

**VISTA LAKES
COMMUNITY DEVELOPMENT DISTRICT
AGENDA PACKAGE
OCTOBER 1, 2020**

Inframark, Infrastructure Management Services

210 North University Drive • Suite 702 • Coral Springs, Florida 33071

Telephone: (954) 603-0033 • Fax: (954) 345-1292

September 24, 2020

Dear Board Members:

The regular meeting of the Board of Supervisors of the Vista Lakes Community Development District will be held **Thursday, October 1, 2020 at 10:00 a.m.**, at the Vista Lakes Clubhouse, located at 8841 Lee Vista Boulevard, Orlando, Florida 32829. Following is the advance agenda for the meeting.

- 1. Roll Call**
- 2. Public Comments**
- 3. Business Administration Items**
 - A.** Consideration of the Minutes of the August 6, 2020 Board of Supervisors Meeting
 - B.** Consideration of July and August 2020 Check Register and Invoices
 - C.** Consideration of August 2020 Financial Statements
- 4. Staff Reports**
 - A.** District Engineer
 - i.** Update on the Amhurst Subdivision CCTV Inspections
 - ii.** Update on the Privacy Wall between Champlain and Stonebridge Subdivisions
 - iii.** Update on the Privacy Wall between Pembroke Subdivision and Vista Promenade
 - iv.** River Walk (Vista Park) Update
 - v.** Update on the Privacy Wall between Windsor Subdivision and Vista Park
 - vi.** Update on the Replacement of the Wood Fence between Windsor Subdivision and the Narcoossee Road Off-Site Properties
 - vii.** Future Privacy Wall between Windsor Subdivision and the Extension of Hazeltine National Drive
 - viii.** Outfall System Modifications
 - ix.** 5509 Florence Harbor Drive (Newport Subdivision)
 - x.** Maintenance of Conservation Areas
 - B.** District Counsel
 - i.** Discussion and Consideration of Resolution 2021-01, Adopting Policy of Encroachments on CDD Property
 - C.** District Manager
 - i.** Consideration of Engagement Letter for the Fiscal Year 2020 Audit
 - D.** Field Manager
 - i.** Field Management Report
 - ii.** Solitude Restoration and Standard Lake Assessment
 - iii.** HOA Liaison Report
- 5. Supervisor Requests**
- 6. Adjournment**

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

Sincerely,
Kristen Suit
Kristen Suit
District Manager

Third Order of Business

3A.

**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, August 6, 2020 at 10:00 a.m. via Zoom Video Communications.

Present and constituting a quorum were:

Frank Sebestyen	Chairman
William Pass	Vice Chairman
Paula Edwards	Assistant Secretary
John DeCrotie, Sr.	Assistant Secretary
Jason McCright	Assistant Secretary

Also present were:

Kristen Suit	District Manager
Scott Clark	District Counsel
David Hamstra	District Engineer
Ariel Medina	Field Supervisor
Carla Daly	HOA Liaison
Jeff Cornett	Servello
Members of the Public	

Following is a summary of the discussions and actions taken at the August 6, 2020 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, with three Board members currently present.

SECOND ORDER OF BUSINESS

Public Comments

- All affected residents will have the opportunity to speak when the item regarding encroachments on CDD property is discussed later in the meeting.

- A resident suggested a CDD project for signs at the entrance. This will be addressed during Ms. Daly's report.

The record shall reflect Mr. McCright joined the meeting.

A. Consideration of Constructing Wall Separating Champlain from Stonebridge (Request Provided in Writing)

Several requests were received. Ms. Daly presented a brief overview.

- All of the wall have been previously addressed. The HOA suggested a buffer between Champlain and Stonebridge. There was a walk-through with the landscaper and Mr. Medina. It is not impossible to build something there. There has been criminal activity in this area.
- Ms. Daly described the area where the wall should be built. It is a small area from the wetland to the corner property.
- The landscapers still need to work in this area.
- The best course of action would be for a walk-through with Mr. Hamstra so that he can provide a bid for this work.
- Mr. Sebestyen is in favor of this work, and he would like to be part of the walk-through.
- Most of the properties are fenced in. The properties not fenced in allow for easy access into Vista Lakes.
- Ms. Daly suggested a group consisting of her, Mr. Hamstra, Mr. Cornett, Mr. Sebestyen, and anyone else pertinent in making this assessment.
- Mr. Clark indicated this project may cost more than Mr. Sebestyen's authorized approval amount of \$7,000, as there is permitting involved.
- Mr. Clark advised Mr. Hamstra to investigate, develop specifications and provide a bid. Mr. Clark would like Mr. Hamstra to advise him as to the specific location so that he can look at the legal side of this issue. It is likely that a wall would be allowed in this area.
- The walk-through will be tomorrow at 3:00 p.m. Mr. Pass will attend for Mr. Sebestyen.

THIRD ORDER OF BUSINESS

Business Administration Items

A. Consideration of the Minutes of the June 4, 2020 Board of Supervisors Meeting

Mr. Sebestyen stated each Board member received a copy of the Minutes of the June 4, 2020 Board of Supervisors Meeting, and requested any additions, corrections or deletions.

- On Page 6 in the second motion box, *in the lake off of Chickasaw* should be inserted.

There being no further additions, corrections or deletions,

On MOTION by Mr. Pass, seconded by Mr. McCright, with all in favor, the Minutes of the June 4, 2020 Board of Supervisors Meeting were approved as amended.

B. Consideration of May and June 2020 Check Register and Invoices

The May and June 2020 check register and invoices were presented for the Board's review and approval.

- There were several irrigation repairs during this period.

On MOTION by Mr. Sebestyen, seconded by Mr. Pass, with all in favor, the May and June 2020 Check Register and Invoices were approved.

C. Consideration of June 2020 Financial Statements

The June 2020 Financial Statements were presented for the Board's review and approval.

- Total expenditures in Reserves was discussed. There appears to be a deficit.

On MOTION by Mr. McCright, seconded by Mr. Pass, with all in favor, the June 2020 Financial Statements were accepted.

FOURTH ORDER OF BUSINESS

**Public Hearing to Adopt Budget for
Fiscal Year 2021**

A. Fiscal Year 2021 Budget Discussion

On MOTION by Mr. Pass, seconded by Mr. DeCrotie, with all in favor, the Public Hearing to consider adoption of the Fiscal Year 2021 Budget was opened.

- The Board approved the budget at the last meeting with two changes, which were included in this version:
 - Miscellaneous Contingency-Field was increased from \$8,000 to \$30,000.
 - R&M-Plant and Tree Replacement was increased from \$25,000 to \$35,000.

The Hearing was open to the Board. There being no comments or questions, the Hearing was open to the public. There being no comments or questions from the public, the next item followed.

B. Consideration of Resolution 2020-03, Adopting the Budget for Fiscal Year 2021

There being no comments or questions,

On MOTION by Mr. Pass, seconded by Mr. Sebestyen, with all in favor, Resolution 2020-03, Relating to the Annual Appropriations of the District and Adopting the Budget for the Fiscal Year Beginning October 1, 2020 and Ending September 30, 2021, and Referencing the Maintenance and Benefit Special Assessments to be Levied by the District for Said Fiscal Year, was adopted.

C. Consideration of Resolution 2020-04, Levying Assessments for Fiscal Year 2021

- Mr. Sebestyen noted the Resolution is the same as presented in previous years.

On MOTION by Mr. Sebestyen, seconded by Mr. DeCrotie, Sr., with all in favor, Resolution 2020-04, Levying and Imposing a Non-Ad Valorem Maintenance Special Assessment for the District for Fiscal Year 2020/2021, was adopted.

A motion to close the Public Hearing is in order.

On MOTION by Mr. Pass, seconded by Mr. Sebestyen, with all in favor, the Public Hearing to consider adoption of the Fiscal Year 2021 Budget was closed.

FIFTH ORDER OF BUSINESS

Staff Reports

A. District Engineer

i. District Engineering Services Fiscal Year 2021 Authorization

- Mr. Sebestyen commented expenses increased significantly, but there have been many issues involving Mr. Hamstra.

- Mr. Clark reviewed the Authorization and had no issues.
- The total cost is \$35,000, commencing October 1, 2020.

On MOTION by Mr. Sebestyen, seconded by Mr. Pass, with all in favor, the District Engineering Services Fiscal Year 2021 Authorization in the amount of \$35,000 was approved.

ii. CCTV Proposals and Supporting Figures for Seven Storm Sewer Services

- There are seven specific locations which have localized flooding.
- The proposals are from Atlantic Pipe Services, which Mr. Hamstra has worked with over several years.
- The Amhurst area has a different level of flooding. Work Areas 4 and 7 of Amhurst should be inspected in the total amount of \$16,471.45.
- Mr. Hamstra is not comfortable with doing the work in the other areas until modification of the control structure is complete. Those areas will fix themselves.
- The issue is elevated lake levels and low topography in the other five areas.
- All seven proposals were identical in error in the agenda package. Mr. DeCrotie believes the Board needs to see each proposal, which Mr. Hamstra brought up on his screen.
- Cleaning of the pipes may not be an issue.

On MOTION by Mr. Sebestyen, seconded by Mr. McCright, with all in favor, the CCTV Proposals for storm sewer services in Amhurst Areas 4 and 7 in an amount not to exceed \$16,500, were approved.

- Mr. Clark will prepare a contract based on the two proposals, which will be sent to the Board.

iii. Vista Lakes Outfall System Modification/Permitting Services Proposal

- The Board previously asked for an approximate amount for the permitting.
- The Board approved up to \$7,500.
- Mr. Hamstra presented the appropriate steps to modify and construct the control structure for the big lake.

- Mr. Hamstra will revise the conceptual plan and share with Ms. Suit what the Board can do to keep costs down to build this modification for flood protection.
- Today's documents represent plans for the application and modeling to the District.
- The not to exceed amount is \$15,000. This is for the modeling, application and permitting of the modification to the District's main outfall system.
- The cost for construction of the structure is close to \$200,000.
- An operating protocol needs to be prepared.
- The funds would have to come from reserves for ponds and lakes.
- Mr. Hamstra would like to have this constructed during the winter, to be in place for the start of the next hurricane season.
- A lengthy discussion ensued.
- Mr. Hamstra will look at different options and present at the next meeting.
- Mr. Clark would not recommend going back to the developer for the depth of the roads.
- Mr. Hamstra will not proceed with the permitting until it is determined there is a cheaper alternative to the building.
- The permitting should commence.
- Zoning approval may be obtained immediately.

On MOTION by Mr. Pass, seconded by Mr. DeCrotie, Sr., with all in favor, modification and permitting services associated with the outfall system in an amount not to exceed \$15,000 was approved.

- Mr. Hamstra discussed a follow-up to Wetland #21 on maintenance of the conservation areas. Staff from the other District are willing to meet on site. Mr. Hamstra extended an invitation to Mr. Pass, Ms. Daly, Mr. Cornett and Mr. Medina to meet the other District to discuss maintenance of the conservation areas, so that Mr. Cornett knows what he can and cannot do within the permit limitations.
- Ms. Suit requested that Mr. Hamstra send her a separate invoice in the amount of \$15,000 for permitting of the outfall system, so as to ensure funds come out of Reserves.

B. District Counsel

- The virtual meeting schedule has been extended on a month-to-month basis.

C. District Manager

i. Consideration of Fiscal Year 2021 Meeting Schedule

- The Board is in favor of one evening meeting per year. The February meeting will be rescheduled to February 11, 2021 at 6:30 p.m.

On MOTION by Mr. DeCrotie, Sr., seconded by Mr. Pass, with all in favor, the Fiscal Year 2021 Meeting Schedule was approved as amended.

ii. Discussion of Encroachments on CDD Property

- Four residents were sent letters regarding plantings encroaching on CDD property, which call for the material to be moved.
- Mr. Clark announced the addresses of homes with plants encroaching on CDD property.
- This may interfere with the drainage function of the slopes around the ponds, and possibly interfere with drainage structures. Residents cannot cultivate on property they do not own.
- The Board should develop a rule or policy prohibiting planting on CDD property.
- Mr. Clark received calls from some of these homeowners giving pushback on this item.
- A resident spoke and indicated for the record, he did not plant any additional trees as stated in the letter. The root was never removed properly. The same rule should stand for every resident.
- Mr. Sebestyen should have two options, remove the plants or give them to the CDD. Ultimately, the resident should remove them at their own expense.
- The District Engineer may have to become involved regarding planting at the drainage structures.
- Mr. Clark will propose a rule for the Board's consideration.
- There have been litigations with this type of issue, so a rule is important.
- The purpose of the rule is to force residents to remove anything from CDD property at their cost.

iii. Amendment to Website Requirements

- A law was recently passed allowing CDDs to require posting of the agenda only, as opposed to the entire agenda package.
- The Public Facilities Report and Audit do not need to be posted on the website.
- There is a cost to the District for each page posted after 750 pages, which is minimal, compared to the benefit of residents being able to access the full agenda package.
- Mr. Clark indicated that for the number of Board meetings there are, the cost is minimal to allow residents to access the agenda package. Therefore, he recommends continuing to post the full agenda package to the website.

The record shall reflect Ms. Edwards joined the meeting.

- The Board concurred to keep the full agenda package on the website.

iv. Consideration of Chair-Authorized Expenditures

- There was a total from Solitude Lake Management in the amount of \$5,255.50.
- The District Engineer requested the additional \$7,000 to continue work. The Chair approved the authorization allowing the Engineer to continue with services.

Mr. DeCrotie, Sr. MOVED to approve Chair-authorized expenditures between meetings in the amount of \$5,255.50 from Solitude Lake Management, as well as an authorization from the Chair to allow the District Engineer to continue with engineering services in the amount of \$7,000, and Ms. Edwards seconded the motion.

- Mr. Pass commented the expenditure was one day after the last meeting, and believed that Solitude Lake Management should have presented it for approval at the meeting. Mr. Medina just received the proposal the day after the meeting, and noted it was an emergency situation, in which something just broke.

