park Blvd from homeowner discharging pool onto CDD common area



Item 38

Assigned To Board Of Supervisors

Holiday decorations were being installed while on property



Item 39

Assigned To Servello

This is the third request to remove debris from berm on Lake Carlisle Blvd



Item 40

Assigned To Servello

Please provide a schedule for the next mulch install. Most beds are tree rings are in need of fresh mulch before the holiday season.



Item 41

Assigned To Servello

During pruning rotation, clean up
Crinum Lily at Warwick entrance



Item 42

Assigned To Servello

Warwick annuals are in severe
decline. Failed annuals due to
insect damage should be replaced
under warranty at the contractors
expense



Item 43

Assigned To Servello

Oak tree at Warwick pocket park
needs lifting



Item 44

Assigned To Servello

Palm and tree debris should be
collected during service visits and
not mowed around



Item 45

Assigned To Board Of Supervisors
New pool being constructed
inside Warwick has a faulty silt
fence. This needs to be corrected
asap as it could impact the pond.
Address is 8668 Warwick Shore
Crossing



Item 46

Assigned To Solitude
Treat all pond banks to improve
shoreline vegetation management



Item 47

Assigned To Servello/Board Of Supervisors

Banana tree removal still not complete. Please provide a schedule of removal. Property stakes marking the boundaries have been removed

Brett Perez
Inframark Management Services

3Cia.



Service History Report

October 14, 2021
50097

Vista Lakes CDD

Date Range: 10/01/20..09/30/21

Toll Free: (888) 480-5253
Fax: (888) 358-0088
www.solitudelakemanagement.com

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Service Date	10/10/2020	0486280
No.	PI-A00492324	
Order No.	SMOR-394747	
Contract No.	SVR49515	

Technician Name and State License #s

Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated ponds for shoreline grasses and algae today, water level was much lower than last visit and a resident said it was still high. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			Treated
Lake & Pond Monitoring			OK

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Service Date	10/22/2020	0486280
No.	PI-A00497252	
Order No.	SMOR-392465	
Contract No.	SVR13946	

Technician Name and State License #s

Carl Abinuman

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-005	Vista Lakes VTX Fountain 5 Site #8 - Ftn.		Site #8 - Ftn.
Technician's Comments:	10/22/20. Installed 1 new lightbulb as per contract. Serviced fountain. Thankyou. Carl Abinuman.		
General Comments:	Serviced Fountain		
Fountain Amps	33	Fountain Voltage	240
GFCI Breaker Test	OK	Control Breaker	OK
Contactora (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	15.8
Lighting Voltage	118	No. of Lights Burned Out	1
No. of Lights Replaced	1	Clean Lights	OK
Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

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Service Date 10/24/2020 **0486280**
No. PI-A00497347
Order No. SMOR-398490
Contract No. SVR49515
Technician Name and State License #s

Scott Dye			
Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated ponds for shoreline grasses and algae today. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			Treated
Lake & Pond Monitoring			OK

Service Date 11/3/2020 **0486280**
No. PI-A00500626
Order No. SMOR-404707
Contract No. SVR49515
Technician Name and State License #s

Scott Dye			
Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Very windy today, treated all ponds for algae only due to wind. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			OK
Lake & Pond Monitoring			OK

Service Date 11/16/2020 **0486280**
No. PI-A00511929
Order No. SMOR-402526
Contract No. SVR13946
Technician Name and State License #s

Carl Abinuman			
Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-005	Vista Lakes VTX Fountain 5 Site #8 - Ftn.		Site #8 - Ftn.
Technician's Comments:	11/16/20. Serviced fountain. Thank you. Carl Abinuman.		
General Comments:	Serviced Fountain		
Fountain Amps	33	Fountain Voltage	240
GFCI Breaker Test	OK	Control Breaker	OK
Contactors (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	16.4
Lighting Voltage	120	No. of Lights Burned Out	0
No. of Lights Replaced	0	Clean Lights	OK

Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

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Service Date 11/21/2020 **0486280**

No. PI-A00512817

Order No. SMOR-408597

Contract No. SVR49515

Technician Name and State License #s

Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated all ponds for algae and alligator weed to. Was raining and breezy when larrived so no shoreline grasses today. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			Treated
Lake & Pond Monitoring			OK

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Service Date 12/4/2020 **0486280**

No. PI-A00528736

Order No. SMOR-400189

Contract No. SVR13946

Technician Name and State License #s

Carl Abinuman

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-001	Vista Lakes VTX Fountain 1 Site #2 - Ftn.		Site #2 - Ftn.
Technician's Comments:	Serviced fountain. All normal. Thank you. Carl Abinuman.		
General Comments:	Serviced Fountain		
Fountain Amps	34.3	Fountain Voltage	243
GFCI Breaker Test	OK	Control Breaker	OK
Contactora (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	16.5
Lighting Voltage	120	No. of Lights Burned Out	0
No. of Lights Replaced	0	Clean Lights	OK
Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-002	Vista Lakes VTX Fountain 2 Site #5 - Ftn.		Site #5 - Ftn.
Technician's Comments:	Serviced fountain. All normal. Thank you. Carl Abinuman.		
General Comments:	Serviced Fountain		
Fountain Amps	26.2	Fountain Voltage	242
GFCI Breaker Test	OK	Control Breaker	OK

Contactora (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	12.9
Lighting Voltage	121	No. of Lights Burned Out	0
No. of Lights Replaced	0	Clean Lights	OK
Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-003	Vista Lakes VTX Fountain 3 Site #6 - Ftn.		Site #6 - Ftn.
Technician's Comments:	Serviced fountain. All normal. Thank you. Carl Abinuman.		
General Comments:	Serviced Fountain		
Fountain Amps	23.9	Fountain Voltage	232
GFCI Breaker Test	OK	Control Breaker	OK
Contactora (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	8.4
Lighting Voltage	120	No. of Lights Burned Out	0
No. of Lights Replaced	0	Clean Lights	OK
Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-004	Vista Lakes VTX Fountain 4 Site #7- Ftn.		Site #7- Ftn.
Technician's Comments:	Serviced fountain. All normal. Thank you. Carl Abinuman.		
General Comments:	Serviced Fountain		
Fountain Amps	24	Fountain Voltage	233
GFCI Breaker Test	OK	Control Breaker	OK
Contactora (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	6.7
Lighting Voltage	118	No. of Lights Burned Out	0
No. of Lights Replaced	0	Clean Lights	OK
Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

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Service Date	12/4/2020	0486280
No.	PI-A00528750	
Order No.	SMOR-412078	
Contract No.	SVR13946	
Technician Name and State License #s		

Carl Abinuman

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-005	Vista Lakes VTX Fountain 5 Site #8 - Ftn.		Site #8 - Ftn.
Technician's Comments:	Serviced fountain. All normal? Thank you. Carl Abinuman.		
General Comments:	Serviced Fountain		
Fountain Amps	24.7	Fountain Voltage	206
GFCI Breaker Test	OK	Control Breaker	OK
Contactor (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	15.3
Lighting Voltage	115.3	No. of Lights Burned Out	0
No. of Lights Replaced	0	Clean Lights	OK
Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

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Service Date 12/17/2020 **0486280**

No. PI-A00526564

Order No. SMOR-414179

Contract No. SVR49515

Technician Name and State License #s

Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated all ponds for shoreline grasses and algae today. Ponds 2 & 6 had submerged weeds, treated those also. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			Treated
Lake & Pond Monitoring			OK

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Service Date 12/29/2020 **0486280**

No. PI-A00529048

Order No. SMOR-417851

Contract No. SVR49515

Technician Name and State License #s

Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated all ponds for shoreline grasses and algae today. Called and left voicemail for Ariel. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			Treated
Lake & Pond Monitoring			OK

Service Date 1/13/2021 **0486280**
No. PI-A00538400
Order No. SMOR-422898
Contract No. SVR49515

Technician Name and State License #s

Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Checked in with Jorge, drove around all ponds today and treated shoreline grasses and algae as needed. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			Treated
Lake & Pond Monitoring			OK

Service Date 1/29/2021 **0486280**
No. PI-A00543513
Order No. SMOR-425665
Contract No. SVR49515

Technician Name and State License #s

Reed Vaughn

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Inspected site 2, treated site 3 for bottom algae		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			OK
Lake & Pond Monitoring			OK

Service Date 2/3/2021 **0486280**
No. PI-A00551155
Order No. SMOR-430817
Contract No. SVR49515

Technician Name and State License #s

Justin M. Howes

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Algae treatment sites 2, 3, 4, and 13 complete. Shoreline vegetation treatment site 6, 9, and 12 complete. Inspection of sites 7, 11, and 14 complete.		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			OK
Lake & Pond Monitoring			OK

Service Date 2/9/2021 **0486280**
No. PI-A00557720
Order No. SMOR-420780

Contract No. SVR13946

Technician Name and State License #s

Victor Gerhardt
Adrian Sebree

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-005	Vista Lakes VTX Fountain 5 Site #8 - Ftn.		Site #8 - Ftn.
Technician's Comments:	Maintenance complete		
General Comments:	Serviced Fountain		
Fountain Amps			Fountain Voltage
GFCI Breaker Test	OK		Control Breaker OK
Contactors (Starter)	OK		Motor Overload OK
Fountain Power Cable	OK		Fuses OK
Fountain-Timer	OK		Shaft Propeller Impeller OK
Clean Debris Screen	OK		Clean Nozzles OK
Fountain Disconnect	OK		Lighting Amps
Lighting Voltage			No. of Lights Burned Out
No. of Lights Replaced			Clean Lights OK
Lighting Timer	OK		Lighting Power Cable OK
Fixtures	OK		Lenses/Seals OK
Lighting Disconnect	OK		

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Service Date 2/22/2021 **0486280**

No. PI-A00555376

Order No. SMOR-433915

Contract No. SVR49515

Technician Name and State License #s

Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated all ponds for algae only today, was to windy to treat shoreline grasses.Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			OK
Lake & Pond Monitoring			OK

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Service Date 3/11/2021 **0486280**

No. PI-A00567274

Order No. SMOR-439253

Contract No. SVR49515

Technician Name and State License #s

Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated pond #8 with boat today. Treated for submerged weeds today. Thank you,Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			OK

Lake & Pond Monitoring

OK

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Service Date 3/16/2021 **0486280**

No. PI-A00568228

Order No. SMOR-441074

Contract No. SVR13946

Technician Name and State License #s

Victor Gerhardt

Adrian Sebree

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-005	Vista Lakes VTX Fountain 5 Site #8 - Ftn.		Site #8 - Ftn.
Technician's Comments:	Maintenance complete. Replaced 2 bad bulbs to be billed under separate cover.		
General Comments:	Serviced Fountain		
Fountain Amps		Fountain Voltage	
GFCI Breaker Test	OK	Control Breaker	OK
Contactors (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	
Lighting Voltage		No. of Lights Burned Out	
No. of Lights Replaced		Clean Lights	OK
Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

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Service Date 3/22/2021 **0486280**

No. PI-A00571090

Order No. SMOR-441073

Contract No. SVR13946

Technician Name and State License #s

Greg Baxter

Billy Edwards

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-001	Vista Lakes VTX Fountain 1 Site #2 - Ftn.		Site #2 - Ftn.
Technician's Comments:	3/22/2021 Completed Fountain #2 maintenance. Thank you, Greg and Billy		
General Comments:	Serviced Fountain		
Fountain Amps	25.1	Fountain Voltage	240
GFCI Breaker Test	OK	Control Breaker	OK
Contactors (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	14.9
Lighting Voltage	120	No. of Lights Burned Out	0
No. of Lights Replaced	0	Clean Lights	OK
Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK

Lighting Disconnect

OK

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-002	Vista Lakes VTX Fountain 2 Site #5 - Ftn.		Site #5 - Ftn.
Technician's Comments:	3/22/2021 Completed Fountain #5 maintenance and replaced 2 run capacitors and 1timer. Thank you, Greg and Billy		
General Comments:	Serviced Fountain		
Fountain Amps	24.1	Fountain Voltage	240
GFCI Breaker Test	OK	Control Breaker	OK
Contactor (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	12.6
Lighting Voltage	120	No. of Lights Burned Out	0
No. of Lights Replaced	0	Clean Lights	OK
Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-003	Vista Lakes VTX Fountain 3 Site #6 - Ftn.		Site #6 - Ftn.
Technician's Comments:	3/22/2021 Completed fountain #6 quarterly maintenance. Thank you, Greg and Billy		
General Comments:	Serviced Fountain		
Fountain Amps	23.6	Fountain Voltage	236
GFCI Breaker Test	OK	Control Breaker	OK
Contactor (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	8.6
Lighting Voltage	120	No. of Lights Burned Out	0
No. of Lights Replaced	0	Clean Lights	OK
Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-004	Vista Lakes VTX Fountain 4 Site #7- Ftn.		Site #7- Ftn.
Technician's Comments:	3/22/2021 Completed Fountain #7 maintenance. Thank you, Greg and Billy		
General Comments:	Serviced Fountain		
Fountain Amps	24.2	Fountain Voltage	239
GFCI Breaker Test	OK	Control Breaker	OK
Contactor (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	6.4
Lighting Voltage	118	No. of Lights Burned Out	0
No. of Lights Replaced	0	Clean Lights	OK

Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

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Service Date 3/29/2021 **0486280**

No. PI-A00572648

Order No. SMOR-443358

Contract No. SVR49515

Technician Name and State License #s
Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated ponds for shoreline grasses and algae today, Brought out boat to treat big pond for submerged weeds also. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			Treated
Inspected for Aquatic Weeds			Treated
Inspected for Undesirable Shoreline Vegetation			Treated
Lake & Pond Monitoring			OK

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Service Date 4/6/2021 **0486280**

No. PI-A00581207

Order No. SMOR-449906

Contract No. SVR49515

Technician Name and State License #s
Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated all ponds for shoreline grasses and algae today with a mule. Ponds are low on water level, but look good otherwise. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			Treated
Lake & Pond Monitoring			OK

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Service Date 4/21/2021 **0486280**

No. PI-A00586704

Order No. SMOR-454517

Contract No. SVR49515

Technician Name and State License #s
Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated all ponds for shoreline grasses and algae today. Water level was high today from 2 days of rain. Ponds looked good. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			Treated

Lake & Pond Monitoring

OK

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Service Date          5/11/2021                      0486280
No.                   PI-A00600416
Order No.             SMOR-461170
Contract No.          SVR49515
Technician Name and State License #s
                      Scott Dye
-----
Service Item #      Description                Lake No.      Lake Name
0486280-LAKE-ALL    Vista Lakes Cdd-Lake-ALL          14          Vista Lakes Cdd-Lake-ALL
Technician's Comments:  Treated all ponds for shoreline grasses and algae today. Thank you, Scott
General Comments:      Inspected Lake
Inspected for algae
Inspected for Aquatic Weeds
Inspected for Undesirable Shoreline Vegetation          Treated
Lake & Pond Monitoring          OK

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Service Date          5/20/2021                      0486280
No.                   PI-A00603986
Order No.             SMOR-465791
Contract No.          SVR49515
Technician Name and State License #s
                      Scott Dye
-----
Service Item #      Description                Lake No.      Lake Name
0486280-LAKE-ALL    Vista Lakes Cdd-Lake-ALL          14          Vista Lakes Cdd-Lake-ALL
Technician's Comments:  Treated all day for algae and submerged weeds today, water levels were very low, and it was windy today. Thank you, Scott
General Comments:      Inspected Lake
Inspected for algae
Inspected for Aquatic Weeds
Inspected for Undesirable Shoreline Vegetation          OK
Lake & Pond Monitoring          OK

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Service Date          6/15/2021                      0486280
No.                   PI-A00620266
Order No.             SMOR-472607
Contract No.          SVR49515
Technician Name and State License #s
                      Scott Dye
-----
Service Item #      Description                Lake No.      Lake Name
0486280-LAKE-ALL    Vista Lakes Cdd-Lake-ALL          14          Vista Lakes Cdd-Lake-ALL
Technician's Comments:  Had a Request for Service on pond #8 for algae today. Water level is still very low. Treated pond #8 for shoreline grasses and algae today. Need to bring boat to treat submerged weeds on next visit. Pond is looking good. Thank you, Scott
General Comments:      Inspected Lake
Inspected for algae
Inspected for Aquatic Weeds
Inspected for Undesirable Shoreline Vegetation          Treated

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Lake & Pond Monitoring

OK

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Service Date                6/22/2021                                0486280
No.                         PI-A00622600
Order No.                   SMOR-478559
Contract No.                SVR49515
Technician Name and State License #s
                             Scott Dye
=====
Service Item #      Description                Lake No.      Lake Name
0486280-LAKE-ALL    Vista Lakes Cdd-Lake-ALL          14          Vista Lakes Cdd-Lake-ALL
Technician's Comments:  Treated all ponds on property today. Called and checked in with Jorge, treated pond 8 for valcinera, treated rest of the ponds for shoreline grasses, algae, and submerged weeds today. All are looking good. Thank you, Scott
General Comments:      Inspected Lake
Inspected for algae                                Treated
Inspected for Aquatic Weeds                        Treated
Inspected for Undesirable Shoreline Vegetation      Treated
Lake & Pond Monitoring                                OK

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Service Date                7/6/2021                                0486280
No.                         PI-A00634445
Order No.                   SMOR-484544
Contract No.                SVR49515
Technician Name and State License #s
                             Scott Dye
=====
Service Item #      Description                Lake No.      Lake Name
0486280-LAKE-ALL    Vista Lakes Cdd-Lake-ALL          14          Vista Lakes Cdd-Lake-ALL
Technician's Comments:  Inspected ponds today, was raining and windy all day. Thank you, Scott
General Comments:      Inspected Lake
Inspected for algae
Inspected for Aquatic Weeds
Inspected for Undesirable Shoreline Vegetation      OK
Lake & Pond Monitoring                                OK

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Service Date                7/22/2021                                0486280
No.                         PI-A00640603
Order No.                   SMOR-489216
Contract No.                SVR49515
Technician Name and State License #s
                             Scott Dye
=====
Service Item #      Description                Lake No.      Lake Name
0486280-LAKE-ALL    Vista Lakes Cdd-Lake-ALL          14          Vista Lakes Cdd-Lake-ALL
Technician's Comments:  Treated all ponds for shoreline grasses and algae today. Water level was higher than usual, making it more difficult to spray grasses, All of the ponds are looking good. Thank you, Scott
General Comments:      Inspected Lake
Inspected for algae
Inspected for Aquatic Weeds
Inspected for Undesirable Shoreline Vegetation      Treated

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Lake & Pond Monitoring

OK

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Service Date                8/6/2021                                0486280
No.                         PI-A00654771
Order No.                   SMOR-495732
Contract No.                SVR49515
Technician Name and State License #s
                             Scott Dye
=====
Service Item #      Description                Lake No.      Lake Name
0486280-LAKE-ALL    Vista Lakes Cdd-Lake-ALL          14          Vista Lakes Cdd-Lake-ALL
Technician's Comments: 8-4-21 Treated ponds 7,8,10,14, 6, and 12 for algae, submerged weeds, and shoreline grasses today. Pond 7 had Cobamba, pond 8 had Val, Ponds 10 and 14 had Slender Spike Rush. was raining off and on today. Will be back on Friday with boat to treat pond 8.
General Comments:      Inspected Lake
Inspected for algae                                Treated
Inspected for Aquatic Weeds                        Treated
Inspected for Undesirable Shoreline Vegetation     Treated
Lake & Pond Monitoring                                OK
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Service Date                8/25/2021                                0486280
No.                         PI-A00663314
Order No.                   SMOR-501191
Contract No.                SVR49515
Technician Name and State License #s
                             Scott Dye
=====
Service Item #      Description                Lake No.      Lake Name
0486280-LAKE-ALL    Vista Lakes Cdd-Lake-ALL          14          Vista Lakes Cdd-Lake-ALL
Technician's Comments: Called and checked in with Jorge today, no problems to report. Water levels were high today, so not able to treat shoreline grasses on all ponds. Treated all ponds for algae today. Ponds are looking good. Thank you, Scott
General Comments:      Inspected Lake
Inspected for algae                                Treated
Inspected for Aquatic Weeds                        OK
Inspected for Undesirable Shoreline Vegetation     Treated
Lake & Pond Monitoring                                OK
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Service Date                9/8/2021                                0486280
No.                         PI-A00672346
Order No.                   SMOR-510360
Contract No.                SVR49515
Technician Name and State License #s
                             Scott Dye
=====
Service Item #      Description                Lake No.      Lake Name
0486280-LAKE-ALL    Vista Lakes Cdd-Lake-ALL          14          Vista Lakes Cdd-Lake-ALL
Technician's Comments: Treated all ponds for shoreline grasses and algae today. Ponds looking good today, water level was a little higher today. Thank you, Scott
General Comments:      Inspected Lake
Inspected for algae
Inspected for Aquatic Weeds
Inspected for Undesirable Shoreline Vegetation     Treated
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Lake & Pond Monitoring

OK

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Service Date	9/29/2021	0486280
No.	PI-A00680103	
Order No.	SMOR-512667	
Contract No.	SVR49515	
Technician Name and State License #s	Scott Dye	