There being no further discussion,

On VOICE vote, with all in favor, the prior motion was approved.

v. Discussion and Consideration of Moving the District's Checking Account to Bank United

- SunTrust is charging large fees, including ACH fees.

- Inframark suggested Valley National or Bank United. If the District opens a Money Market account with either of these banks, the transition is faster.
- Both banks provide competitive rates, with Bank United at .30%, and Valley National at .25%.
- Bank United is working on getting operating interest.
- The majority of CDD accounts are with Bank United.
- CDs are being transferred to Money Market accounts.
- Bank United and Valley National charge no fees.
- Bank United has three locations in Central Florida.

On MOTION by Mr. DeCrotie, Sr., seconded by Mr. Pass, with all in favor, transfer of District bank accounts from SunTrust to Bank United was approved.

vi. Consideration of Series 2017 A1 and A2 Arbitrage Rebate Reporting Proposals

- The prices are competitive. The District has been using AMTEC.
- Mr. Sebestyen would like to have a meeting with the firm to determine how they perform their calculation.

On MOTION by Mr. Sebestyen, seconded by Mr. Pass, with all in favor, the proposal from AMTEC for calculation of the Series 2017 A1 and A2 Arbitrage Rebate Reporting, was approved.

D. Field Manager

i. Field Management Report

Mr. Medina presented the Field Management Report, a copy of which was included in the agenda package.

- A claim was submitted for the recent vehicular accident. Staff is awaiting reimbursement.
- The fountain should be complete by Monday. There have been ongoing delays due to staff testing positive for COVID-19. Mr. Medina will be part of a walk-through Wednesday August 12, 2020 at 11:00 a.m., which Mr. Pass will also attend.

- The lake assessment will be done on Tuesday. There should be a full report by August 25, 2020 which will be forwarded to the Board and Ms. Daly.
 - Electrical work on the fountain at Chickasaw will be done within a couple of days. The fountain should be installed next Thursday, according to Solitude Lake Management.
 - There was some sod damage by the County workers. Mr. Medina met with them, and they will be performing the repairs.
- ii. Lexington Pools Estimate**
- The chlorinator on the Avon fountain needs to be replaced in the amount of \$425.

<p>On MOTION by Mr. Pass, seconded by Mr. Sebestyen, with all in favor, the proposal from Lexington Pools for replacement of the chlorinator on the Avon fountain in the amount of \$425, was approved.</p>

The Board and staff addressed miscellaneous items with Mr. Medina.

- Mr. Pass commented proposals should state the location of any work.
 - Mr. DeCrotie, Sr. discussed the landscaping report. There was a proposal in the report to replace 25 irrigation boxes. He believes Servello did the damage. Mr. Cornett indicated they are the same irrigation boxes which were installed when the property was built. Over time, the ground caves them in and they become compromised. A majority of them have to be replaced because they are old.
- iii. HOA Liaison Report**
- Ms. Daly wanted to know about the bids for the wall connecting Windsor and the Home Depot wall, along with the wall behind the warehouse. Mr. Hamstra has been receiving calls from fence contractors for the product and is awaiting installation bids. He will receive bids for work on Pembroke, Home Depot, the small fence on the southeast end of the big lake, and a fourth location. He will give a full number to the Board.
 - Ms. Daly discussed community suggestions for entrance signs by the Newport entrance and other areas. Mr. Sebestyen suggested a fountain as well. This will be addressed at the next walk-through. She would like to address this at the next Board meeting.

- Ms. Suit requested approval for Ms. Daly to proceed with holiday lighting in an amount not to exceed \$17,500. This is the Board's approved budget amount.

On MOTION by Mr. Sebestyen, seconded by Mr. DeCrotie, Sr., with all in favor, the HOA Liaison was authorized to proceed with holiday lighting in an amount not to exceed \$17,500.

- Ms. Daly will ensure the invoices are sent to the District.

SIXTH ORDER OF BUSINESS

Supervisor Requests

- Mr. Sebestyen asked Mr. Hamstra if he received any notification on zoning developments with the City regarding Vista Park. Mr. Hamstra indicated nothing has been submitted to SWFWMD, but he will contact the City.

SEVENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Ms. Edwards, seconded by Mr. Pass, with all in favor, the meeting was adjourned at approximately 12:18 p.m.

Kristen Suit
Secretary

Frank Sebestyen
Chairman

3B.

VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund
For the Period from 7/1/2020 to 8/31/2020
(Sorted by Payee)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	008217	07/16/20	BMZ PARTNERSHIP	43190	Rent Bldg 02	Lease- Building	544031-53902	\$620.00
001	008226	08/06/20	BMZ PARTNERSHIP	43461	RENT BLDG 02	Lease- Building	544031-53902	\$620.00
001	008218	07/16/20	CITY OF ORLANDO	JUL-20	LIGHTING AGRMNT - JULY 2020	Electricity - Streetlighting	543013-53901	\$1,440.39
001	008233	08/13/20	CITY OF ORLANDO	AUG-20	LIGHTING AGREEMENT - AUG 2020	Electricity - Streetlighting	543013-53901	\$1,440.39
001	008212	07/09/20	CLARK, ALBAUGH LLP	17088	REVIEW AGENDA/SIDEWALK CLEANING ISSUE	ProfServ-Legal Services	531023-51401	\$2,758.00
001	008234	08/13/20	CLARK, ALBAUGH LLP	17124	LANDSCAPE ENCROACHMENTS/STORMWATER	ProfServ-Legal Services	531023-51401	\$2,023.35
001	008235	08/13/20	COMPLETE IT SERVICE & COLUTIONS	5469	SET UP ZOOM MEETING OF 08/06/20	Miscellaneous Services	549001-51301	\$50.00
001	008238	08/20/20	CONNOR F. GRAHAM	081020-A	HOLIDAY DECOR - DEPOSIT	Holiday Lighting & Decorations	549940-53901	\$3,878.28
001	008238	08/20/20	CONNOR F. GRAHAM	081020-B	HOLIDAY LIGHTING - DEPOSIT	Holiday Lighting & Decorations	549940-53901	\$4,871.35
001	008236	08/13/20	GENTRY PARK HOA	PE 6-20	MAILBOXES/ENTRANCE LIGHTS	Electricity - Streetlighting	543013-53901	\$25.64
001	008222	07/30/20	INFRAMARK, LLC	53240	JULY MGMT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$4,773.92
001	008222	07/30/20	INFRAMARK, LLC	53240	JULY MGMT FEES	ProfServ-Field Management	531016-53901	\$6,846.33
001	008222	07/30/20	INFRAMARK, LLC	53240	JULY MGMT FEES	Postage and Freight	541006-51301	\$9.00
001	008222	07/30/20	INFRAMARK, LLC	53240	JULY MGMT FEES	Printing and Binding	547001-51301	\$1.90
001	008222	07/30/20	INFRAMARK, LLC	53240	JULY MGMT FEES	GO DADDY - MEMBER RENEWAL	549001-51301	\$3.73
001	008240	08/27/20	INFRAMARK, LLC	54437	AUG MGMT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$4,773.92
001	008240	08/27/20	INFRAMARK, LLC	54437	AUG MGMT FEES	ProfServ-Field Management	531016-53901	\$6,846.33
001	008240	08/27/20	INFRAMARK, LLC	54437	AUG MGMT FEES	Postage and Freight	541006-51301	\$7.50
001	008240	08/27/20	INFRAMARK, LLC	54437	AUG MGMT FEES	Printing and Binding	547001-51301	\$18.35
001	008240	08/27/20	INFRAMARK, LLC	54437	AUG MGMT FEES	WO 861009	546016-53901	\$2,420.00
001	008219	07/16/20	INNERSYNC STUDIO, LTD	18685	QRTRLY WEB SITE/ADA COMPLIANCE	Website Compliance	534397-51301	\$388.13
001	008213	07/09/20	LEXINGTON POOL & MAINTENANCE, LLC	6422	JUNE FOUNTAIN SVCS	Contracts-Fountain	534023-53901	\$600.00
001	008223	07/30/20	LEXINGTON POOL & MAINTENANCE, LLC	6532	FOUNTAIN SVC	Contracts-Fountain	534023-53901	\$600.00
001	008241	08/27/20	LEXINGTON POOL & MAINTENANCE, LLC	6608	AUG FOUNTAIN SVCS	Contracts-Fountain	534023-53901	\$600.00
001	008216	07/10/20	OMAR ORTIZ	000041	50% DOWN FOR NEW FOUNTAIN PUMP	R&M-Fountain	546032-53901	\$3,785.50
001	008242	08/27/20	OMAR ORTIZ	000063	REM BALANCE - ELECTRICAL WORK - FOUNTAIN	R&M-Fountain	546032-53901	\$3,785.50
001	008210	07/02/20	ORLANDO SENTINEL	020798574000	NOTICE OF MEETINGS 5/7, 5/21, 5/28	Legal Advertising	548002-51301	\$1,174.79
001	008243	08/27/20	ORLANDO SENTINEL	023173572000	NOTICE OF PUBLIC HEARING 7/23/20	Legal Advertising	548002-51301	\$972.52
001	DD431	07/15/20	DUKE ENERGY FLORIDA, INC.	062920 ACH	BILL PRD 5/29-6/29/20	Electricity - Streetlighting	543013-53901	\$2,627.13
001	DD432	07/23/20	AT&T - ACH	070520-1037 ACH	BILL PRD 7/5-8/4/20	Communication - Teleph - Field	541005-53901	\$263.45
001	DD433	07/28/20	BRIGHT HOUSE NETWORKS	023029901071220 ACH	BILL PRD 7/11-8/10/20	R&M-Common Area	546016-53901	\$124.06
001	DD434	07/27/20	WASTE CONNECTIONS OF FLORIDA	1287046 ACH	REFUSE REMOVAL JULY 2020	Misc-Contingency	549900-53901	\$136.29
001	DD435	08/10/20	DUKE ENERGY FLORIDA, INC.	071720 ACH	BILL PRD 6/17-7/17/20	Streetlights Gated	543046-53901	\$5,711.98
001	DD435	08/10/20	DUKE ENERGY FLORIDA, INC.	071720 ACH	BILL PRD 6/17-7/17/20	Streetlights Non-Gated	543047-53901	\$9,328.32
001	DD435	08/10/20	DUKE ENERGY FLORIDA, INC.	071720 ACH	BILL PRD 6/17-7/17/20	Electricity - Streetlighting	543013-53901	\$1,092.71
001	DD436	08/20/20	DUKE ENERGY FLORIDA, INC.	072920 ACH	BILL PRD 6/29-7/29/20	Electricity - Streetlighting	543013-53901	\$2,505.24
001	DD437	08/24/20	ORANGE COUNTY UTILITIES	77000-081220	BILL PRD 7/14-8/12/20	Utility - Water & Sewer	543021-53901	\$5,685.66
001	DD438	07/02/20	DUKE ENERGY FLORIDA, INC.	061920 ACH	BILL PRD 5/20-6/19	Streetlights Gated	543046-53901	\$5,693.98
001	DD438	07/02/20	DUKE ENERGY FLORIDA, INC.	061920 ACH	BILL PRD 5/20-6/19	Streetlights Non-Gated	543047-53901	\$9,326.01
001	DD439	07/23/20	ORANGE COUNTY UTILITIES	071320-7700	BILL PRD 6/12-7/13/20	Utility - Water & Sewer	543021-53901	\$5,290.35
001	DD440	07/30/20	AT&T - ACH	071320-2683 ACH	BILL PRD 7/13-8/12/20	Communication - Teleph - Field	541005-53901	\$260.30
001	DD441	07/28/20	AT&T - ACH	071020-9620 ACH	BILL PRD 7/10-8/9/20	Communication - Teleph - Field	541005-53901	\$315.37