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated ponds 3,7, and 8 for shoreline grasses and algae today, inspected otherponds today they all looked good. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			Treated
Lake & Pond Monitoring			OK



Service History Report

November 3, 2021
50097

Vista Lakes CDD

Date Range: 10/01/21..10/31/21

Toll Free: (888) 480-5253
Fax: (888) 358-0088
www.solitudelakemanagement.com

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Service Date 10/13/2021 **0486280**
No. PI-A00692235
Order No. SMOR-519154
Contract No. SVR49515
Technician Name and State License #s
 Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Treated pond 8 for algae and floating weeds today. Brought boat today, sprayed 4full tanks for algae and floating weeds today. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			OK
Lake & Pond Monitoring			OK

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Service Date 10/28/2021 **0486280**
No. PI-A00697850
Order No. SMOR-524155
Contract No. SVR49515
Technician Name and State License #s
 Scott Dye

Service Item #	Description	Lake No.	Lake Name
0486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL
Technician's Comments:	Was raining hard today, Treated a few ponds for algae only due to the weather. Thank you, Scott		
General Comments:	Inspected Lake		
Inspected for algae			
Inspected for Aquatic Weeds			
Inspected for Undesirable Shoreline Vegetation			OK
Lake & Pond Monitoring			OK

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Service Date 10/29/2021 **0486280**
No. PI-A00699028
Order No. SMOR-510013
Contract No. SVR54722
Technician Name and State License #s
 Greg Baxter
 Billy Edwards

Service Item #	Description	Lake No.	Lake Name
0486280-FOUNTAIN-005	Vista Lakes VTX Fountain 5 Site #8 - Ftn.		Site #8 - Ftn.
Technician's Comments:	10/29/2021 Completed Fountain #8 service. Thank you, Greg and Billy		
General Comments:	Serviced Fountain		
Fountain Amps	32	Fountain Voltage	242
GFCI Breaker Test	OK	Control Breaker	OK
Contactora (Starter)	OK	Motor Overload	OK
Fountain Power Cable	OK	Fuses	OK
Fountain-Timer	OK	Shaft Propeller Impeller	OK
Clean Debris Screen	OK	Clean Nozzles	OK
Fountain Disconnect	OK	Lighting Amps	14.4
Lighting Voltage	120	No. of Lights Burned Out	0
No. of Lights Replaced	0	Clean Lights	OK
Lighting Timer	OK	Lighting Power Cable	OK
Fixtures	OK	Lenses/Seals	OK
Lighting Disconnect	OK		

3Cib.

Service Quote

Page 1

Solitude Lake Management

1320 Brookwood Drive
Suite H
Little Rock, AR 72202

Phone No. (888) 480-5253

Fax No. (888) 358-0088

No. SMQT-004478**Status** Pending**Order Date** 11/01/21**Order Time** 9:15:31 PM**Quote Provided to:**

Vista Lakes CDD
Inframark Infrastructure Management S
210 North University Drive #702
Coral Springs, FL 33071

Phone No. (407) 433-0515

Email brett.perez@inframark.com

This quote is to replace 1 of the 4 compressors on Pond #10A (use to be 10B Main). The compressor seized and tripped the breaker. Thank you, Greg

Service Item No.	Service Item Group Code	Item No.	Serial No.	Description
0486280-AERATOR-007	AERATOR		S????	Vista Lakes VTX Aerator 7 Sit

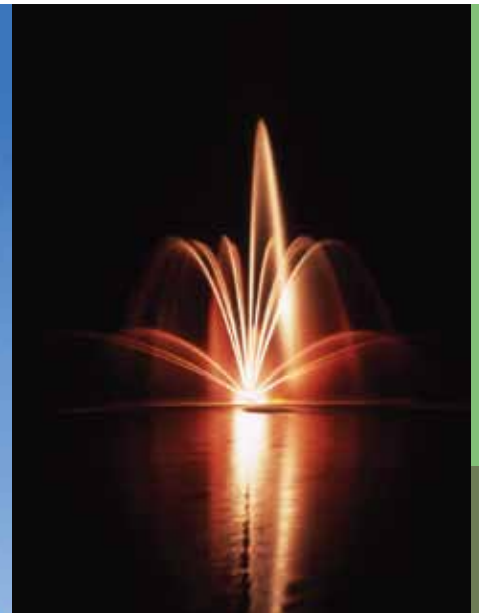
Service Line

No.		Quantity	Unit Price Excl. Tax	Amount	Amount Incl. Tax
LABOR-REPAIR	REPAIR LABOR	1.5	107.00	160.50	160.50
VER-COM403-CK	3/4 HP Dual Cylinder Comp 230V	1	715.96	715.96	715.96
FOUNT SERV	Shipping	1	49.50	49.50	49.50
Total				925.96	925.96

Service quote price expires 90 days following order date.

Quote Approved By: _____

3Cic.



20 HP Tiara

HP	60 Hz (North America)										50 Hz (International)						
	PERFORMANCE			DEPTH	AMPS					KW	PERFORMANCE			DEPTH	AMPS		KW
	Ht. (Ft.)	Dia. (Ft.)	GPM	Min. Operating Water Depth (Inches)	Single Phase		Three Phase			Power Use	Ht. (m)	Dia. (m)	M ³ /H	Min. Operating Water Depth (Inches)	Three Phase		Power Use
					208v - 240v	208v	230v	460v	575v						230v	400v	
7.5	36	100	400	37	46/42	28	26	13	11	8	10	27	82	1,3	22	13	7
10	40	110	500	37	56/51	37	34	17	14	11	11	28	102	1,3	29	17	10
15	45	120	600	44	83/75	54	49	25	20	16	12	30	123	1,3	42	24	14
20	55	130	800	44		70	66	33	26	21	15	32	163	1,3	55	32	18
25	60	140	900	44		87	82	41	33	26	16	34	184	1,5	69	40	23
30	70	150	1100	57		104	93	47	37	31	19	36	225	1,5	83	47	27
40																	

Legend

- Control Panel
- Fountain

Vista Lakes CDD Pond 8 Fountain Map

Write a description for your map.



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 was held Thursday, October 7, 2021, at 10:00 a.m. at the Vista Lakes Clubhouse, 8841 Lee Vista Boulevard, Orlando, Florida 32829.

Present and constituting a quorum were:

Frank Sebestyen	Chairman
Paula Edwards	Vice Chairman (via telephone)
John DeCrotie, Sr.	Assistant Secretary
Aaron Simmons	Assistant Secretary
Carla Daly	Assistant Secretary

Also present were:

Bob Koncar	District Manager (via phone)
Mr. Clark	District Counsel (via phone)
David Hamstra	District Engineer
Gabe Mena	Assistant District Manager
Brett Perez	Field Director
Representative	Servello
Representative	Florida Water Features

Following is a summary of the discussions and actions taken at the October 7, 2021, Vista Lakes Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Sebestyen called the meeting to order. A quorum was established.

SECOND ORDER OF BUSINESS

Public Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Administrative Items

A. Resolution 2022-01, Designation of Officers

October 7, 2021 Meeting

Vista Lakes CDD

On MOTION by, Mr. DeCrotie seconded by Ms. Daly, with all in favor by roll call vote, Resolution 2022-01, Designating Gabriel Mena as Secretary, was adopted. 4/0

B. Consideration of the Minutes of the August 5, 2021 Board of Supervisors' Meeting

On MOTION by, Ms. Daly seconded by Mr. DeCrotie, with all in favor by roll call vote, as amended, the Minutes of the August 5, 2021 meeting were approved. 4/0

C. Consideration of July and August 2021 Check Register and Invoices

On MOTION by, Ms. Daly seconded by Mr. Simmons, with all in favor by roll call vote, the August 2021 Check Register and Invoices were approved. 4/0

D. Consideration of August 2021 Financial Statements

On MOTION by, Ms. Daly seconded by Mr. Sebestyen, with all in favor by roll call vote, the August 2021 Financial Statements were approved. 4/0

FOURTH ORDER OF BUSINESS

Staff Reports

A. District Engineer

- Mr. Hamstra provided an update on irrigation meter applications. While there is a meter marked on the plans, the physical meter does not exist.
- Installation of 25-foot light poles – The City of Orlando does not allow light poles taller than 15-foot. Mr. Hamstra and Mr. Perez are working to change to 15-foot poles. Mr. Perez is to replace the two 25-foot poles with 15-foot poles for no additional cost.
- Mr. Hamstra raised the need for a not-to-exceed amount for the cost of surveys, to establish property lines prior to acting or removing anything.

On MOTION by, Ms. Daly seconded by Mr. Sebestyen, with all in favor by roll call vote, a \$2,500.00 not-to-exceed amount for the survey of both properties (6587 Lake Pembroke Place and 8768 Warwick Shore) was approved. 4/0

- Both properties have been sent a letter from District Counsel, with no response. A

October 7, 2021 Meeting

Vista Lakes CDD

discussion was had about future responsibility of maintenance of these encroachment areas.

- Mr. Hamstra provided an update on the proposals provided for this, covering cost and scope. Mr. Mena advised that Inframark should receive another proposal on this shortly, and the board decided in the name of fairness, wait until receiving further proposals and investigate alternatives.
- A discussion ensued regarding the monument wall. Ms. Daly suggested this item be tabled and Inframark obtain additional bids at a reduced scope, with visual, to bring back before the Board.

On MOTION by, Ms. Daly seconded by Mr. Simmons, with all in favor by roll call vote, the monument wall was tabled until the next meeting, in fairness of competition and a smaller scope, was approved. 4/0

- Riverwalk discussion: Mr. Hamstra briefed the board on the status of Riverwalk, stating they are making progress and will keep an eye of their development to assure nothing egregious occurs against Vista Lakes
 - Mr. Hamstra provided an update on the Amhurst sewer system trying to distinguish that maintenance of the different components lies with both parties
 - Some discussion was had around the option of moving to solar power with Duke Energy. Mr. Simmons stated the city advised the HOA would have to replace the bulbs to LED.
 - Inframark is to work with Mr. Hamstra to find out the cost of solar with Duke and get with Mr. Clark regarding agreement
 - Inframark is to see if it is possible to extend the current lighting agreement and have Duke Energy replace the fixtures.
- i. Fiscal Year 2021/2022 District Engineer Services

On MOTION by, Ms. Daly seconded by Mr. Sebestyen, with all in favor by roll call vote, rewarding Pegasus Engineering another year of service as District Engineer, was approved. 4/0

Let the record reflect Ms. Edwards joined the meeting.

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Vista Lakes CDD

B. District Counsel

- Items were previously covered.

C. Field Management

- Wetlands cutback: some discussion was had. Specifically, regarding adding a maintenance program with Servello into the contract. Mr. Perez suggested Servello bring a proposal of completed work so the district can “catch up” and reassess the timeline. Servello stated the cutbacks would be scheduled for Nov/Dec, which the board feels will be too late. It was decided there would be two cuts for the year, once in May/June dependent on need, and another late fall/early winter.

On MOTION by, Ms. Daly seconded by Mr. DeCrotie, with all in favor by roll call vote, a not-to-exceed amount of \$10,000.00 for the annual cut back of the previously cut wetlands at Odyssey Middle School, Chickasaw Road, and Passaic Pkwy to Lee Vista where there is walking encroachment, and delegating to management staff to approve on a time and material basis, was approved. 5/0

- Inframark Field to work with Mr. Mena and Mr. Clark on an addendum to Servello contract to cover this item.
 - Mr. Hamstra must track before and after for any work done to wetlands.
- i. Field Inspection Report/Solitude Report**
- Item #1: sod rut damage caused by AT&T. AT&T was to either repair or pay for repair.
 - It was noted here that the Board feels Inframark has been unresponsive on recovering costs for damages.
 - It was noted here that Servello should complete emergency work without Board approval per the allotted monthly allowance.
 - Mr. Mena will contact the Traffic Department about the “stuck” traffic light at 6:00 a.m. at Narcoossee and Lee Vista intersection.
 - Item #25: mailbox kiosk damage. Mr. Brown (HOA) contributed some information on this topic, Mr. Hamstra and Mr. Clark had some discussion on ownership of this damage. Management staff/field are to verify the ownership.
 - Item #9: A representative from Florida Water Features spoke to the Avon fountain staining. It was explained it is a pH issue due to the residual chlorine mixing with

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Vista Lakes CDD

the water. Mr. Perez brought up the issue of the overflow pipe that may impact mowing operations so Florida Water Features to see if we can either extend this pipe to a different area or re-direct it in general.

- Two more proposals from Field for the installation of a metal bench and for repair or replacement of twelve sidewalk panels.

On MOTION by, Ms. Daly seconded by Mr. DeCrotie, with all in favor by roll call vote, the metal bench installation for \$1,199.00 and the repair or replacement of twelve sidewalk panels, with a not-to-exceed amount of \$7,562.00, was approved. 5/0

- Item 45: find a suitable replacement for these trees that will succeed in this area and find a new location to relocate the trees to be removed
- Item 17: Mr. Hamstra is to investigate if this asphalt needs to be replaced
 - a. Servello Proposals #5950, #5951, #5953, #5954
 - Proposals #5950, #5951, #5953 all fall under the monthly allowance for Servello and will be done without approval in this meeting.
 - Proposal #5954, the removal of two trees.

On MOTION by, Ms. Daly seconded by Mr. Sebestyen, with all in favor by roll call vote, approving a not-to-exceed amount of \$5,200.00 for the removal of two trees and the replacements and adding a Magnolia Tree, was approved. 5/0

- Item #21, Paddle boat: Inframark to send a letter to this address informing them to remove the boat and if it returns, it will be escalated to legal and the incurred legal fees and administrative fees of \$250.00 will be passed through to the resident.

Let the record reflect that Ms. Edwards left the meeting.

- Mr. Perez covered the decreased price in switching the 25 ft lights to 15 ft lights.

On MOTION by, Ms. Daly seconded by Mr. DeCrotie, with all in favor by roll call vote, revising the original proposal for a savings of \$6589.00, was approved. 4/0

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ii. HOA Liaison Report

All items have been covered.

D. District Manager

- i. Vista Lakes Monument and Sign Project
- ii. Vista Lakes Pond 9 Aeration and Fountain Proposals
 - Inframark is to assure Solitude's attendance at the next meeting.
 - The Board wanted proposals for a fountain, not a massive aeration system. The Board requested a map and detailed plans for proposed fountain placement and proposal.
- iii. Ratification of Florida Water Features #4733
- iv. Discussion of Discoloration of Tiles on Avon Fountain Feature Wall
- v. Verbal Update on Assessment Methodology Study
 - Mr. Koncar provided an update on assessment methodology study, advising the Board that it is a good idea to update since the methodology has never been updated since the creation. Mr. Koncar and Mr. Clark provided more information on the potential pros and cons. Mr. Koncar asked for an additional \$2500 to cover the increased costs of this work, for a total of \$10,000. The Board discussed and decided the cost is worth an update over a 20-year run.

On MOTION by, Mr. Simmons seconded by Mr. DeCrotie, with all in favor by roll call vote, increase of the methodology study to \$10,000.00, was approved. 4/0

- vi. Verbal Report on Lexington Pool & Maintenance Invoices Payment
 - Lexington Pool & Maintenance Invoices Payment: Mr. Koncar provided update regarding last 18 months of prines/invoices. Concern was raised that this was paid even when the fountain was non-functional. Field Management is to check invoices against the field reports, and management to seek reimbursement.

FIFTH ORDER OF BUSINESS

Business Items

A. Consideration of Audit Evaluation Criteria and Instructions

- Mr. Koncar provided an update on this, the Board authorized advertisement for audit services. It was noted the Board will have to sit as the audit committee and approve the evaluation criteria. Mr. Clark explained the process.

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On MOTION by, Mr. Sebestyen seconded by Ms. Daly, with all in favor by roll call vote the Board convening the meeting of the Audit Committee, was approved. 4/0

On MOTION by, Mr. DeCrotie seconded by Mr. Simmons, with all in favor by roll call vote the audit proposed notice and criteria, was approved. 4/0

On MOTION by, Mr. Sebestyen seconded by Ms. Daly, with all in favor by roll call vote the Board adjourned the audit committee meeting and resume to any business for the normal Board of Supervisors, was approved. 4/0

SIXTH ORDER OF BUSINESS

Supervisor Requests

- Mr. Mena addressed the two not-to-exceed proposals provided by Servello to remove the plant life for the two encroachment properties discussed earlier, so the work can be completed before the December meeting.

On MOTION by, Mr. DeCrotie seconded by Ms. Daly, with all in favor by roll call vote the Servello proposals #5989 and #5997, with a not-to-exceed amount of \$3,500.00 each, was approved. 4/0

The motion was changed.

On MOTION by, Mr. DeCrotie seconded by Ms. Daly, with all in favor by roll call vote the Servello proposals #5989 and #5997, with a not-to-exceed amount of \$7000.00 total, was approved. 4/0

SEVENTH ORDER OF BUSINESS

Adjournment

There being no further business, the meeting was adjourned.

Gabriel Mena
Secretary

Frank Sebestyen
Chairman

4B

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<u>GENERAL FUND - 001</u>							
CHECK # 546							
001	09/02/21	BMZ PARTNERSHIP	47471	RENT BLDG 02	Lease- Building	544031-53902	\$620.00
CHECK # 547							
001	09/02/21	SERVELLO	19915	AUG LANDSCAPE MAINT	Contracts-Landscape	534050-53902	\$29,560.25
CHECK # 548							
001	09/02/21	SOLITUDE LAKE MGMT	PI-A00649479	AUG LAKE/POND MGMT SVCS	Contracts-Lake and Wetland	534021-53901	\$2,157.85
CHECK # 549							
001	09/03/21	CITY OF ORLANDO	SEP-21	LIGHTING AGREEMENT - SEP 2021	Electricity - Streetlighting	543013-53901	\$1,440.39
CHECK # 550							
001	09/07/21	FAST SIGNS	2060-15888	3 ALUMINUM SIGNS	Misc-Contingency	549900-53901	\$1,891.80
CHECK # 551							
001	09/07/21	NESTOR FEDERICO CARRANZA LUGO	1125	SIDEWALK CLEANING	R&M-Common Area	546016-53901	\$8,554.75
CHECK # 552							
001	09/07/21	SIMPLE SOLUTIONS EXTERIOR CLEANING	2513	PRESSURE WASHING W/ALGAECIDE	R&M-Common Area	546016-53901	\$16,561.90
CHECK # 554							
001	09/13/21	CLARK, ALBAUGH LLP	17646	Legal Services- Aug 2021- Gen Matters	ProfServ-Legal Services	531023-51401	\$4,091.96
CHECK # 555							
001	09/13/21	PEGASUS ENGINEERING	225685	Engineer Services 7/4/21-7/31/21	ProfServ-Engineering	531013-51501	\$1,970.00
001	09/13/21	PEGASUS ENGINEERING	225684	Engineer Services- 7/4/21-7/31/21	ProfServ-Engineering	531013-51501	\$5,634.10
Check Total							\$7,604.10
CHECK # 556							
001	09/16/21	HOME DEPOT CREDIT SVS	082021-7884	Purchases- Aug 2021	Misc-Contingency	549900-53901	\$246.68
CHECK # 557							
001	09/17/21	AMTEC	6395-09-21	Rev Rfnd Bnds Series 2017 A-1	ProfServ-Arbitrage Rebate	531002-51301	\$600.00
001	09/17/21	AMTEC	6746-09-21	Rev Rfnd Bnds Series 2017A2	ProfServ-Arbitrage Rebate	531002-51301	\$600.00
Check Total							\$1,200.00
CHECK # 558							
001	09/27/21	FLORIDA WATER FEATURES, INC.	22559	BASIN FOUNTAIN INSTALL & CLEAN	Contracts-Fountain	534023-53901	\$2,142.00
001	09/27/21	FLORIDA WATER FEATURES, INC.	22560	FOUNTAIN MOTOR REPLACEMENT	R&M-Fountain	546032-53901	\$1,957.50
Check Total							\$4,099.50
CHECK # 559							
001	09/27/21	INFRAMARK, LLC	68032	Management Services- Sept 2021	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,000.00
001	09/27/21	INFRAMARK, LLC	68032	Management Services- Sept 2021	ProfServ-Field Management	531016-53901	\$7,083.33
001	09/27/21	INFRAMARK, LLC	68032	Management Services- Sept 2021	Postage and Freight	541006-51301	\$14.50
001	09/27/21	INFRAMARK, LLC	68032	Management Services- Sept 2021	Printing and Binding	547001-51301	\$58.24
001	09/27/21	INFRAMARK, LLC	68032	Management Services- Sept 2021	Postage and Freight	541006-51301	\$8.05
001	09/27/21	INFRAMARK, LLC	68032	Management Services- Sept 2021	Misc-Contingency	549900-53901	\$1,255.00
Check Total							\$13,419.12