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	DD442	07/09/20	DUKE ENERGY FLORIDA, INC.	061720-32261 ACH		Streetlights Gated	543046-53901	\$51.61
001	DD443	07/09/20	DUKE ENERGY FLORIDA, INC.	061720 ACH	BILL PRD 5/18-6/17/20	Streetlights Gated	543046-53901	\$16.64
001	DD443	07/09/20	DUKE ENERGY FLORIDA, INC.	061720 ACH	BILL PRD 5/18-6/17/20	Electricity - Streetlighting	543013-53901	\$962.35
001	DD444	07/03/20	AT&T - ACH	061320-2683	BILL PRD 7/13-7/12/20	Communication - Teleph - Field	541005-53901	\$260.30
001	DD445	08/29/20	AT&T - ACH	13141-081320	BILL PRD 8/13-9/12/20 - IRRIGATION	Communication - Teleph - Field	541005-53901	\$263.11
001	DD446	08/27/20	WASTE CONNECTIONS OF FLORIDA	1291825 ACH	SEPT REFUSE REMOVAL	Misc-Contingency	549900-53901	\$147.08
001	DD447	08/31/20	DUKE ENERGY FLORIDA, INC.	081920 ACH	BILL PRD 7/21-8/19/20	Streetlights Gated	543046-53901	\$5,695.40
001	DD447	08/31/20	DUKE ENERGY FLORIDA, INC.	081920 ACH	BILL PRD 7/21-8/19/20	Streetlights Non-Gated	543047-53901	\$9,328.32
001	DD449	08/28/20	BRIGHT HOUSE NETWORKS	023029901081220ACH	BILL PRD 8/11-9/10/20	R&M-Common Area	546016-53901	\$124.06
001	008220	07/16/20	PEGASUS ENGINEERING	225075	ENGG SVCS THRU MAY 2020	ProfServ-Engineering	531013-51501	\$3,939.87
001	008220	07/16/20	PEGASUS ENGINEERING	225096	SURVEYING AND MAPPING/SURVEY	ProfServ-Engineering	531013-51501	\$5,640.00
001	008237	08/13/20	PEGASUS ENGINEERING	225120	SSMC MAPPING SERVICES	ProfServ-Engineering	531013-51501	\$705.75
001	008237	08/13/20	PEGASUS ENGINEERING	225119	FINALIZED MINUTES - ST. JOHNS RIVER WATER	ProfServ-Engineering	531013-51501	\$5,327.51
001	008244	08/27/20	PEGASUS ENGINEERING	225151	BIDS CENTRAL PARK STORM PIPE	ProfServ-Engineering	531013-51501	\$1,672.49
001	008244	08/27/20	PEGASUS ENGINEERING	225175	SSMC - SURVEYING PROP CORNERS	ProfServ-Engineering	531013-51501	\$2,366.70
001	008214	07/09/20	SERVELLO	16772	JUNE LANDSCAPE MAINT	Contracts-Landscape	534050-53902	\$29,123.40
001	008214	07/09/20	SERVELLO	17089	SEASONAL ANNUALS	Contracts-Annals	534117-53902	\$5,374.12
001	008224	07/30/20	SERVELLO	17016	JULY LANDSCAPE MAINT	Contracts-Landscape	534050-53902	\$29,123.40
001	008224	07/30/20	SERVELLO	17132	FILL PLANTER BEDS W/ANNUALS	R&M-Plant&Tree Replacement	546170-53902	\$540.00
001	008245	08/27/20	SERVELLO	17238	AUG LANDSCAPE MAINT	Contracts-Landscape	534050-53902	\$29,123.40
001	008211	07/02/20	SOLITUDE LAKE MGMT	SMOR-356850	15HP FOUNTAIN 50% DOWN / CHICKASAW	Reserve	568022-58100	\$11,153.25
001	008215	07/09/20	SOLITUDE LAKE MGMT	PI-A00420176	JUNE FOUNTAIN / AERATOR MAINT	Contracts-Fountain	534023-53901	\$513.00
001	008215	07/09/20	SOLITUDE LAKE MGMT	PI-A00420175	JUNE LAKE/POND MGMT	Contracts-Lake and Wetland	534021-53901	\$1,803.00
001	008225	07/30/20	SOLITUDE LAKE MGMT	PI-A00436016	JULY FOUNTAIN/AERATOR MAINT	Contracts-Fountain	534023-53901	\$513.00
001	008225	07/30/20	SOLITUDE LAKE MGMT	PI-A00436015	JULY LAKE/POND MAINT	Contracts-Lake and Wetland	534021-53901	\$1,803.00
001	008227	08/06/20	SOLITUDE LAKE MGMT	SMOR-368158	LAKE #8 ASSESSMENT 50% DEPOSIT	Contracts-Lake and Wetland	534021-53901	\$957.50
001	008227	08/06/20	SOLITUDE LAKE MGMT	PI-A00446689	REPLACE BULB ON FOUNTAIN #8	R&M-Fountain	546032-53901	\$40.50
001	008246	08/27/20	SOLITUDE LAKE MGMT	PI-A00447735	AERATOR REPAIR FOR FOUNTAIN #13	R&M-Fountain	546032-53901	\$1,168.39
001	008246	08/27/20	SOLITUDE LAKE MGMT	PI-A00447738	AERATOR REPAIRS FOUNTAIN #3 & 10B	R&M-Fountain	546032-53901	\$1,982.28
001	008246	08/27/20	SOLITUDE LAKE MGMT	PI-A00447741	COMPLETED AERATOR REPAIRS FNTN #10B	R&M-Fountain	546032-53901	\$2,104.83
001	008246	08/27/20	SOLITUDE LAKE MGMT	PI-A00453334	LAKE/WETLAND MAINT	Contracts-Lake and Wetland	534021-53901	\$292.00
001	008246	08/27/20	SOLITUDE LAKE MGMT	PI-A00454682	FOUNTAIN / AERATOR MAINT	Contracts-Fountain	534023-53901	\$513.00
001	008246	08/27/20	SOLITUDE LAKE MGMT	PI-A00454681	AUG LAKE/POND MGMT	Contracts-Lake and Wetland	534021-53901	\$2,095.00
001	008221	07/16/20	TREETOP PRODUCTS	PB200001459	BIKE RACKS/COVERS/HARDWARE	R&M-Common Area	546016-53901	\$422.66
001	008239	08/20/20	VISTA LAKES CDD	08				

3C.

VISTA LAKES
Community Development District

Financial Report

August 31, 2020

Prepared by:



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VISTA LAKES
Community Development District

Financial Statements

(Unaudited)

August 31, 2020

Balance Sheet
August 31, 2020

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 A1 & A2 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 1,590	\$ -	\$ 1,590
Deposit in Transit - New Bank a/c	30,000	-	30,000
Interest/Dividend Receivables	4,826	-	4,826
Due From Other Funds	-	1,199	1,199
Investments:			
Certificates of Deposit - 12 Months	954,566	-	954,566
Money Market Account	1,239,418	-	1,239,418
Reserve Fund (A-1)	-	28,724	28,724
Reserve Fund (A-2)	-	63,063	63,063
Revenue Fund (A-1)	-	74,949	74,949
Revenue Fund (A-2)	-	113,580	113,580
Deposits	15,891	-	15,891
TOTAL ASSETS	\$ 2,246,291	\$ 281,515	\$ 2,527,806
<u>LIABILITIES</u>			
Accounts Payable	\$ 12,799	\$ -	\$ 12,799
Accrued Expenses	26,540	-	26,540
Accrued Taxes Payable	28	-	28
Due To Other Funds	1,199	-	1,199
TOTAL LIABILITIES	40,566	-	40,566
<u>FUND BALANCES</u>			
Nonspendable:			
Deposits	15,891	-	15,891
Restricted for:			
Debt Service	-	281,515	281,515
Assigned to:			
Operating Reserves	306,532	-	306,532
Reserves - Fences / Walls	264,940	-	264,940
Reserves - Gate/Entry Features	41,859	-	41,859
Reserves - Irrigation System	117,483	-	117,483
Reserves - Other	112,545	-	112,545
Res-Pav/Concrete/Basin/Curb	484,487	-	484,487
Reserves - Ponds / Lakes	219,561	-	219,561
Reserves-Reserve Study	1,247	-	1,247
Unassigned:	641,180	-	641,180
TOTAL FUND BALANCES	\$ 2,205,725	\$ 281,515	\$ 2,487,240
TOTAL LIABILITIES & FUND BALANCES	\$ 2,246,291	\$ 281,515	\$ 2,527,806

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-20 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 6,000	\$ 11,586	193.10%	\$ 316
Hurricane Irma FEMA Refund	-	558	0.00%	-
Interlocal Agreement	40,000	44,082	110.21%	-
Interest - Tax Collector	2,000	1,587	79.35%	-
Special Assmnts- Tax Collector	1,188,895	1,177,418	99.03%	9,575
Special Assmnts- Other	240	958	399.17%	240
Special Assmnts- Discounts	(47,556)	(43,077)	90.58%	-
TOTAL REVENUES	1,189,579	1,193,112	100.30%	10,131
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	5,000	4,800	96.00%	1,000
FICA Taxes	383	367	95.82%	77
ProfServ-Arbitrage Rebate	1,200	-	0.00%	-
ProfServ-Dissemination Agent	1,000	-	0.00%	-
ProfServ-Engineering	15,000	52,022	346.81%	4,039
ProfServ-Legal Services	20,000	23,094	115.47%	4,984
ProfServ-Mgmt Consulting Serv	57,287	52,513	91.67%	4,774
ProfServ-Property Appraiser	2,196	2,196	100.00%	-
ProfServ-Special Assessment	5,330	5,392	101.16%	-
ProfServ-Trustee Fees	8,500	6,963	81.92%	-
Auditing Services	5,500	5,700	103.64%	-
Website Compliance	3,765	2,590	68.79%	-
Postage and Freight	800	346	43.25%	22
Insurance - General Liability	12,250	7,969	65.05%	-
Printing and Binding	2,500	1,397	55.88%	18
Legal Advertising	1,428	2,544	178.15%	-
Miscellaneous Services	1,000	1,879	187.90%	73
Misc-Assessmnt Collection Cost	2,000	1,975	98.75%	-
Office Supplies	550	176	32.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	145,864	172,098	117.99%	14,987
<u>Field</u>				
ProfServ-Field Management	82,156	75,310	91.67%	6,846
Contracts-Lake and Wetland	21,000	23,078	109.90%	4,010
Contracts-Fountain	9,732	12,243	125.80%	1,113
Communication - Teleph - Field	6,540	8,333	127.42%	263

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-20 ACTUAL
Electricity - Streetlighting	72,000	56,192	78.04%	5,038
Utility - Water & Sewer	70,000	64,552	92.22%	5,685
Streetlights Gated	70,000	63,057	90.08%	5,695
Streetlights Non-Gated	115,000	102,103	88.79%	9,328
R&M-Common Area	10,000	12,097	120.97%	2,544
R&M-Fountain	25,000	14,177	56.71%	4,509
Misc-Contingency	12,507	9,914	79.27%	3,041
Holiday Lighting & Decorations	15,000	26,067	173.78%	8,750
Total Field	508,935	467,123	91.78%	56,822
<u>Landscape Services</u>				
Contracts-Landscape	349,480	320,357	91.67%	29,123
Contracts-Landscape Consultant	5,400	1,000	18.52%	-
Contracts-Mulch	30,000	-	0.00%	-
Contracts-Annals	23,457	12,709	54.18%	-
Lease - Building	7,440	6,820	91.67%	620
R&M-Irrigation	30,000	28,463	94.88%	1,231
R&M-Trees and Trimming	10,000	7,956	79.56%	-
R&M-Plant&Tree Replacement	40,000	25,532	63.83%	1,640
Total Landscape Services	495,777	402,837	81.25%	32,614
<u>Reserves</u>				
Reserve	92,300	58,181	63.03%	26,073
Total Reserves	92,300	58,181	63.03%	26,073
<u>TOTAL EXPENDITURES & RESERVES</u>				
	1,242,876	1,100,239	88.52%	130,496
Excess (deficiency) of revenues				
Over (under) expenditures	(53,297)	92,873		(120,365)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(53,297)	-	0.00%	-
<u>TOTAL FINANCING SOURCES (USES)</u>	(53,297)	-	0.00%	-
Net change in fund balance	\$ (53,297)	\$ 92,873		\$ (120,365)
FUND BALANCE, BEGINNING (OCT 1, 2019)	2,112,852	2,112,852		
FUND BALANCE, ENDING	\$ 2,059,555	\$ 2,205,725		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-20 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 500	\$ 2,048	409.60%	\$ 3
Interest - Tax Collector	200	1,989	994.50%	-
Special Assmnts- Tax Collector	743,127	736,697	99.13%	4,208
Special Assmnts- Discounts	(29,725)	(27,625)	92.94%	-
TOTAL REVENUES	714,102	713,109	99.86%	4,211
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessmnt Collection Cost	14,862	1,283	8.63%	-
Total Administration	14,862	1,283	8.63%	-
<u>Debt Service</u>				
Principal Debt Retirement A-1	192,000	192,000	100.00%	-
Principal Debt Retirement A-2	263,000	263,000	100.00%	-
Interest Expense Series A-1	93,868	93,868	100.00%	-
Interest Expense Series A-2	156,114	156,114	100.00%	-
Total Debt Service	704,982	704,982	100.00%	-
TOTAL EXPENDITURES	719,844	706,265	98.11%	-
Excess (deficiency) of revenues Over (under) expenditures	(5,742)	6,844		4,211
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(5,742)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(5,742)	-	0.00%	-
Net change in fund balance	\$ (5,742)	\$ 6,844		\$ 4,211
FUND BALANCE, BEGINNING (OCT 1, 2019)	274,671	274,671		
FUND BALANCE, ENDING	\$ 268,929	\$ 281,515		

Notes to the Financial Statements
August 31, 2020

General Fund

► **Assets**

■ **Cash and Investments** - In order to maximize liquidity, the District has invested in various CDs with varying maturities and Money Market Accounts (See Cash & Investments Report).

■ **Interest/Dividend Receivables** - Accruals for CD's @ 9/30/19.

■ **Deposits** - Duke Energy and OCU utility deposits.

► **Liabilities**

■ **Accounts Payable** - Invoices for current month but not paid in current month.

■ **Accrued Expenses** - Fountain repairs, Home Depot purchases for Hand sanitizer / St. Augustine Sod & Capital Improvements.

■ **Accrued Taxes Payable** - Payroll Taxes.

■ **Due to Other Funds** - Funds owed to Debt service for Tax Assessments collected.

► **Fund Balance**

■ **Assigned To:** To be assigned by the board.

Operating Reserves	\$	306,532
Fences, Walls		264,940
Gates, Entry Features		41,859
Irrigation System		117,483
Other		112,545
Pavement, Concrete, Catch Basins, Curb Inlets		484,487
Ponds, Lakes		219,561
Reserve Study		1,247

Total Reserves	\$	1,548,654
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Notes to the Financial Statements
August 31, 2020

Financial Overview / Highlights

Revenues

Total General Fund Non-Ad Valorem assessments are 99% collected.

Interlocal Agreement - Reimbursement from City of Orlando Electric.

Total General Fund expenditures and reserves are at 89% below the prorated 92% of the adopted budget.

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

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
ProfServ-Engineering	\$ 15,000	\$ 52,022	347%	Engineering issues regarding the Gentry Park drainage and parking issues, requirements associated with the Chickasaw Trail directional drill project, plans to modify Vista Lakes outfall system, Reserve Study report, Sidewalk repair & bids for central park storm pipe.
ProfServ-Legal	\$ 20,000	\$ 23,000	115%	Legal expenses higher than budget amount.
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	\$ 8,500	\$ 6,963	82%	Trustee Fees paid in full.
Auditing Services	\$ 5,500	\$ 5,700	104%	Auditing fees are paid in full.
Insurance- General Liability	\$ 12,250	\$ 7,969	65%	Insurance is paid in full for: Public Officials Employment Liability, General Liability, Property & Inland Marine coverage.
Miscellaneous Services	\$ 1,000	\$ 1,879	188%	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>				
Contracts-Lake & Wetland	\$ 21,000	\$ 23,078	110%	Price increase from \$1,750 to \$1,803 per month plus incidentals.
Contracts-Fountain	\$ 9,732	\$ 12,243	126%	Two vendors are doing the monthly fountain services.
Communication-Telephone	\$ 6,540	\$ 8,333	127%	Telephone fees higher than budgeted amount.
R&M Common Area	\$ 10,000	\$ 12,097	121%	Inframark maintenance fees not budgeted for in August.
Holiday Lighting & Decorations	\$ 15,000	\$ 26,067	174%	Deposits have been made for the current year.
<u>Landscape Services</u>				
Contracts-Landscape Consultant	\$ 5,400	\$ 1,000	19%	Not a monthly service.
R&M-Trees and Trimming	\$ 10,000	\$ 7,956	80%	Tree removals have been done and bubblers have been installed.

Notes to the Financial Statements
August 31, 2020

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
<u>Reserves</u>				
Reserve	\$ 92,300	\$ 58,181	63%	Fence repairs, new 7.5HP & 15 HP fountain pumps with new impeller & Stormwater pipeline cleaning.

2017 Debt Service Fund

- **Interest Expense** - Interest Expense on Series A -1 & 2 are paid in full.
- **Principal Payment** - Principal payments on Series A-1 & 2 are paid in full.

VISTA LAKES
Community Development District

Supporting Schedules

August 31, 2020

**Non-Ad Valorem Special Assessments - Orange County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2020**

					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 2020				\$ 1,932,022	\$ 1,188,895 62%	\$ 743,127 38%
11/12/19	\$ 9,713	\$ 539	\$ -	\$ 10,252	\$ 6,243	\$ 4,009
11/18/19	45,531	1,890	-	47,421	30,409	17,012
11/22/19	74,516	3,105	-	77,621	49,501	28,120
12/09/19	270,898	11,287	-	282,185	172,892	109,293
12/16/19	236,609	9,859	-	246,468	151,090	95,377
12/23/19	55,966	2,332	-	58,298	36,152	22,146
01/13/20	723,471	30,143	-	753,614	451,050	302,564
02/18/20	142,996	5,958	-	148,955	91,653	57,301
03/16/20	60,926	2,631	3,258	66,815	40,505	26,310
03/23/20	75,889	2,640	-	78,529	50,123	28,406
04/13/20	41,917	891	-	42,808	28,683	14,126
05/18/20	26,912	275	-	27,188	18,020	9,167
06/15/20	32,700	(23)	-	32,677	22,000	10,677
07/13/20	28,327	(825)	-	27,502	19,523	7,979
08/17/20	13,783	-	-	13,783	9,575	4,208
TOTAL	\$ 1,840,155	\$ 70,702	\$ 3,258	\$ 1,914,115	\$ 1,177,418	\$ 736,697
% COLLECTED				99%	99%	99%
TOTAL OUTSTANDING				\$ 17,907	\$ 11,477	\$ 6,430

Cash and Investment Report
August 31, 2020

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND				
Checking Account - Operating	SunTrust	N/A	0.04%	\$ 1,590
Certificate of Deposit - 12 Months	BankUnited	2/27/2021	1.45%	\$ 105,305
Certificate of Deposit - 12 Months	BankUnited	2/27/2021	1.45%	\$ 105,305
Certificate of Deposit - 12 Months	BankUnited	9/17/2020	1.89%	\$ 268,063
Certificate of Deposit - 12 Months	BankUnited	9/17/2020	1.89%	\$ 268,063
Certificate of Deposit - 12 Months	BankUnited	11/1/2020	2.35%	\$ 103,914
Certificate of Deposit - 12 Months	BankUnited	11/1/2020	2.35%	\$ 103,914
Subtotal 12 Mo. CD's				\$ 954,566
Money Market Account	BankUnited	N/A	0.25%	\$ 1,239,418
DEBT SERVICE FUND				
Series 2017 A-1 Reserve account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 28,724
Series 2017 A-2 Reserve account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 63,063
Series 2017 A-1 Revenue account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 74,949
Series 2017 A-2 Revenue account				
US Bank Open-Ended Interest Bearing Commercial Paper	US Bank	N/A	0.02%	\$ 113,580
Subtotal Debt Service Fund				\$ 280,316
Total				\$ 2,475,890

Vista Lakes CDD

Bank Reconciliation

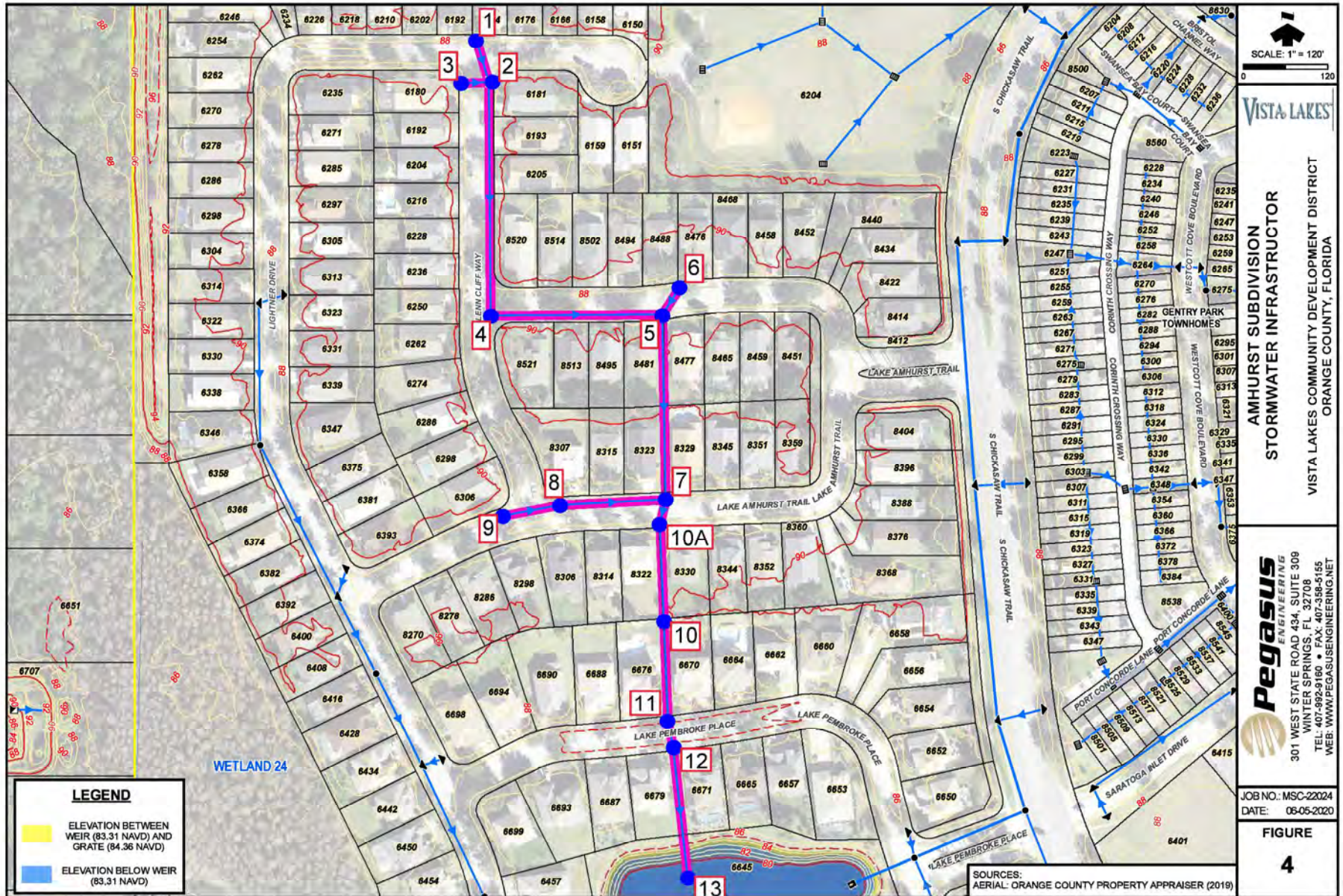
Bank Account No. 2505 SunTrust Bank GF
Statement No. 08-20
Statement Date 8/31/2020

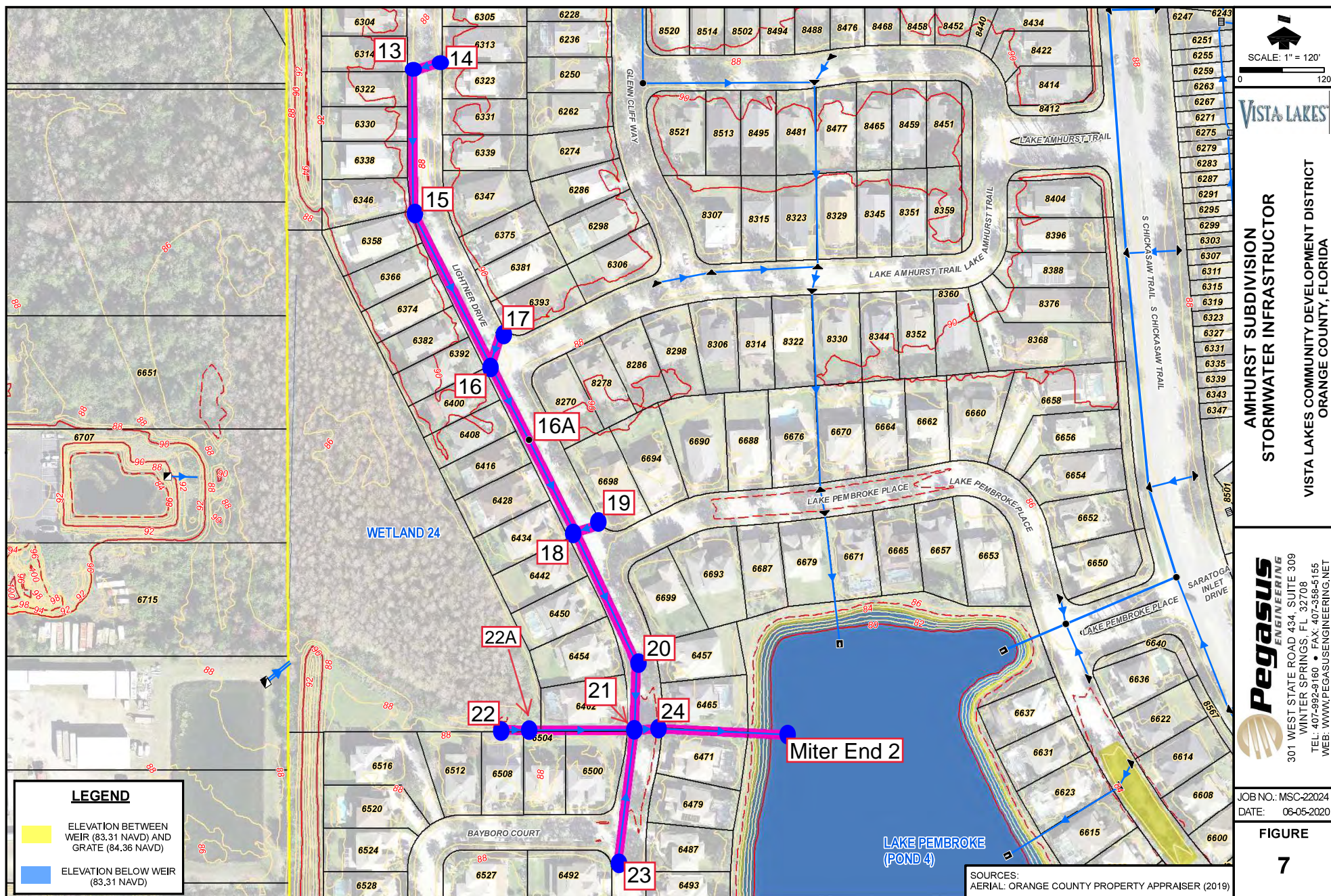
G/L Balance (LCY)	1,589.72	Statement Balance	57,343.31
G/L Balance	1,589.72	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	57,343.31
Subtotal	1,589.72	Outstanding Checks	55,753.59
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	1,589.72	Ending Balance	1,589.72
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
8/11/2020	Payment	008230	FRANK J. SEBESTYEN	184.70	0.00	184.70
8/11/2020	Payment	008232	PAULA Z. EDWARDS	184.70	0.00	184.70
8/27/2020	Payment	008240	INFRAMARK, LLC	14,066.10	0.00	14,066.10
8/27/2020	Payment	008244	PEGASUS ENGINEERING	4,039.19	0.00	4,039.19
8/27/2020	Payment	008245	SERVELLO	29,123.40	0.00	29,123.40
8/27/2020	Payment	008246	SOLITUDE LAKE MGMT	8,155.50	0.00	8,155.50
Total Outstanding Checks.....				55,753.59		55,753.59