VISTA LAKES
Community Development District

Payment Register by Fund
For the Period from 09/01/21 to 10/31/21
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 560							
001	09/27/21	SOLITUDE LAKE MGMT	PI-A00662350	FOUNTAIN REPAIRS	R&M-Fountain	546032-53901	\$181.66
CHECK # 561							
001	10/01/21	CITY OF ORLANDO	OCT-21	Lighting Agreement Oct 2021	Electricity - Streetlighting	543013-53901	\$1,440.39
CHECK # 564							
001	10/04/21	LEXINGTON POOL & MAINTENANCE, LLC	7509	Fountain Services- June 2021	Contracts-Fountain	534023-53901	\$600.00
CHECK # 565							
001	10/04/21	NESTOR FEDERICO CARRANZA LUGO	1132	Pressure Cleaning sidewalks	R&M-Common Area	546016-53901	\$8,554.75
CHECK # 566							
001	10/04/21	SERVELLO	20117	Landscape Maint- Sept 2021	Contracts-Landscape	534050-53902	\$30,003.65
001	10/04/21	SERVELLO	20229	Seasonal Annuals	Contracts-Annuals	534117-53902	\$5,536.55
001	10/04/21	SERVELLO	57401	Landscape Enhancements- 40% draw prop# 5740	Contracts-Landscape	534050-53901	\$10,710.00
Check Total							\$46,250.20
CHECK # 567							
001	10/04/21	SOLITUDE LAKE MGMT	PI-A00658189	Fountain/Aerator Srv- July - Aug 2021	Contracts-Lake and Wetland	534021-53901	\$1,026.00
001	10/04/21	SOLITUDE LAKE MGMT	PI-A00667331	Lake/Pond Mgmt- Sept 2021	Contracts-Lake and Wetland	534021-53901	\$2,157.85
Check Total							\$3,183.85
CHECK # 568							
001	10/05/21	GENTRY PARK HOA	PE 09-21	8/17-9/17/21 Mailbox/Entrance Lights	Electricity - Streetlighting	543013-53901	\$27.22
CHECK # 569							
001	10/05/21	PEGASUS ENGINEERING	225732	ENGINEERING SERVICES - AUG '21	ProfServ-Engineering	531013-51501	\$1,095.67
CHECK # 570							
001	10/05/21	PUBLIC RISK INSURANCE	76512	Policy Renewal 10/1/21-10/1/22	Prepaid Items	155000-51301	\$11,905.00
CHECK # 573							
001	10/14/21	US BANK	6270449	Trustee Fees 9/1/21-8/31/22	ProfServ-Trustee Fees	531045-51301	\$4,336.94
CHECK # 574							
001	10/14/21	US BANK	6270682	Trustee Fees- 9/1/21-8/31/22	ProfServ-Trustee Fees	531045-51301	\$3,259.44
CHECK # 575							
001	10/14/21	DEPT OF ECONOMIC OPPORTUNITY	84638	FY 21/22 District Fees	Annual District Filing Fee	554007-51301	\$175.00
CHECK # 576							
001	10/14/21	FEDEX	7-522-24165	Postage- Agenda Pkgs	Postage and Freight	541006-51301	\$95.58
CHECK # 577							
001	10/14/21	SERVELLO	20419	Irrigation Repairs	R&M-Irrigation	546041-53902	\$674.96
CHECK # 578							
001	10/14/21	CARLA DALY	093021	Re-Issue Payment- Lost Check #444	Prepaid Items	155000	\$184.70
CHECK # 579							
001	10/21/21	BMZ PARTNERSHIP	47762	RENT BLDG 02	Lease- Building	544031-53902	\$620.00
CHECK # 580							
001	10/21/21	CLARK, ALBAUGH LLP	17680	Legal Services- Sept 2021	ProfServ-Legal Services	531023-51401	\$883.50

VISTA LAKES
Community Development District

Payment Register by Fund
For the Period from 09/01/21 to 10/31/21
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 581							
001	10/21/21	INFRAMARK, LLC	68921	Management Services Oct 2021	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,000.00
001	10/21/21	INFRAMARK, LLC	68921	Management Services Oct 2021	ProfServ-Field Management	531016-53901	\$7,083.33
001	10/21/21	INFRAMARK, LLC	68921	Management Services Oct 2021	Postage and Freight	541006-51301	\$3.71
001	10/21/21	INFRAMARK, LLC	68921	Management Services Oct 2021	Printing and Binding	547001-51301	\$79.78
Check Total							\$12,166.82
CHECK # 582							
001	10/21/21	INNERSYNC STUDIO, LTD	19904	Website Hosting/Compliance Svcs	Website Compliance	534397-51301	\$388.13
CHECK # 583							
001	10/22/21	HOME DEPOT CREDIT SVS	092121-7884	NUTS/BOLTS/BATTERIES/OFFICE SUPPLIES	Misc-Contingency	549900-53901	\$224.59
CHECK # DD518							
001	09/10/21	DUKE ENERGY FLORIDA, INC.	081921 ACH	Bill Period 7/21-8/19/21	Streetlights Gated	543046-53901	\$4,655.03
001	09/10/21	DUKE ENERGY FLORIDA, INC.	081921 ACH	Bill Period 7/21-8/19/21	Streetlights Non-Gated	543047-53901	\$10,243.99
Check Total							\$14,899.02
CHECK # DD519							
001	09/10/21	DUKE ENERGY FLORIDA, INC.	081721 ACH	Bill Period 9/19-8/17/21	Streetlights Gated	543046-53901	\$56.59
001	09/10/21	DUKE ENERGY FLORIDA, INC.	081721 ACH	Bill Period 9/19-8/17/21	Electricity - Streetlighting	543013-53901	\$2,318.16
Check Total							\$2,374.75
CHECK # DD521							
001	09/30/21	ORANGE COUNTY UTILITIES - ACH	091421 ACH	Service 8/13/21-9/13/21	Utility - Water & Sewer	543021-53901	\$9,193.87
CHECK # DD522							
001	09/21/21	DUKE ENERGY FLORIDA, INC.	083021 ACH	Electric Service- 7/29-8/30/21	Electricity - Streetlighting	543013-53901	\$3,245.49
CHECK # DD523							
001	09/28/21	BRIGHT HOUSE NETWORKS - ACH	023029901091221 ACH	SERVICES FROM 09/11 - 10/10/21	R&M-Common Area	546016-53901	\$134.60
CHECK # DD524							
001	10/01/21	AT&T - ACH	091321 ACH		Communication - Teleph - Field	541005-53901	\$672.68
CHECK # DD528							
001	09/28/21	WASTE CONNECTIONS OF FLORIDA ACH	1353683 ACH	Refuse Removal- OCT 2021	Prepaid Items	155000-53901	\$173.72
CHECK # DD529							
001	10/20/21	DUKE ENERGY FLORIDA, INC.	92121 ACH	Electric Service- 8/19-9/21/2021	Streetlights Gated	543046-53901	\$68.84
001	10/20/21	DUKE ENERGY FLORIDA, INC.	92121 ACH	Electric Service- 8/19-9/21/2021	Electricity - Streetlighting	543013-53901	\$2,336.32
Check Total							\$2,405.16
CHECK # DD530							
001	10/20/21	DUKE ENERGY FLORIDA, INC.	092121 ACH	Electric Service- 8/19-9/21/2021	Streetlights Gated	543046-53901	\$4,692.23
001	10/20/21	DUKE ENERGY FLORIDA, INC.	092121 ACH	Electric Service- 8/19-9/21/2021	Streetlights Non-Gated	543047-53901	\$10,325.87
Check Total							\$15,018.10
CHECK # DD531							
001	10/20/21	DUKE ENERGY FLORIDA, INC.	093021 ACH	Electric- 8/3-9/30/21	Electricity - Streetlighting	543013-53901	\$3,326.86
CHECK # 571							
001	10/13/21	JOHN A. DECROTIE	PAYROLL	October 13, 2021 Payroll Posting			\$184.70

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 572							
001	10/13/21	FRANK J. SEBESTYEN	PAYROLL	October 13, 2021 Payroll Posting			\$184.70
CHECK # DD525							
001	10/13/21	AARON SIMMONS	PAYROLL	October 13, 2021 Payroll Posting			\$184.70
CHECK # DD526							
001	10/13/21	CARLA S. DALY	PAYROLL	October 13, 2021 Payroll Posting			\$184.70
CHECK # DD527							
001	10/13/21	PAULA Z. EDWARDS	PAYROLL	October 13, 2021 Payroll Posting			\$184.70
Fund Total							\$240,064.45

CHECK # 562							
204	10/04/21	VISTA LAKES C/O US BANK N.A.	092421 - 7000A1	Transfer FY21 Assessments 2017-A1	Due From Other Funds	131000	\$12,639.35
CHECK # 563							
204	10/04/21	VISTA LAKES C/O US BANK N.A.	092421 - 3000A2	Transfer FY21- Assessments 2017-A2	Due From Other Funds	131000	\$18,890.90
						Fund Total	\$31,530.25

Total Checks Paid	\$271,594.70
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4C

VISTA LAKES
Community Development District

Financial Report

October 31, 2021

Prepared by:



VISTA LAKESCommunity Development District

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VISTA LAKES
Community Development District

Financial Statements

(Unaudited)

October 31, 2021

Balance Sheet
October 31, 2021

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 A1 & A2 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 194,351	\$ -	\$ 194,351
Due From Other Funds	-	3,300	3,300
Investments:			
Money Market Account	1,805,430	-	1,805,430
Prepayment Fund (A-2)	-	755	755
Reserve Fund (A-1)	-	28,725	28,725
Reserve Fund (A-2)	-	63,067	63,067
Revenue Fund (A-1)	-	80,947	80,947
Revenue Fund (A-2)	-	122,013	122,013
Prepaid Items	8,927	-	8,927
Deposits	15,891	-	15,891
TOTAL ASSETS	\$ 2,024,599	\$ 298,807	\$ 2,323,406
<u>LIABILITIES</u>			
Accounts Payable	\$ 47,653	\$ -	\$ 47,653
Accrued Expenses	6,963	-	6,963
Due To Other Funds	3,300	-	3,300
TOTAL LIABILITIES	57,916	-	57,916
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid Items	8,927	-	8,927
Deposits	15,891	-	15,891
Restricted for:			
Debt Service	-	298,807	298,807
Assigned to:			
Operating Reserves	289,846	-	289,846
Reserves - Fences / Walls	304,642	-	304,642
Reserves - Gate/Entry Features	48,958	-	48,958
Reserves - Irrigation System	122,489	-	122,489
Reserves - Other	115,891	-	115,891
Res-Pav/Concrete/Basin/Curb	557,872	-	557,872
Reserves - Ponds / Lakes	234,486	-	234,486
Reserves-Reserve Study	10,903	-	10,903
Unassigned:	256,778	-	256,778
TOTAL FUND BALANCES	\$ 1,966,683	\$ 298,807	\$ 2,265,490
TOTAL LIABILITIES & FUND BALANCES	\$ 2,024,599	\$ 298,807	\$ 2,323,406