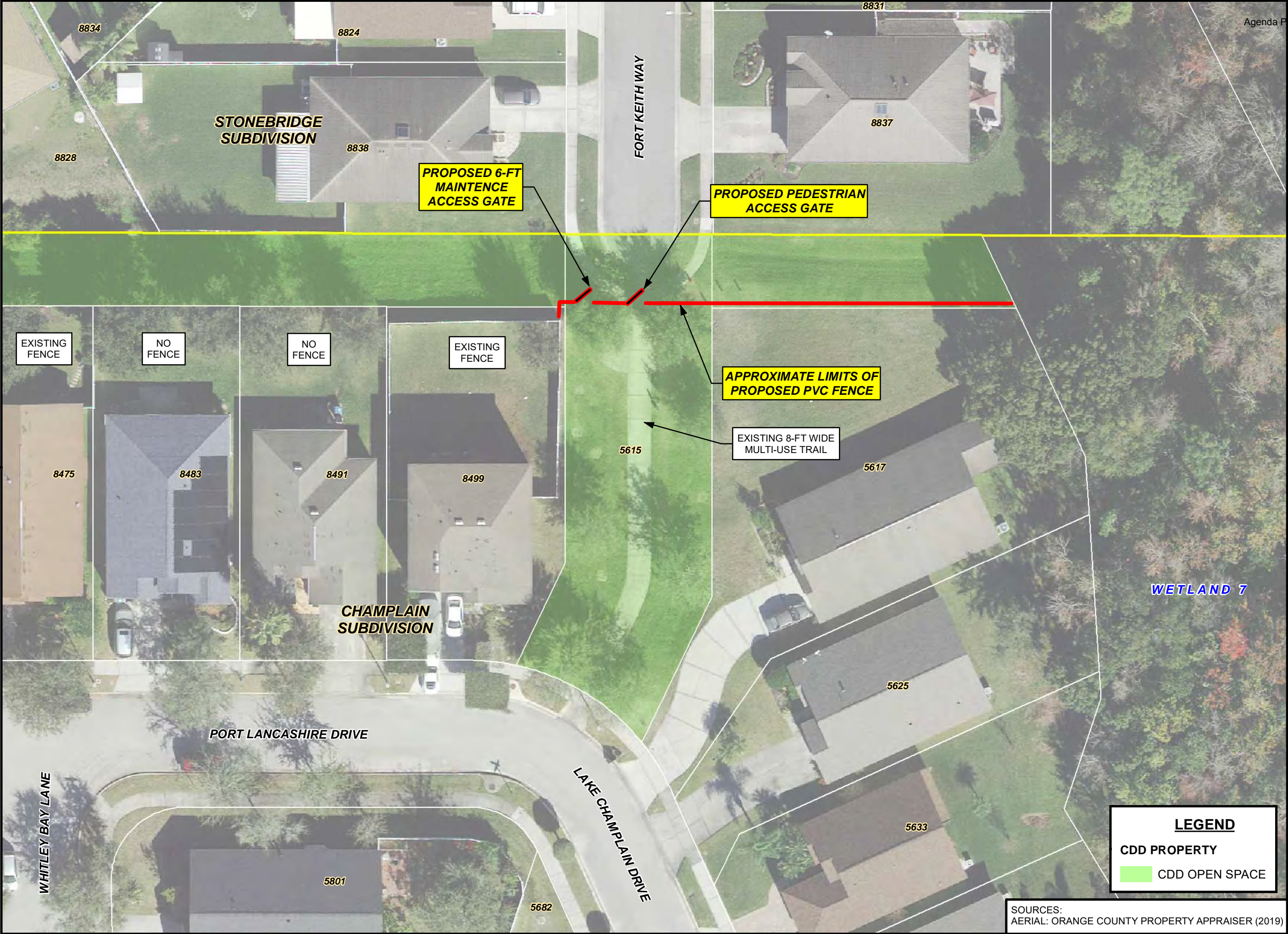
Fourth Order of Business

4.A.i.





4.A.ii.



**CHAMPLAIN SUBDIVISION
PROPOSED SECURITY FENCE**

VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA

Pegasus
ENGINEERING

301 WEST STATE ROAD 434, SUITE 309
WINTER SPRINGS, FL 32708
TEL: 407-992-9160 • FAX: 407-358-5155
WEB: WWW.PEGASUSENGINEERING.NET

JOB NO.: MSC-22024
DATE: 09-21-2020

FIGURE
1

LEGEND

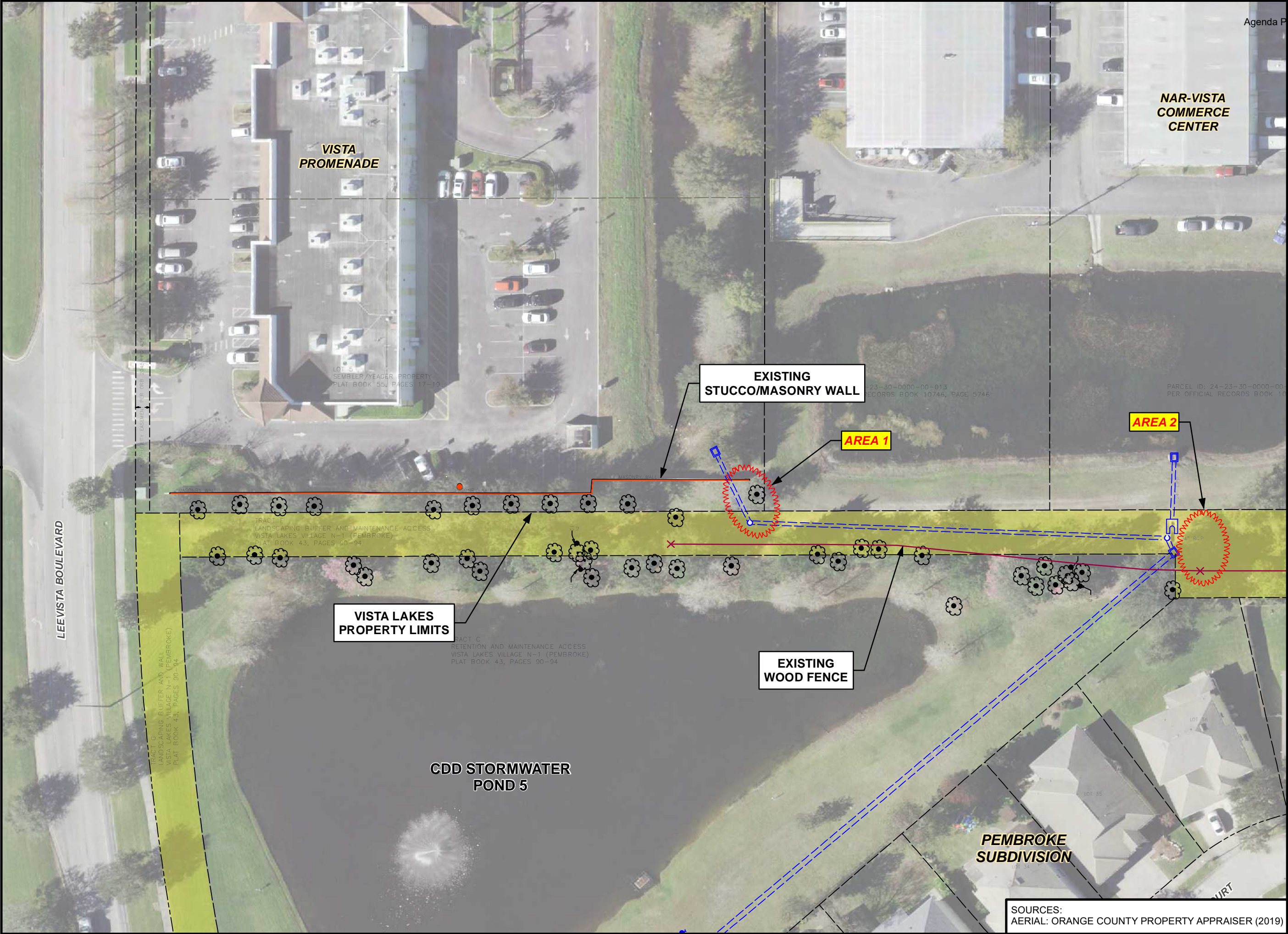
CDD PROPERTY

CDD OPEN SPACE

SOURCES:
AERIAL: ORANGE COUNTY PROPERTY APPRAISER (2019)



4.A.iii.



**PEMBROKE SUBDIVISION
PROPOSED PRIVACY WALL**

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

Pegasus
ENGINEERING

301 WEST STATE ROAD 434, SUITE 309
WINTER SPRINGS, FL 32708
TEL: 407-992-9160 • FAX: 407-358-5155
WEB: WWW.PEGASUSENGINEERING.NET

JOB NO.: MSC-22024
DATE: 09-21-2020

FIGURE
1

SOURCES:
AERIAL: ORANGE COUNTY PROPERTY APPRAISER (2019)





4.A.iv.

Vista Park Community Meeting

869 9933 8283

Canin Associates

PD Approved Development Plan

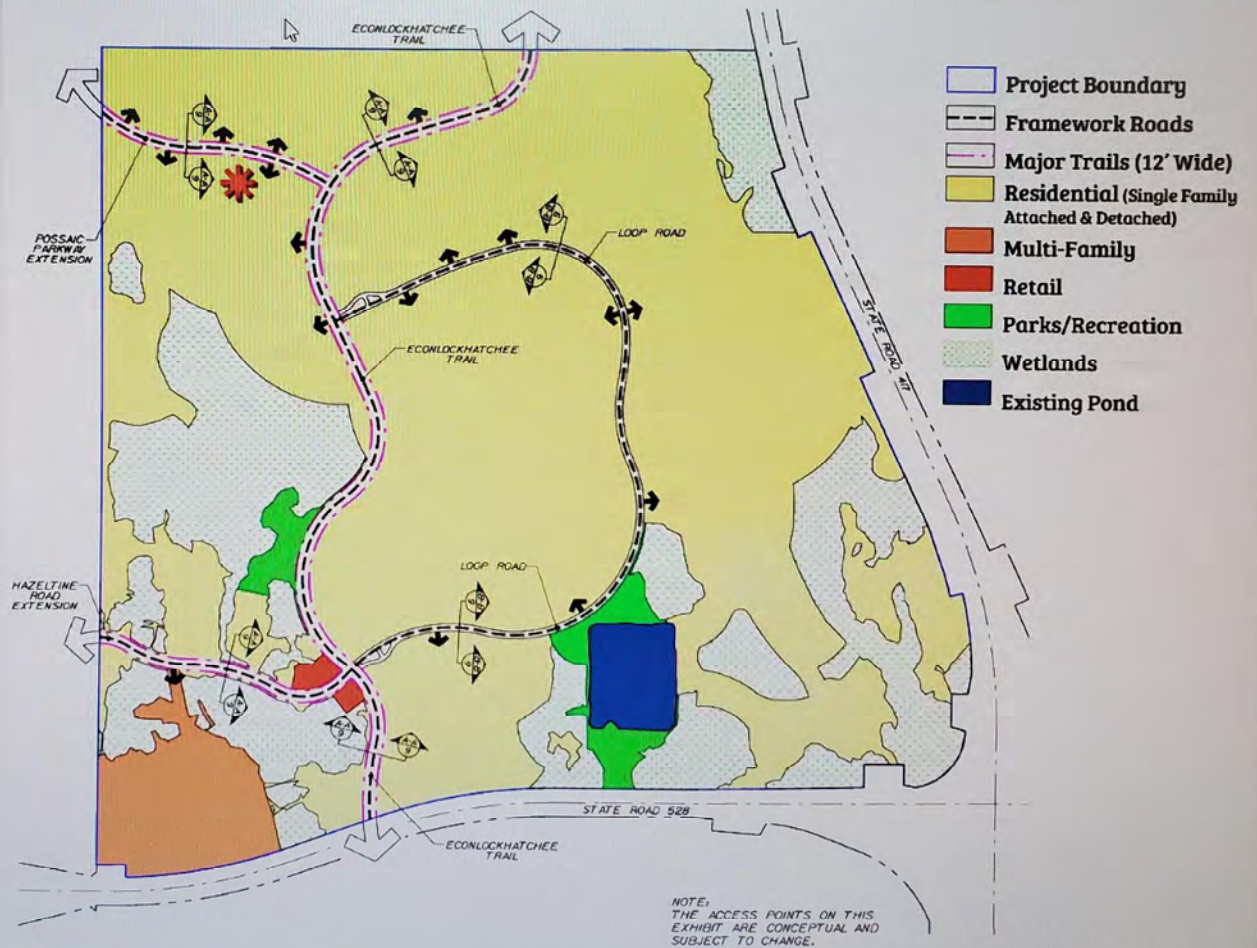
Site Data

Office	20,000 sq. ft.
Retail	80,000 sq. ft.
Residential (Single Family, Townhouse, for sale Condo or Flat)	3,300 Units
Multifamily Apartments	1,000 Units
Total Units	4,300 Units

30-acre city park

Fire station (2 acre)

Police substation (2 acre)

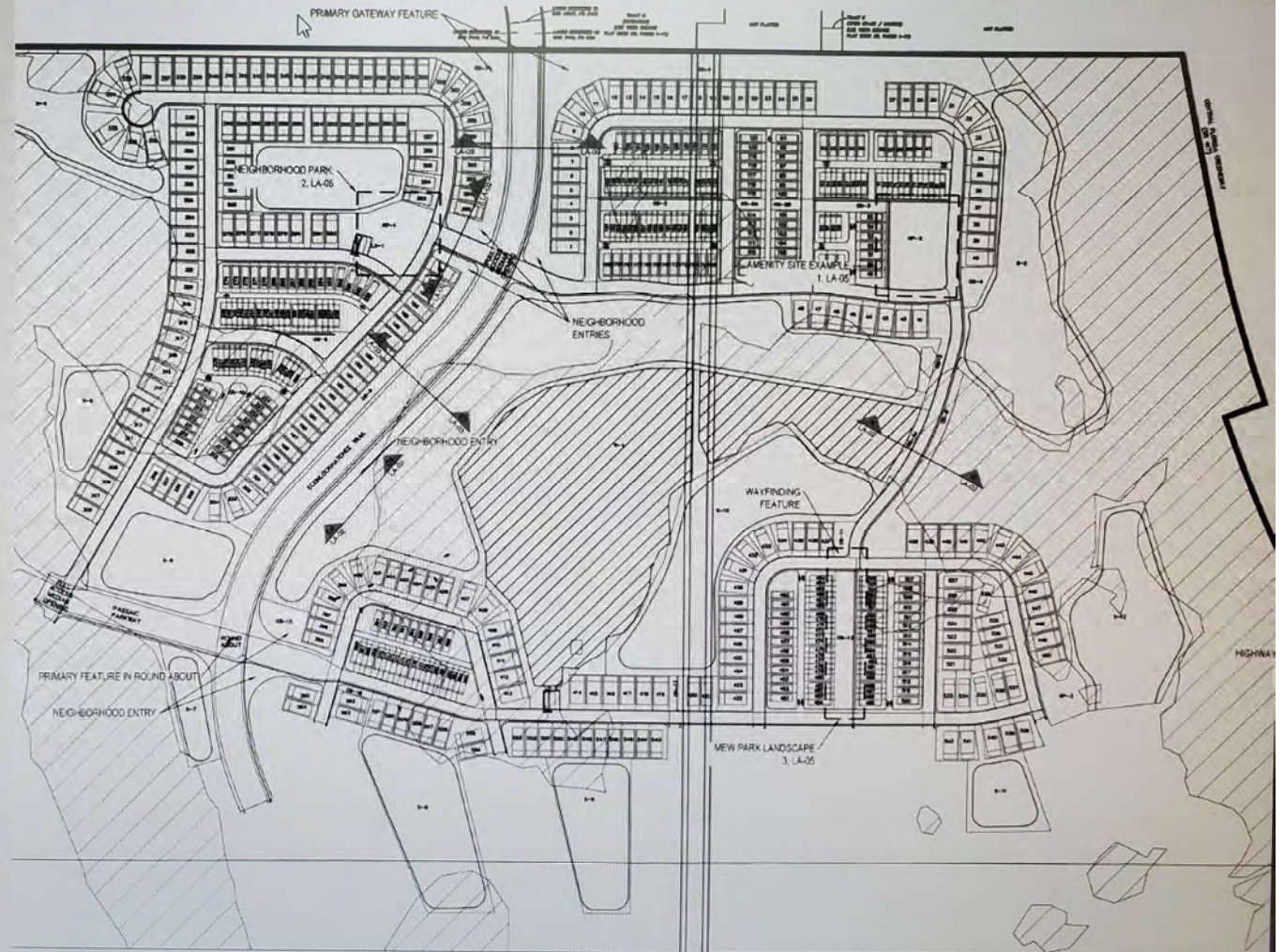




Phase 1 SPMP



Key Map:



4.A.v.