VISTA LAKES

Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-21 ACTUAL
REVENUES				
Interest - Investments	\$ 7,000	\$ 236	3.37%	\$ 235
Interlocal Agreement	40,000	-	0.00%	-
Interest - Tax Collector	150	-	0.00%	-
Special Assmnts- Tax Collector	1,188,895	5,366	0.45%	5,366
Special Assmnts- Other	1,000	-	0.00%	-
Special Assmnts- Discounts	(47,556)	167	-0.35%	167
TOTAL REVENUES	1,189,489	5,769	0.48%	5,768

EXPENDITURES**Administration**

P/R-Board of Supervisors	5,000	1,000	20.00%	1,000
FICA Taxes	383	77	20.10%	77
ProfServ-Arbitrage Rebate	1,200	-	0.00%	-
ProfServ-Dissemination Agent	1,000	-	0.00%	-
ProfServ-Engineering	35,000	-	0.00%	-
ProfServ-Legal Services	20,000	3,635	18.18%	3,635
ProfServ-Mgmt Consulting	60,000	5,000	8.33%	5,000
ProfServ-Property Appraiser	2,196	-	0.00%	-
ProfServ-Special Assessment	5,330	-	0.00%	-
ProfServ-Trustee Fees	7,000	7,596	108.51%	7,596
Auditing Services	5,900	-	0.00%	-
Website Compliance	3,765	388	10.31%	388
Postage and Freight	800	113	14.13%	113
Insurance - General Liability	12,262	11,905	97.09%	11,905
Printing and Binding	2,500	80	3.20%	80
Legal Advertising	1,000	-	0.00%	-
Miscellaneous Services	2,100	60	2.86%	60
Misc-Assessment Collection Cost	2,748	-	0.00%	-
Office Supplies	250	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	175
Total Administration	168,609	30,029	17.81%	30,029

Field

ProfServ-Field Management	85,000	7,083	8.33%	7,083
Contracts-Lake and Wetland	25,894	2,158	8.33%	2,158
Contracts-Fountain	13,356	863	6.46%	863
Communication - Teleph - Field	5,000	672	13.44%	672
Electricity - Streetlights	65,000	7,131	10.97%	7,131
Utility - Water & Sewer	60,000	4,554	7.59%	4,554
Streetlights Gated	70,000	4,761	6.80%	4,761

VISTA LAKES
Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-21 ACTUAL
Streetlights Non-Gated	112,000	10,326	9.22%	10,326
R&M-Common Area	3,500	134	3.83%	134
R&M-Fountain	3,500	-	0.00%	-
Misc-Contingency	107,500	202	0.19%	202
Holiday Lighting & Decorations	17,500	-	0.00%	-
Total Field	568,250	37,884	6.67%	37,884
<u>Landscape Services</u>				
Contracts-Landscape	354,723	30,004	8.46%	30,004
Contracts-Landscape Consultant	2,000	-	0.00%	-
Contracts-Mulch	30,000	-	0.00%	-
Contracts-Annuaals	23,809	-	0.00%	-
Lease - Building	7,440	620	8.33%	620
R&M-Irrigation	20,000	-	0.00%	-
R&M-Trees and Trimming	15,000	1,200	8.00%	1,200
R&M-Plant&Tree Replacement	25,000	-	0.00%	-
Total Landscape Services	477,972	31,824	6.66%	31,824
<u>Reserves</u>				
Reserve	22,600	-	0.00%	-
Total Reserves	22,600	-	0.00%	-
TOTAL EXPENDITURES & RESERVES	1,237,431	99,737	8.06%	99,737
Excess (deficiency) of revenues				
Over (under) expenditures	(47,942)	(93,968)	196.00%	(93,969)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(47,942)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(47,942)	-	0.00%	-
Net change in fund balance	\$ (47,942)	\$ (93,968)	196.00%	\$ (93,969)
FUND BALANCE, BEGINNING (OCT 1, 2021)	2,060,651	2,060,651		
FUND BALANCE, ENDING	\$ 2,012,709	\$ 1,966,683		

VISTA LAKES
Community Development District

Series 2017 A1 and A2 Debt Service Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-21 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 20	\$ 2	10.00%	\$ 1
Interest - Tax Collector	150	-	0.00%	-
Special Assmnts- Tax Collector	743,127	3,200	0.43%	3,200
Special Assmnts- Discounts	(27,519)	100	-0.36%	100
TOTAL REVENUES	715,778	3,302	0.46%	3,301
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	1,278	-	0.00%	-
Total Administration	1,278	-	0.00%	-
<u>Debt Service</u>				
Principal Debt Retirement A-1	204,000	-	0.00%	-
Principal Debt Retirement A-2	280,000	-	0.00%	-
Interest Expense Series A-1	81,778	-	0.00%	-
Interest Expense Series A-2	139,293	-	0.00%	-
Total Debt Service	705,071	-	0.00%	-
TOTAL EXPENDITURES	706,349	-	0.00%	-
Excess (deficiency) of revenues Over (under) expenditures	9,429	3,302	35.02%	3,301
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	9,429	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	9,429	-	0.00%	-
Net change in fund balance	\$ 9,429	\$ 3,302	35.02%	\$ 3,301
FUND BALANCE, BEGINNING (OCT 1, 2021)	295,505	295,505		
FUND BALANCE, ENDING	\$ 304,934	\$ 298,807		

Notes to the Financial Statements
October 31, 2021

General Fund

► **Assets**

- **Cash and Investments** - The district has one Money Market and one General Fund account with Bank United.
- **Prepaid Items** - Christmas lights deposit and Refuse removal.
- **Due from Other Funds** - Amount due from General Fund to Debt Service for assessment collections.
- **Deposits** - Duke Energy and OCU utility deposits.

► **Liabilities**

- **Accounts Payable** - Invoices for current month but not paid in current month.
- **Accrued Expenses** - Engineering & Fountain maintenance.
- **Due to Other Funds** - Funds owed to Debt service for Tax Assessments collected.

► **Fund Balance**

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

Operating Reserves	\$ 289,846
Fences, Walls	304,642
Gates, Entry Features	48,958
Irrigation System	122,489
Other	115,891
Pavement, Concrete, Catch Basins, Curb Inlets	557,872
Ponds, Lakes	234,486
Reserve Study	10,903

Total Reserves	\$ 1,685,087
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Revenue & Expenses - All Funds
October 31, 2021

Financial Overview / Highlights

Revenues

Special Assessments & Interest Outstanding Assessments for FY20-21 collected in October for General and Debt service funds.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
P/R Board of Supervisors	\$ 5,000	\$ 1,000	20%	Board member payroll through October.
FICA Taxes	\$ 383	\$ 77	20%	Payroll taxes through October.
ProfServ-Legal Services	\$ 20,000	\$ 3,635	18%	Meeting with engineers regarding maintenance issues.
ProfServ-Trustee Fees	\$ 7,000	\$ 7,596	109%	Trustee fees paid in full for 2017 Series.
Website Compliance	\$ 3,765	\$ 388	10%	Website hosting fees.
Postage and Freight	\$ 800	\$ 113	14%	Postage and Freight charges through October.
Insurance-General Liability	\$ 12,262	\$ 11,905	97%	Insurance is paid in full for General Liability / Property.
Annual District Filing Fee	\$ 175	\$ 175	100%	Annual fee paid in full.
<u>Field</u>				
Contracts-Fountain	\$ 13,356	\$ 863	6%	Contract fees below budgeted amount.
Communication - Teleph - Field	\$ 5,000	\$ 672	13%	Telephone fees through October.
Electricity-Streetlights	\$ 65,000	\$ 7,131	11%	Electricity for Streetlights through October.
Streetlights Non-Gated	\$ 112,000	\$ 10,326	9%	Streetlights non gated through October.

VISTA LAKES
Community Development District

Supporting Schedules

October 31, 2021

VISTA LAKES

Community Development District

**Non-Ad Valorem Special Assessments - Orange County Tax Collector Delinquent
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2021**

					ALLOCATION BY FUND		
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	Debt Service 2017-A1 Fund	Debt Service 2017-A2 Fund
Assessments Levied FY 2021				\$ 8,566	\$ 5,366	\$ 1,299	\$ 1,901
Allocation %				100%	62%	41%	59%
10/18/21	\$ 8,832	\$ (266)	\$ -	\$ 8,566	\$ 5,366	\$ 1,299	\$ 1,901
TOTAL	\$ 8,832	\$ (266)	\$ -	\$ 8,566	\$ 5,366	\$ 1,299	\$ 1,901
% COLLECTED					100%	100%	100%
TOTAL OUTSTANDING				\$ -	\$ -	\$ -	\$ -

VISTA LAKES
Community Development District

Balance Sheet - All Funds

Cash and Investment Report**October 31, 2021**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND				
Checking Account - Operating	Bank United	N/A	0.00%	\$ 194,351
Money Market Account	BankUnited	N/A	0.25%	\$ 1,805,430
		Subtotal General Fund		\$ 1,999,781
DEBT SERVICE FUND				
Series 2017 A-2 Prepayment				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 755
Series 2017 A-1 Reserve account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 28,725
Series 2017 A-2 Reserve account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 63,067
Series 2017 A-1 Revenue account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 80,947
Series 2017 A-2 Revenue account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 122,013
		Subtotal Debt Service Fund		\$ 295,507
		Total		\$ 2,295,288

Vista Lakes CDD

Bank Reconciliation

Bank Account No. 5060 Bank United GF
Statement No. 10-21
Statement Date 10/31/2021

G/L Balance (LCY)	194,351.39	Statement Balance	194,536.09
G/L Balance	194,351.39	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	194,536.09
Subtotal	194,351.39	Outstanding Checks	184.70
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	194,351.39	Ending Balance	194,351.39
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
8/9/2021	Payment	538	PAULA Z. EDWARDS	184.70	0.00	184.70
Total Outstanding Checks.....				184.70		184.70

VISTA LAKES
Community Development District

Financial Report
September 30, 2021

Prepared by:



VISTA LAKESCommunity Development District

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VISTA LAKES
Community Development District

Financial Statements

(Unaudited)

September 30, 2021

Balance Sheet
September 30, 2021

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 A1 & A2 DEBT SERVICE FUND	TOTAL
ASSETS			
Cash - Checking Account	\$ 215,853	\$ -	\$ 215,853
Assessments Receivable	5,366	3,200	8,566
Due From Other Funds	-	31,530	31,530
Investments:			
Money Market Account	1,925,195	-	1,925,195
Prepayment Fund (A-2)	-	755	755
Reserve Fund (A-1)	-	28,725	28,725
Reserve Fund (A-2)	-	63,067	63,067
Revenue Fund (A-1)	-	68,307	68,307
Revenue Fund (A-2)	-	103,121	103,121
Prepaid Items	8,923	-	8,923
Deposits	15,891	-	15,891
TOTAL ASSETS	\$ 2,171,228	\$ 298,705	\$ 2,469,933
LIABILITIES			
Accounts Payable	\$ 61,245	\$ -	\$ 61,245
Accrued Expenses	12,435	-	12,435
Deferred Revenue	5,366	3,200	8,566
Due To Other Funds	31,530	-	31,530
TOTAL LIABILITIES	110,576	3,200	113,776
FUND BALANCES			
Nonspendable:			
Prepaid Items	8,923	-	8,923
Deposits	15,891	-	15,891
Restricted for:			
Debt Service	-	295,505	295,505
Assigned to:			
Operating Reserves	289,846	-	289,846
Reserves - Fences / Walls	304,642	-	304,642
Reserves - Gate/Entry Features	48,958	-	48,958
Reserves - Irrigation System	122,489	-	122,489
Reserves - Other	115,891	-	115,891
Res-Pav/Concrete/Basin/Curb	557,872	-	557,872
Reserves - Ponds / Lakes	234,486	-	234,486
Reserves-Reserve Study	10,903	-	10,903
Unassigned:	350,751	-	350,751
TOTAL FUND BALANCES	\$ 2,060,652	\$ 295,505	\$ 2,356,157
TOTAL LIABILITIES & FUND BALANCES	\$ 2,171,228	\$ 298,705	\$ 2,469,933

VISTA LAKES
Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-21 ACTUAL
REVENUES				
Interest - Investments	\$ 20,000	\$ 5,749	28.75%	\$ 243
Interlocal Agreement	40,000	43,547	108.87%	43,547
Interest - Tax Collector	2,000	181	9.05%	17
Special Assmnts- Tax Collector	1,188,895	1,183,530	99.55%	3,434
Special Assmnts- Other	1,000	240	24.00%	-
Special Assmnts- Discounts	(47,556)	(42,854)	90.11%	103
Other Miscellaneous Revenues	-	6,178	0.00%	-
TOTAL REVENUES	1,204,339	1,196,571	99.35%	47,344

EXPENDITURES

Administration

P/R-Board of Supervisors	5,000	5,185	103.70%	185
FICA Taxes	383	514	134.20%	66
ProfServ-Arbitrage Rebate	1,200	3,000	250.00%	1,200
ProfServ-Dissemination Agent	1,000	-	0.00%	-
ProfServ-Engineering	25,000	58,187	232.75%	3,571
ProfServ-Legal Services	20,000	24,287	121.44%	4,092
ProfServ-Mgmt Consulting	60,000	60,000	100.00%	5,000
ProfServ-Property Appraiser	2,196	2,196	100.00%	-
ProfServ-Special Assessment	5,330	5,392	101.16%	-
ProfServ-Trustee Fees	7,000	7,596	108.51%	-
Auditing Services	5,900	5,800	98.31%	-
Website Compliance	3,765	1,707	45.34%	-
Postage and Freight	800	667	83.38%	23
Insurance - General Liability	12,618	11,905	94.35%	-
Printing and Binding	2,500	2,367	94.68%	58
Legal Advertising	600	1,200	200.00%	-
Miscellaneous Services	2,100	2,049	97.57%	84
Misc-Assessment Collection Cost	2,000	2,019	100.95%	-
Office Supplies	250	255	102.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	157,817	194,501	123.24%	14,279

Field

ProfServ-Field Management	85,000	80,000	94.12%	7,083
Contracts-Lake and Wetland	25,140	25,643	102.00%	1,132
Contracts-Fountain	13,356	16,134	120.80%	4,031
Communication - Teleph - Field	7,600	5,302	69.76%	673

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-21 ACTUAL
Electricity - Streetlights	63,000	74,114	117.64%	7,031
Utility - Water & Sewer	69,000	79,749	115.58%	9,194
Streetlights Gated	70,000	61,739	88.20%	4,712
Streetlights Non-Gated	112,000	102,911	91.88%	10,244
R&M-Common Area	10,000	40,542	405.42%	8,689
R&M-Fountain	8,400	6,771	80.61%	1,958
Misc-Contingency	30,000	24,414	81.38%	3,339
Holiday Lighting & Decorations	17,500	17,500	100.00%	-
Total Field	510,996	534,819	104.66%	58,086
<u>Landscape Services</u>				
Contracts-Landscape	354,723	355,166	100.12%	30,004
Contracts-Landscape Consultant	2,000	1,400	70.00%	-
Contracts-Mulch	30,000	29,670	98.90%	-
Contracts-Annals	23,809	23,891	100.34%	5,537
Lease - Building	7,440	7,440	100.00%	620
R&M-Irrigation	28,000	4,963	17.73%	675
R&M-Trees and Trimming	9,600	71,250	742.19%	-
R&M-Plant&Tree Replacement	35,000	55,181	157.66%	10,710
Total Landscape Services	490,572	548,961	111.90%	47,546
<u>Reserves</u>				
Reserve	119,000	-	0.00%	-
Total Reserves	119,000	-	0.00%	-
TOTAL EXPENDITURES & RESERVES	1,278,385	1,278,281	99.99%	119,911
Excess (deficiency) of revenues				
Over (under) expenditures	(74,046)	(81,710)	110.35%	(72,567)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(74,046)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(74,046)	-	0.00%	-
Net change in fund balance	\$ (74,046)	\$ (81,710)	110.35%	\$ (72,567)
FUND BALANCE, BEGINNING (OCT 1, 2020)	2,142,362	2,142,362		
FUND BALANCE, ENDING	\$ 2,068,316	\$ 2,060,652		

VISTA LAKES
Community Development District

Series 2017 A1 and A2 Debt Service Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-21 ACTUAL
REVENUES				
Interest - Investments	\$ 2,000	\$ 14	0.70%	\$ 1
Interest - Tax Collector	1,250	113	9.04%	11
Special Assmnts- Tax Collector	743,127	739,928	99.57%	1,026
Special Assmnts- Prepayment	-	755	0.00%	-
Special Assmnts- Discounts	(29,725)	(27,400)	92.18%	31
TOTAL REVENUES	716,652	713,410	99.55%	1,069
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	14,863	1,262	8.49%	-
Total Administration	14,863	1,262	8.49%	-
Debt Service				
Principal Debt Retirement A-1	198,000	198,000	100.00%	-
Principal Debt Retirement A-2	271,000	271,000	100.00%	-
Interest Expense Series A-1	87,916	87,916	100.00%	-
Interest Expense Series A-2	147,830	147,830	100.00%	-
Total Debt Service	704,746	704,746	100.00%	-
TOTAL EXPENDITURES	719,609	706,008	98.11%	-
Excess (deficiency) of revenues Over (under) expenditures	(2,957)	7,402	-250.32%	1,069
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	(2,957)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(2,957)	-	0.00%	-
Net change in fund balance	\$ (2,957)	\$ 7,402	-250.32%	\$ 1,069
FUND BALANCE, BEGINNING (OCT 1, 2020)	288,103	288,103		
FUND BALANCE, ENDING	\$ 285,146	\$ 295,505		

Notes to the Financial Statements
September 30, 2021

General Fund

► **Assets**

- **Cash and Investments** - The district has one Money Market and one General Fund account with Bank United.
- **Prepaid Items** - Christmas lights deposit and Refuse removal.
- **Due from Other Funds** - Amount due from General Fund to Debt Service for assessment collections.
- **Deposits** - Duke Energy and OCU utility deposits.

► **Liabilities**

- **Accounts Payable** - Invoices for current month but not paid in current month.
- **Accrued Expenses** - Lake & Fountain maintenance & Pressure washing.
- **Due to Other Funds** - Funds owed to Debt service for Tax Assessments collected.

► **Fund Balance**

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

Operating Reserves	\$	289,846
Fences, Walls		304,642
Gates, Entry Features		48,958
Irrigation System		122,489
Other		115,891
Pavement, Concrete, Catch Basins, Curb Inlets		557,872
Ponds, Lakes		234,486
Reserve Study		10,903

Total Reserves	\$	1,685,087
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Revenue & Expenses - All Funds
September 30, 2021

Financial Overview / Highlights

Revenues

Total General Fund Non-Ad Valorem assessments are 99.6% collected.

Interlocal Agreement - Reimbursement from City of Orlando Electric for Non-Gated Streetlighting.

Special Assessments Other: CVS reimbursement for the shared cost of streetlighting & landscaping.

Other Miscellaneous Revenue: Property Damage reimbursement check & Solitude Lake reimbursement for overpayment (Nov '20).

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
P/R Board of Supervisors	\$ 5,000	\$ 5,185	104%	Board member payroll through September.
FICA Taxes	\$ 383	\$ 514	134%	Payroll taxes through September.
ProfServ - Arbitrage Rebate	\$ 1,200	\$ 3,000	250%	Arbitrage fees paid in full. Additional \$1,800 fee to bring bonds current from period 2017 - 2020.
ProfServ-Engineering	\$ 25,000	\$ 55,712	223%	Champlain security fence, Encore Apartments project fees, Stormwater master plan, Side walk & Monument entrance issues.
ProfServ-Legal Services	\$ 20,000	\$ 24,287	121%	Agreement drafts, meeting attendance and follow up work for CDD.
ProfServ-Property Appraiser	\$ 2,196	\$ 2,196	100%	Property appraiser fees are paid in full.
ProfServ-Special Assessment	\$ 5,330	\$ 5,392	101%	Assessment roll service paid in full.
ProfServ-Trustee Fees	\$ 7,000	\$ 7,596	109%	Trustee Fees paid in full for 2017 Series.
Auditing Services	\$ 5,900	\$ 5,800	98%	Auditing fees are paid in full.
Insurance-General Liability	\$ 12,618	\$ 11,905	94%	Insurance is paid in full for General Liability / Property.
Legal Advertising	\$ 600	\$ 1,200	200%	Meeting Notices & Legal Ad's.
Miscellaneous Services	\$ 2,100	\$ 2,049	98%	Bank fees & Inframark fees for Go Daddy.com email & renewals.
Annual District Filing Fee	\$ 175	\$ 175	100%	Annual fee paid in full.
<u>Field</u>				
ProfServ-Field Management	\$ 85,000	\$ 80,000	94%	Inframark credited district \$5K for four separate months.
Contracts-Lake and Wetland	\$ 25,140	\$ 25,643	102%	Price increase from \$2,095 to \$2,158 per month.
Contracts-Fountain	\$ 13,356	\$ 15,784	118%	Price increase with new vendor Florida Water features
Electricity-Streetlights	\$ 63,000	\$ 74,114	118%	Increased Electricity usage from PY.
Utility-Water & Sewer	\$ 69,000	\$ 79,749	116%	Increased Water usage from PY.
R&M-Common Area	\$ 10,000	\$ 40,542	405%	Pressure washing of Sidewalks above budgeted amount.
Holiday Lighting & Decorations	\$ 17,500	\$ 17,500	100%	Decorations paid in full.