SCALE: 1" = 200'

0 200

VISTA LAKES

**WINDSOR SUBDIVISION
PROPOSED PRIVACY FENCE**
VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA

Pegasus
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FIGURE

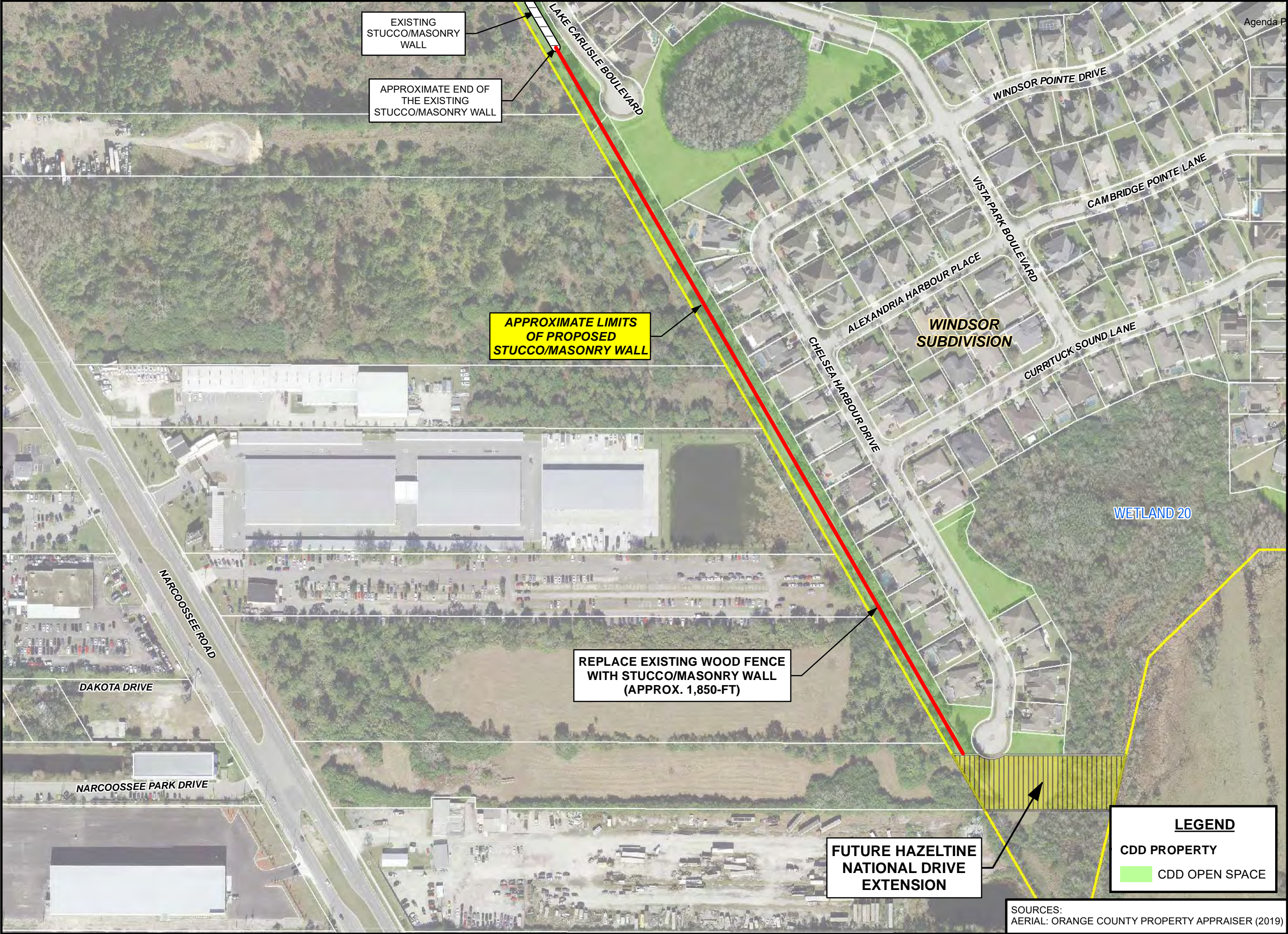
1







4.A.vi.



LEGEND

CDD PROPERTY

CDD OPEN SPACE

SOURCES:
AERIAL: ORANGE COUNTY PROPERTY APPRAISER (2019)





4.A.vii.



SCALE: 1" = 30'



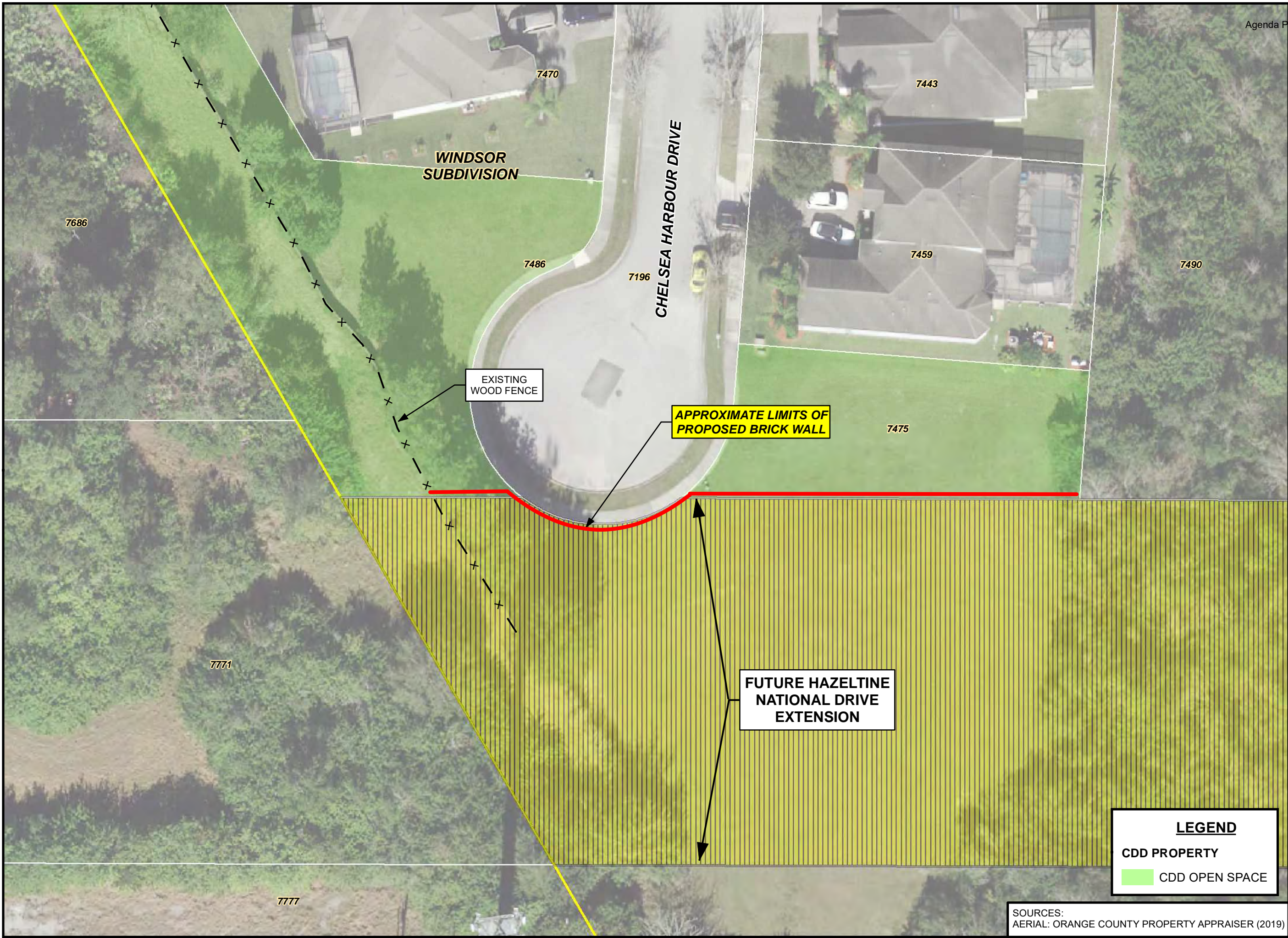
**WINDSOR SUBDIVISION
PROPOSED SECURITY FENCE**
VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA

Pegasus
ENGINEERING
301 WEST STATE ROAD 434, SUITE 309
WINTER SPRINGS, FL 32708
TEL: 407-992-9160 • FAX: 407-358-5155
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JOB NO.: MSC-22024
DATE: 09-21-2020

FIGURE

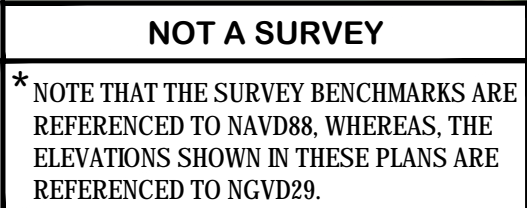
1



LEGEND
CDD PROPERTY
CDD OPEN SPACE

SOURCES:
AERIAL: ORANGE COUNTY PROPERTY APPRAISER (2019)

4.A.viii.



REVISIONS			ENGINEER OF RECORD	 Pegasus ENGINEERING 301 WEST STATE ROAD 434, SUITE 309 WINTER SPRINGS, FLORIDA 32708 CERTIFICATE OF AUTHORIZATION NO. 27770	VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT 8841 LEE VISTA BOULEVARD ORLANDO, FLORIDA 32829	VISTA LAKES - WARWICK VILLAGE POND 9 OUTFALL STRUCTURE MODIFICATIONS	SHEET NO.
NO.	DATE	DESCRIPTION	JANUARY 6, 2020				
			PRELIMINARY				
			GREGORY A. TEAGUE, P.E.				
			FLORIDA REGISTRATION NO. 47663				
						SITE PLAN AND SURVEY BENCHMARKS	4

PROPOSED DRAINAGE STRUCTURES

PD-01 N 1503424.93, E 572052.06
CONSTRUCT PIPE END TREATMENT
MES, 24" PIPE, 4:1
FDOT INDEX NOS. 430-021
INV. EL. 77.67

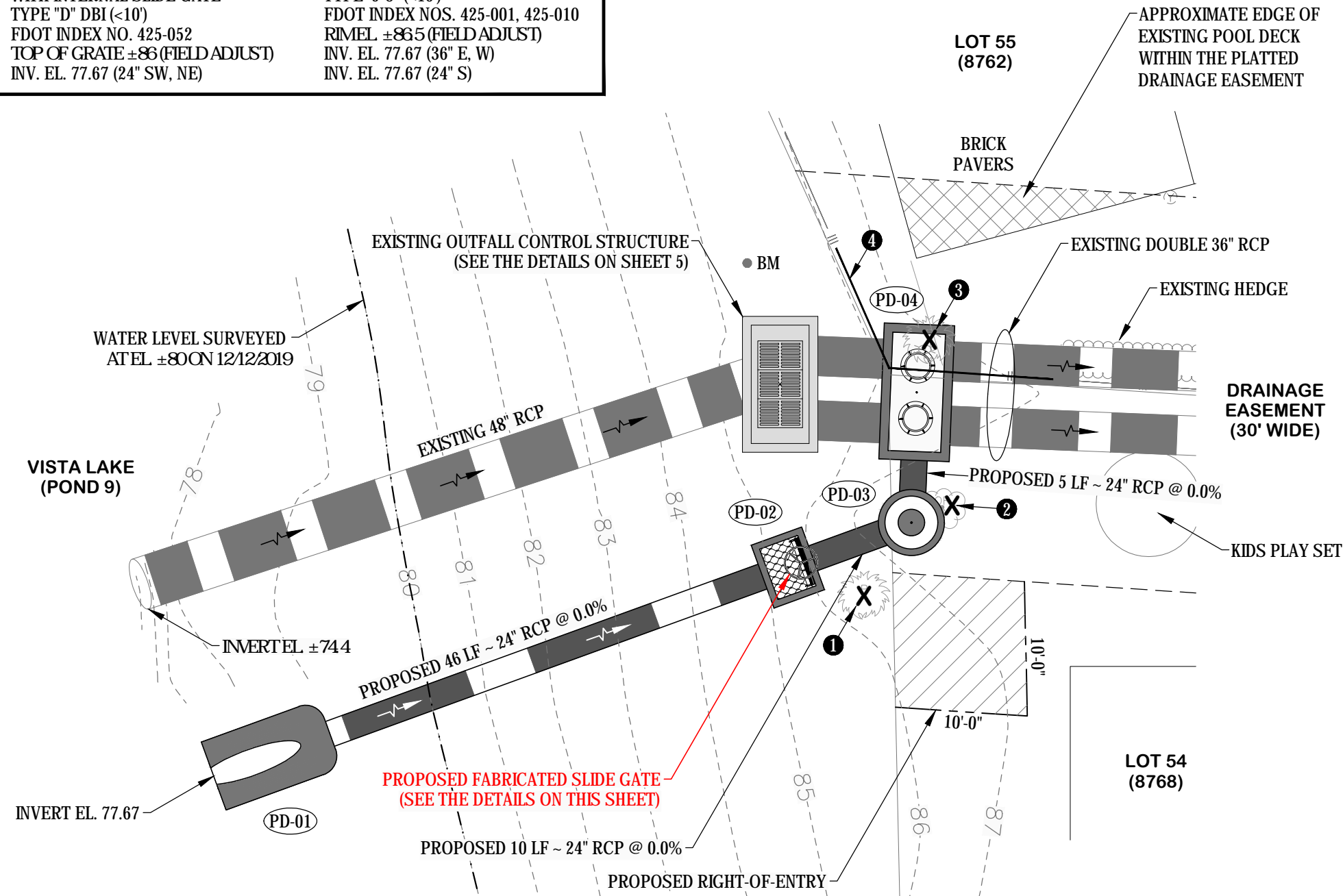
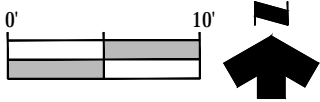
PD-02 N 1503440.79, E 572095.69
CONSTRUCT DRAINAGE INLET
WITH INTERNAL SLIDE GATE
TYPE "D" DBI (<10')
FDOT INDEX NO. 425-052
TOP OF GRATE ±86 (FIELD ADJUST)
INV. EL. 77.67 (24" SW, NE)

PD-03 N 1503444.20, E 572105.09
CONSTRUCT DRAINAGE MANHOLE
TYPE "P-8" (<10')
FDOT INDEX NOS. 425-001, 425-010
RIMEL ±87 (FIELD ADJUST)
INV. EL. 77.67 (24" SW, N)

PD-04 N 1503454.11, E 572105.49
CONSTRUCT DRAINAGE MANHOLE
TYPE "J-8" (<10')
FDOT INDEX NOS. 425-001, 425-010
RIMEL ±86.5 (FIELD ADJUST)
INV. EL. 77.67 (36" E, W)
INV. EL. 77.67 (24" S)

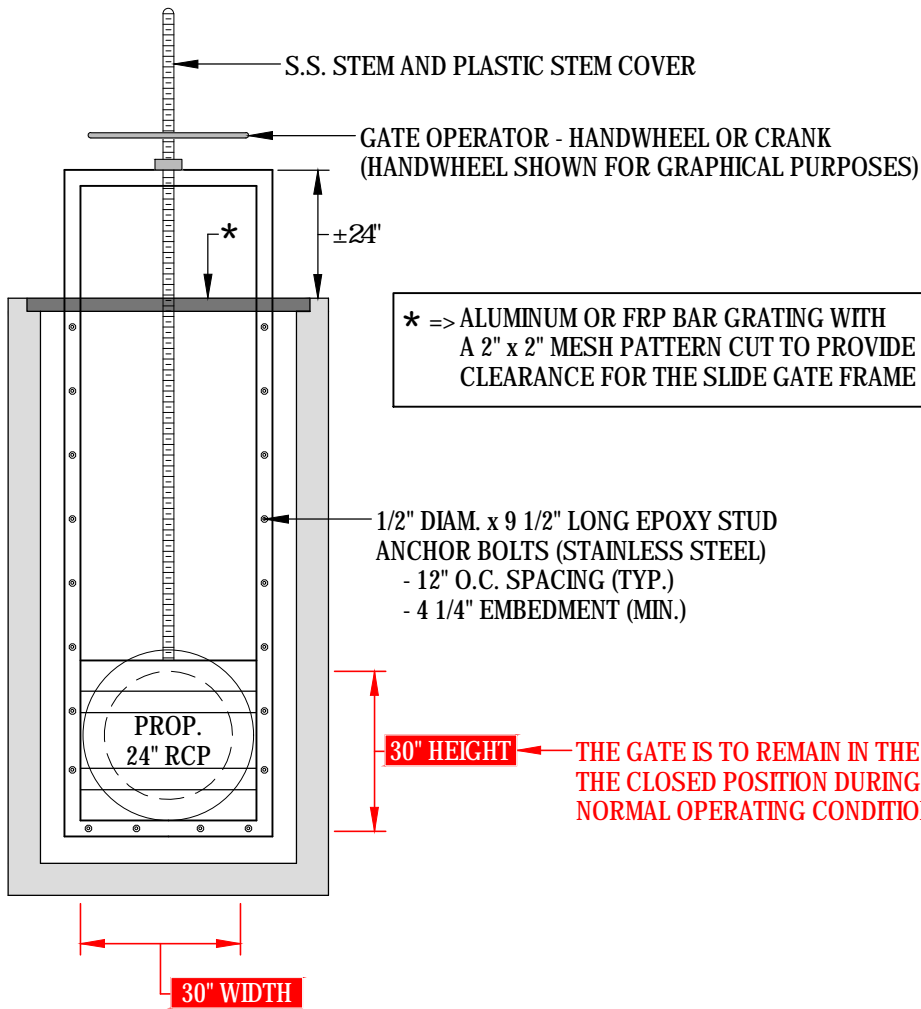
LEGEND

- 1 REMOVE EXISTING PALM TREE
- 2 REMOVE EXISTING ORANGE TREE
- 3 REMOVE EXISTING PALM TREE AND LANDSCAPE LIGHTING
- 4 REMOVE EXISTING METAL FENCE (±25 LF)



FABRICATED SLIDE GATE

NOT TO SCALE



GENERAL SPECIFICATIONS

- 1. HYDRO GATE MODEL HG561 30x30 FABRICATED SLIDE GATE OR APPROVED "EQUAL".
 - SELF CONTAINED, WALL MOUNTED WITH RISING STEM
 - STAINLESS STEEL FRAME, SLIDE AND FASTENERS



12000 EAST 47TH AVE., SUITE 200
DENVER, CO 80239
800-678-8228 | 303-288-7873
www.hydrogate.com

- 2. THE CONTRACTOR MAY SUBMIT EQUIVALENT PRODUCTS FOR REVIEW AND APPROVAL IF THE DESIGN AND OPERATING SPECIFICATIONS MEET OR EXCEED THESE SPECIFICATIONS.
- 3. THE CONTRACTOR SHALL SUBMIT SHOP AND/OR LAYOUT DRAWINGS FOR THE SLIDE GATE, CONNECTION DETAILS AND BAR GRATING TO THE OWNER FOR REVIEW AND APPROVAL BEFORE PLACING ORDERS OR COMMENCING FABRICATION.



THIS SITE PLAN WAS DEVELOPED
USING A TOPOGRAPHIC SURVEY
DATED DECEMBER 12, 2019

PLAN
SCALE AS SHOWN

REVISIONS		
NO.	DATE	DESCRIPTION

ENGINEER OF RECORD
JANUARY 6, 2020
PRELIMINARY
GREGORY A. TEAGUE, P.E.
FLORIDA REGISTRATION NO. 47663

Pegasus
ENGINEERING
301 WEST STATE ROAD 434, SUITE 309
WINTER SPRINGS, FLORIDA 32708
CERTIFICATE OF AUTHORIZATION NO. 27770

**VISTA LAKES COMMUNITY
DEVELOPMENT DISTRICT**

8841 LEE VISTA BOULEVARD
ORLANDO, FLORIDA 32829

VISTA LAKES - WARWICK VILLAGE
POND 9 OUTFALL STRUCTURE MODIFICATIONS

PROPOSED OUTFALL
STRUCTURE DETAILS

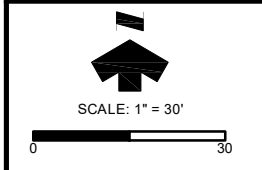
SHEET
NO.

6

4.A.ix.



SOURCES:
AERIAL: ORANGE COUNTY PROPERTY APPRAISER (2019)



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WINTER SPRINGS, FL 32708
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5509 FLORENCE HARBOR DRIVE
VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA

JOB NO.: MSC-22024
DATE: 09/14/2020
FIGURE
1





4.A.x.

MEETING MINUTES

Vista Lakes Wetland Management Meeting Monday, September 21, 2020, 1:30 PM

Attendees:

- David Eunice, SJRWMD
- Jeff Cornett, Servello
- Scott Feliciano, Servello
- Carla Daly, HOA liaison
- William Pass, Vista Lakes CDD Board Member
- Jorge, Inframark
- Beth Whitehart, P.E., Pegasus Engineering

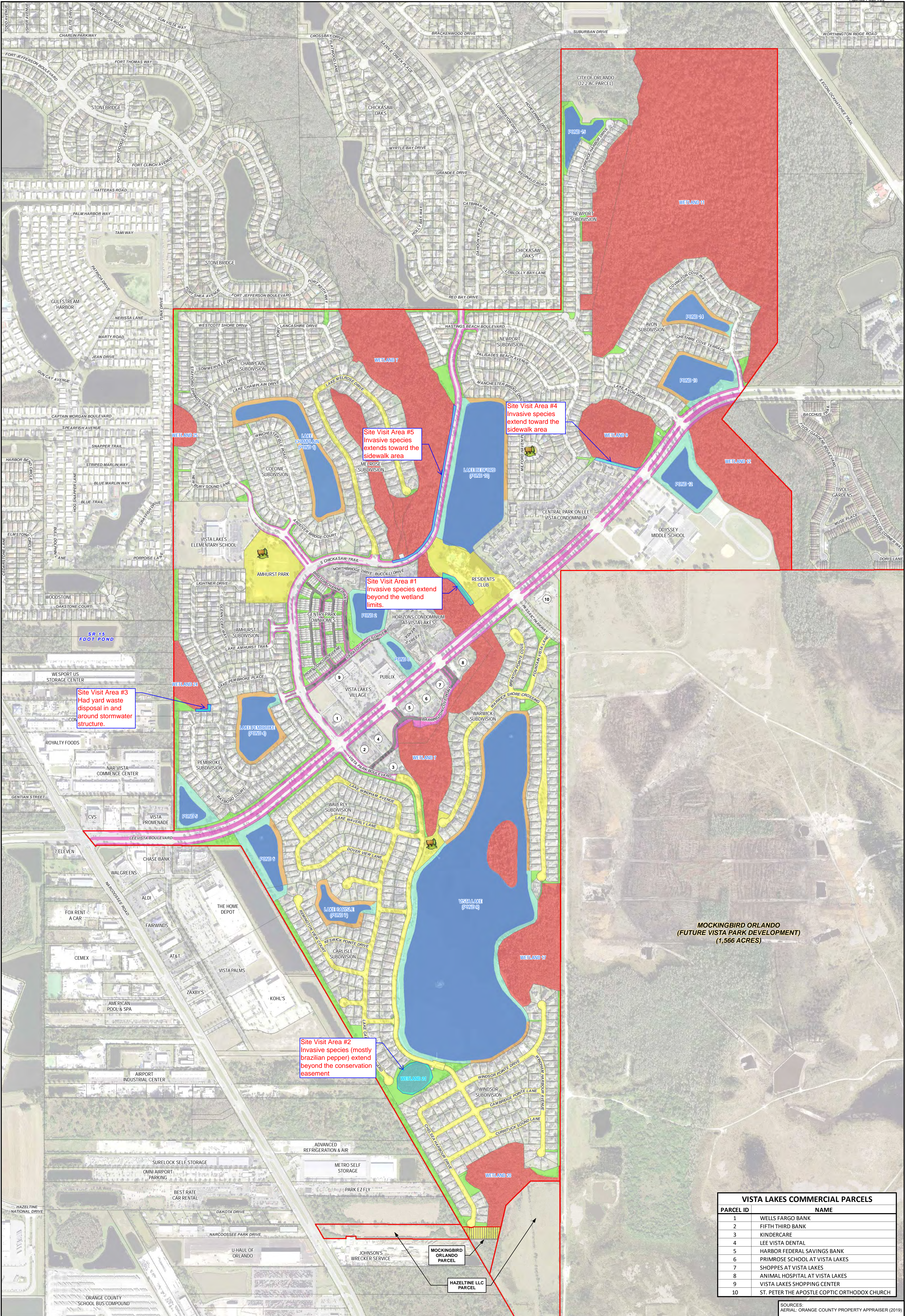
Topics of Discussion / Action Items:

The attendees visited five (5) wetland locations within the existing Vista Lakes Community to observe the current conditions and discuss maintenance activities. Please refer to the attached figure for site visit locations.

- 1) Mr. David Eunice (SJRWMD) requested that a maintenance plan be submitted to the District for review prior to the maintenance activities taking place. Specifically, the maintenance plan shall include the following items:
 - a) A depiction of the limits of the maintenance work.
 - b) A description of the maintenance work to be completed (i.e. exotic species removal, landscape debris removal).
 - c) A description of the methods and equipment to be used (i.e., chain saw, tree trimmers, etc).
 - d) A description of proposed disposal practices related to the clipped materials. Note that upon invasive species removal, collected materials must be hauled off and must not be thrown back into the wetlands.
 - e) A list of District-approved herbicides proposed to be applied to invasive plants' trunks following trimming. The following is a link to a list of herbicides registered for use in Florida Waters: <https://plants-archive.ifas.ufl.edu/manage/developing-management-plans/chemical-control-considerations/herbicides-registered-for-use-in-florida-waters/>
 - f) A description of the project phasing (if applicable) and proposed tentative schedule.