Revenue & Expenses - All Funds
September 30, 2021

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
<u>Landscape Services</u>				
Contracts-Landscape	\$ 354,723	\$ 355,166	100%	Servello price increase per month from \$29,560 to \$30,004 in September
Contracts-Landscape Consultant	\$ 2,000	\$ 1,400	70%	Not a monthly contract.
Contracts-Mulch	\$ 30,000	\$ 29,670	99%	Mulch services were completed in January.
Contracts-Annuals	\$ 23,809	\$ 23,891	100%	Seasonal Annuals completed in September.
R&M-Trees and Trimming	\$ 9,600	\$ 71,250	742%	Tree removal higher than budgeted amount.
R&M-Plant&Tree Replacement	\$ 35,000	\$ 55,181	158%	Plant & Tree replacement higher than budgeted amount.

2017 Debt Service Fund

- **Assessments Receivable** - Delinquent assessments from FY 2014.
- **Due From Other Funds** - GF owes DS for Tax Assessments collected (\$10,927).
- **Interest Expense** - Interest payments on Series A-1 & 2 paid in Full.
- **Principal Payment** - Principal payments on Series A-1 & 2 paid in full.

VISTA LAKES
Community Development District

Supporting Schedules

September 30, 2021

VISTA LAKES

Community Development District

Non-Ad Valorem Special Assessments - Orange County Tax Collector (Monthly Collection Distributions) For the Fiscal Year Ending September 30, 2021

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	Debt Service 2017 Fund
Assessments Levied FY 2021				\$ 1,932,022	\$ 1,188,895 62%	\$ 743,127 38%
11/09/20	\$ 8,561	\$ 449	\$ -	\$ 9,010	\$ 5,395	\$ 3,615
11/16/20	23,556	964	-	24,520	15,991	8,528
11/23/20	60,072	2,503	-	62,575	40,830	21,745
12/07/20	108,272	4,511	-	112,784	69,585	43,199
12/10/20	184,365	7,682	-	192,047	116,754	75,293
12/21/20	144,343	6,014	-	150,358	93,437	56,921
01/11/21	806,439	33,600	-	840,039	503,847	336,192
02/03/21	211,273	8,915	3,281	223,468	137,352	86,116
03/03/21	82,681	3,311	-	85,992	53,688	32,304
04/19/21	99,902	2,935	-	102,837	67,240	35,597
05/17/21	26,576	310	-	26,885	17,684	9,201
06/14/21	53,363	4	-	53,368	34,887	18,481
07/19/21	21,585	(629)	-	20,957	14,671	6,285
08/12/21	14,339	(182)	-	14,158	8,733	5,425
09/13/21	4,594	(134)	-	4,460	3,434	1,026
TOTAL	\$ 1,849,922	\$ 70,254	\$ 3,281	\$ 1,923,458	\$ 1,183,530	\$ 739,928
% COLLECTED				99.6%	99.6%	99.6%
TOTAL OUTSTANDING				\$ 8,564	\$ 5,366	\$ 3,199

VISTA LAKES
Community Development District

Balance Sheet - All Funds

Cash and Investment Report**September 30, 2021**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND				
Checking Account - Operating	Bank United	N/A	0.00%	\$ 215,853
Money Market Account	BankUnited	N/A	0.25%	\$ 1,925,195
Subtotal General Fund				\$ 2,141,048
DEBT SERVICE FUND				
Series 2017 A-2 Prepayment				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 755
Series 2017 A-1 Reserve account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 28,725
Series 2017 A-2 Reserve account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 63,067
Series 2017 A-1 Revenue account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 68,307
Series 2017 A-2 Revenue account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 103,121
Subtotal Debt Service Fund				\$ 263,975
Total				\$ 2,405,023

Vista Lakes CDD

Bank Reconciliation

Bank Account No. 5060 Bank United GF
 Statement No. 09-21
 Statement Date 9/30/2021

G/L Balance (LCY)	215,852.64	Statement Balance	233,872.22
G/L Balance	215,852.64	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	233,872.22
Subtotal	215,852.64	Outstanding Checks	18,019.58
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	215,852.64	Ending Balance	215,852.64
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
9/27/2021	Payment	558	FLORIDA WATER FEATURES, INC.	4,099.50	0.00	4,099.50
9/27/2021	Payment	559	INFRAMARK, LLC	13,419.12	0.00	13,419.12
9/27/2021	Payment	560	SOLITUDE LAKE MGMT	181.66	0.00	181.66
9/28/2021	Payment	DD523	BRIGHTHOUSE NETWORKS	134.60	0.00	134.60
8/9/2021	Payment	538	PAULA Z. EDWARDS	184.70	0.00	184.70
Total Outstanding Checks.....				18,019.58		18,019.58

Fifth Order of Business

5A

VISTA LAKES
Community Development District

General Fund

Proposed Budget Amendment
For the Period Ending September 30, 2021

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES					
Interest - Investments	\$ 20,000	\$ -	\$ 20,000	\$ 5,749	\$ (14,251)
Interlocal Agreement	40,000	-	40,000	43,547	3,547
Interest - Tax Collector	2,000	-	2,000	181	(1,819)
Special Assmnts- Tax Collector	1,188,895	-	1,188,895	1,183,530	(5,365)
Special Assmnts- Other	1,000	-	1,000	240	(760)
Special Assmnts- Discounts	(47,556)	-	(47,556)	(42,854)	4,702
Other Miscellaneous Revenues	-	-	-	6,178	6,178
TOTAL REVENUES	1,204,339	-	1,204,339	1,196,571	(7,768)
EXPENDITURES					
Administration					
P/R-Board of Supervisors	5,000	-	5,000	5,185	(185)
FICA Taxes	383	-	383	514	(131)
ProfServ-Arbitrage Rebate	1,200	-	1,200	3,000	(1,800)
ProfServ-Dissemination Agent	1,000	-	1,000	-	1,000
ProfServ-Engineering	25,000	20,000	45,000	58,187	(13,187)
ProfServ-Legal Services	20,000	-	20,000	24,287	(4,287)
ProfServ-Mgmt Consulting	60,000	-	60,000	60,000	-
ProfServ-Property Appraiser	2,196	-	2,196	2,196	-
ProfServ-Special Assessment	5,330	-	5,330	5,392	(62)
ProfServ-Trustee Fees	7,000	-	7,000	7,596	(596)
Auditing Services	5,900	-	5,900	5,800	100
Website Compliance	3,765	-	3,765	1,707	2,058
Postage and Freight	800	-	800	667	133
Insurance - General Liability	12,618	-	12,618	11,905	713
Printing and Binding	2,500	-	2,500	2,367	133
Legal Advertising	600	-	600	1,200	(600)
Miscellaneous Services	2,100	-	2,100	2,049	51
Misc-Assessment Collection Cost	2,000	-	2,000	2,019	(19)
Office Supplies	250	-	250	255	(5)
Annual District Filing Fee	175	-	175	175	-
Total Administration	157,817	20,000	177,817	194,501	(16,684)
Field					
ProfServ-Field Management	85,000	-	85,000	80,000	5,000
Contracts-Lake and Wetland	25,140	-	25,140	25,643	(503)
Contracts-Fountain	13,356	-	13,356	16,134	(2,778)
Communication - Teleph - Field	7,600	-	7,600	5,302	2,298
Electricity - Streetlights	63,000	-	63,000	74,114	(11,114)
Utility - Water & Sewer	69,000	-	69,000	79,749	(10,749)

VISTA LAKES
Community Development District

General Fund

Proposed Budget Amendment
For the Period Ending September 30, 2021

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Streetlights Gated	70,000	-	70,000	61,739	8,261
Streetlights Non-Gated	112,000	-	112,000	102,911	9,089
R&M-Common Area	10,000	-	10,000	40,542	(30,542)
R&M-Fountain	8,400	-	8,400	6,771	1,629
Misc-Contingency	30,000	-	30,000	24,414	5,586
Holiday Lighting & Decorations	17,500	-	17,500	17,500	-
Total Field	510,996	-	510,996	534,819	(23,823)
<u>Landscape Services</u>					
Contracts-Landscape	354,723	-	354,723	355,166	(443)
Contracts-Landscape Consultant	2,000	-	2,000	1,400	600
Contracts-Mulch	30,000	-	30,000	29,670	330
Contracts-Annuals	23,809	-	23,809	23,891	(82)
Lease - Building	7,440	-	7,440	7,440	-
R&M-Irrigation	28,000	-	28,000	4,963	23,037
R&M-Trees and Trimming	9,600	30,000	39,600	71,250	(31,650)
R&M-Plant&Tree Replacement	35,000	-	35,000	55,181	(20,181)
Total Landscape Services	490,572	30,000	520,572	548,961	(28,389)
<u>Reserves</u>					
Reserve	119,000	-	119,000	-	119,000
Total Reserves	119,000	-	119,000	-	119,000
TOTAL EXPENDITURES & RESERVES	1,278,385	50,000	1,328,385	1,278,281	50,104
Excess (deficiency) of revenues					
Over (under) expenditures	(74,046)	(50,000)	(124,046)	(81,710)	42,336
Net change in fund balance	(74,046)	(50,000)	(124,046)	(81,710)	42,336
FUND BALANCE, BEGINNING (OCT 1, 2020)	2,142,362	-	2,142,362	2,142,362	-
FUND BALANCE, ENDING	\$ 2,068,316	\$ (50,000)	\$ 2,018,316	\$ 2,060,652	\$ 42,336

5B

VISTA LAKES
COMMUNITY DEVELOPMENT DISTRICT

Motion: Assigning fund balance as of 09/30/21

The Board hereby assigns the FY 2021 Reserves as follows:

	<u>FY2021</u>
Operating Reserves	289,846
Reserves - Fences / Walls	304,642
Reserves - Gate / Entry Features	48,958
Reserves - Irrigation System	122,489
Reserves - Other	115,891
Reserves Pav / Concrete / Basins / Curb	557,872
Reserves - Ponds / Lakes	234,486
Reserve Study	10,903

5C



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 28, 2021

To Board of Supervisors
Vista Lakes Community Development District
210 N. University Drive, Suite 702
Coral Springs, FL 33071

We are pleased to confirm our understanding of the services we are to provide Vista Lakes Community Development District, Orange County, Florida ("the District") for the fiscal year ended September 30, 2021. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Vista Lakes Community Development District as of and for the fiscal year ended September 30, 2021. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2021 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$6,000 for the September 30, 2021 audit.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not

Vista Lakes Community Development District

authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Vista Lakes Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Racquel McIntosh

RESPONSE:

This letter correctly sets forth the understanding of Vista Lakes Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202