- 2) If a large number of invasive species are removed within the existing conservation easement, it may be necessary to fill vacant areas with approved wetland plantings. Mr. Eunice stated that he would like to make a second site visit after the maintenance work is complete to determine if wetland plantings will be warranted.
- 3) The 2019 List of Florida Exotic Pest Plant Species is attached for reference. Some of the common invasive species that were mentioned during the meeting included: Brazilian Pepper, Melaleuca, and Earleaf.
- 4) The following describes the expected order of communication for the project:
 - Mr. Jeff Cornett (Servello) will coordinate with Mr. Ariel Medina (Inframark) to determine priority areas and develop a work plan and associated costs.
 - The proposed work plan(s) will be submitted to Ms. Beth Whitehart (Pegasus Engineering) to determine if the plans require approval by the Vista Lakes CDD board.
 - Following board approval, Pegasus Engineering will coordinate the work plan approval with David Eunice (SJRWMD).





VISTA LAKES COMMERCIAL PARCELS	
PARCEL ID	NAME
1	WELLS FARGO BANK
2	FIFTH THIRD BANK
3	KINDER CARE
4	LEE VISTA DENTAL
5	HARBOR FEDERAL SAVINGS BANK
6	PRIMROSE SCHOOL AT VISTA LAKES
7	SHOPPES AT VISTA LAKES
8	ANIMAL HOSPITAL AT VISTA LAKES
9	VISTA LAKES SHOPPING CENTER
10	ST. PETER THE APOSTLE COPTIC ORTHODOX CHURCH

SOURCES:
AERIAL: ORANGE COUNTY PROPERTY APPRAISER (2019)



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WINTER SPRINGS, FL 32708
TEL: 407-892-9190 • FAX: 407-358-6155
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SCALE: 1" = 400'

LEGEND

- Vista Lakes Development Limits
- Parcel Line
- Vista Lakes Parks
- Vista Lakes Commercial Parcels
- Parcel ID

- CDD LAKES (SIDE SLOPES) (17.96 ACRES)
- CDD LAKES (SIDE SLOPES) BEHIND HOUSES (1.13 ACRES)
- CDD OPEN SPACE/PARKS (30.85 ACRES)
- CDD OPEN SPACE WITHIN RIGHT-OF-WAY (R/W) (22.06 ACRES)

- CDD LAKES (WATERBODIES)
- CDD ROADS
- CDD WETLANDS
- FUTURE CITY R/W TO BE MAINTAINED BY CDD
- FUTURE CITY R/W TO BE MAINTAINED BY OTHERS
- HOA (MASTER ASSOCIATION)



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

JOB NO.: MSC-22024
DATE: 03/12/2020

**CDD
EXHIBIT**



For more information on
invasive exotic plants
including links to related
web pages, visit:
www.fleppc.org

FLEPPC List Definitions:

Exotic—a species introduced to Florida, purposefully or accidentally, from a natural range outside of Florida. **Native**—a species whose natural range includes Florida. **Naturalized exotic**—an exotic that sustains itself outside cultivation (it is still exotic; it has not “become” native).

Invasive exotic— an exotic that has not only naturalized, but is expanding on its own in Florida native plant communities.

Zone: N = north, **C** = central, **S** = south, Referring to each species’ general distribution in regions of Florida (not its potential range in the state). Please refer to the map below.



Citation example:

FLEPPC. 2019 List of Invasive Plant Species.
Florida Exotic Pest Plant Council. Internet: www.fleppc.org

The 2019 list was prepared by the FLEPPC Plant List Committee

Tony Pernas, Co-Chair, 2017-2019, National Park Service, Big Cypress National Preserve, tony_pernas@nps.gov

Dennis Giardina, Co-Chair, 2017-2019, Florida Fish and Wildlife Conservation Commission, dennis.giardina@myfwc.com

Janice Duquesnel, Florida Park Service, Florida Department of Environmental Protection, janice.duquesnel@dep.state.fl.us

Alan Franck, Florida International University, Department of Biological Sciences, afanck@fiu.edu

Roger L. Hammer, Retired Naturalist and Author, kaskazi44@comcast.net

John Kunzer, Florida Fish and Wildlife Conservation Commission, john.kunzer@myfwc.com

James Lange, Fairchild Tropical Botanic Garden, jlange@fairchildgarden.org

Kenneth Langeland, Professor Emeritus, University of Florida/IFAS, Agronomy Department, gator8@ufl.edu

Deah Lieurance, University of Florida/IFAS, Agronomy Department, dmlieurance@ufl.edu

Chris Lockhart, Habitats Specialists Inc., chris@lockharts.org

Jean McCollom, Natural Ecosystems, jeanm@naples.net

Gil Nelson, Professor Emeritus, Florida State University/iDigBio, gilnelson@bio.fsu.edu

Jennifer Possley, Fairchild Tropical Botanic Garden, jpossley@fairchildgarden.org

Jimi L. Sadle, National Park Service, Everglades National Park, jimi_sadle@nps.gov

Dexter Sowell, Florida State University, FNAI, dsowell@fnai.fsu.edu

Jessica Spencer, US Army Corps of Engineers, jessica.e.spencer@usace.army.mil

Arthur Stiles, Florida Park Service, arthur.stiles@dep.state.fl.us

Richard P. Wunderlin, Professor Emeritus, University of South Florida, rwunder@usf.edu

Florida Exotic Pest Plant Council’s 2019 List of Invasive Plant Species

*The mission of the **Florida Exotic Pest Plant Council** is to reduce the impacts of invasive plants in Florida through the exchange of scientific, educational, and technical information.*

Note: The FLEPPC List of Invasive Plant Species is not a regulatory list. Only those plants listed as Federal Noxious Weeds, Florida Noxious Weeds, Florida Prohibited Aquatic Plants, or in local ordinances are regulated by law.

Purpose of the List

To provide a list of plants determined by the Florida Exotic Pest Plant Council to be invasive in natural areas of Florida and routinely update the list based upon information of newly identified occurrences and changes in distribution over time. Also, to focus attention on:

- The adverse effects exotic pest plants have on Florida’s biodiversity and native plant communities,
- The habitat losses in natural areas from exotic pest plant infestations,
- The impacts on endangered species via habitat loss and alteration,
- The need for pest plant management,
- The socio-economic impacts of these plants (e.g., increased wildfires or flooding in certain areas),
- Changes in the severity of different pest plant infestations over time,
- Providing information to help managers set priorities for research and control programs.

www.fleppc.org

CATEGORY I

Invasive exotics that are altering native plant communities by displacing native species, changing community structures or ecological functions, or hybridizing with natives. This definition does not rely on the economic severity or geographic range of the problem, but on the documented ecological damage caused.

Scientific Name	Common Name	Zone	Scientific Name	Common Name	Zone
<i>Abrus precatorius</i>	rosary pea	C, S	<i>Melinis repens</i>	Natalgrass	C, S
<i>Acacia auriculiformis</i>	earleaf acacia	C, S	<i>Microsorium grossum</i> ⁴	serpent fern, wart fern	S
<i>Albizia julibrissin</i>	mimosa, silk tree	N, C	<i>Microstegium vimineum</i>	Japanese stiltgrass	N
<i>Albizia lebbbeck</i>	woman's tongue	C, S	<i>Mimosa pigra</i>	catclaw mimosa	C, S
<i>Ardisia crenata</i>	coral ardisia	N, C, S	<i>Nandina domestica</i>	heavenly bamboo, nandina	N, C
<i>Ardisia elliptica</i>	shoebutton ardisia	C, S	<i>Nephrolepis brownii</i>	Asian sword fern	C, S
<i>Asparagus aethiopicus</i>	asparagus fern	N, C, S	<i>Nephrolepis cordifolia</i>	sword fern	N, C, S
<i>Bauhinia variegata</i>	orchid tree	C, S	<i>Neyraudia reynaudiana</i>	Burma reed	S
<i>Bischofia javanica</i>	bishopwood	C, S	<i>Nymphoides cristata</i>	crested floatingheart	C, S
<i>Calophyllum antillanum</i>	Santa Maria	S	<i>Paederia cruddasiana</i>	sewer vine	S
<i>Casuarina equisetifolia</i>	Australian-pine	N, C, S	<i>Paederia foetida</i>	skunk vine	N, C, S
<i>Casuarina glauca</i>	suckering Australian-pine	C, S	<i>Panicum repens</i>	torpedograss	N, C, S
<i>Cenchrus purpureus</i> (<i>Pennisetum purpureum</i>)	elephantgrass, Napier grass	N, C, S	<i>Pistia stratiotes</i>	water-lettuce	N, C, S
<i>Cinnamomum camphora</i>	camphor-tree	N, C, S	<i>Psidium cattleianum</i>	stawberry guava	C, S
<i>Colocasia esculenta</i>	wild taro	N, C, S	<i>Psidium guajava</i>	guava	C, S
<i>Colubrina asiatica</i>	latherleaf	S	<i>Pueraria montana</i> var. <i>lobata</i>	kudzu	N, C, S
<i>Cupaniopsis anacardioides</i>	carrotwood	C, S	<i>Rhodomyrtus tomentosa</i>	downy rose-myrtle	C, S
<i>Deparia petersenii</i>	Japanese false spleenwort	N, C	<i>Ruellia simplex</i>	Mexican petunia	N, C, S
<i>Dioscorea alata</i>	winged yam	N, C, S	<i>Salvinia minima</i>	water spangles	N, C, S
<i>Dioscorea bulbifera</i>	air potato	N, C, S	<i>Scaevola taccada</i>	beach naupaka, half-flower	N, C, S
<i>Dolichandra unguis-cati</i> (<i>Macfadyena unguis-cati</i>)	cat's-claw vine	N, C, S	<i>Schefflera actinophylla</i>	schefflera, umbrella tree	C, S
<i>Eichhornia crassipes</i>	water-hyacinth	N, C, S	<i>Schinus terebinthifolia</i>	Brazilian pepper	N, C, S
<i>Eugenia uniflora</i>	Surinam cherry	C, S	<i>Scleria lacustris</i>	Wright's nutrush	C, S
<i>Ficus microcarpa</i> ¹	laurel fig	C, S	<i>Scleria microcarpa</i> [*]	tropical nutrush	C, S
<i>Hydrilla verticillata</i>	hydrilla	N, C, S	<i>Senna pendula</i> var. <i>glabrata</i>	Christmas senna, climbing cassia	C, S
<i>Hygrophila polysperma</i>	green hygro	N, C, S	<i>Solanum tampicense</i>	wetland night shade	C, S
<i>Hymenachne amplexicaulis</i>	West Indian marsh grass	N, C, S	<i>Solanum viarum</i>	tropical soda apple	N, C, S
<i>Imperata cylindrica</i>	cogongrass	N, C, S	<i>Sporobolus jacquemontii</i>	West Indian dropseed	C, S
<i>Ipomoea aquatica</i>	water-spinach	C	<i>Syngonium podophyllum</i>	arrowhead vine	N, C, S
<i>Jasminum dichotomum</i>	Gold Coast jasmine	C, S	<i>Syzygium cumini</i>	Java plum	C, S
<i>Jasminum fluminense</i>	Brazilian Jasmine	C, S	<i>Tectaria incisa</i>	incised halberd fern	S
<i>Lantana strigocamara</i> ²	lantana, shrub verbena	N, C, S	<i>Thelypteris opulenta</i>	jeweled maidenhair fern	S
<i>Ligustrum lucidum</i>	glossy privet	N, C	<i>Thespesia populnea</i>	seaside mahoe	C, S
<i>Ligustrum sinense</i>	Chinese privet	N, C, S	<i>Tradescantia fluminensis</i>	small-leaf spiderwort	N, C
<i>Lonicera japonica</i>	Japanese honeysuckle	N, C, S	<i>Tradescantia spathacea</i>	oyster plant	C, S
<i>Ludwigia peruviana</i>	Peruvian primrosewillow	N, C, S	<i>Triadica sebifera</i>	Chinese tallow-tree	N, C, S
<i>Lumnitzera racemosa</i>	black mangrove	S	<i>(Sapium sebiferum)</i>		
<i>Luziola subintegra</i>	Tropical American watergrass	S	<i>Urena lobata</i>	Caesar's weed	N, C, S
<i>Lygodium japonicum</i>	Japanese climbing fern	N, C, S	<i>Urochloa mutica</i>	paragrass	N, C, S
<i>Lygodium microphyllum</i>	Old World climbing fern	N, C, S	<i>Vitex rotundifolia</i>	beach vitex	N
<i>Manilkara zapota</i>	sapodilla	S			
<i>Melaleuca quinquenervia</i>	melaleuca, paper bark	C, S			

¹ Does not include *Ficus microcarpa* var. *fuyuensis*, which is sold as “green island ficus”.

² Historically this non-native has been referred to as *Lantana camara*, a species not known to occur in Florida.

³ Does not include the native endemic *Spermacoce neoterminalis*.

⁴ *Microsorium grossum* has been previously misidentified as *Microsorium scolopendria*.

^{*} Added to the FLEPPC List of Invasive Species in 2019.

Plant names are those published in the Atlas of Florida Plants (<http://www.florida.plantatlas.usf.edu>). For historical species nomenclature see “Guide to Vascular Plants of Florida Third Edition.” Wunderlin and Hansen, University of Florida Press. 2011.

CATEGORY II

Invasive exotics that have increased in abundance or frequency but have not yet altered Florida plant communities to the extent shown by Category 1 species. These species may become Category 1 if ecological damage is demonstrated.

Scientific Name	Common Name	Zone	Scientific Name	Common Name	Zone
<i>Adenanthera pavonina</i>	red sandalwood	S	<i>Koeleruteria elegans</i> subsp. <i>formosana</i>	flamegold tree	C, S
<i>Agave sisalana</i>	sisal hemp	C, S	<i>Landoltia punctata</i>	spotted duckweed	N, C, S
<i>Alstonia macrophylla</i>	devil tree	S	<i>Leucaena leucocephala</i>	leadtree	N, C, S
<i>Alternanthera philoxeroides</i>	alligatorweed	N, C, S	<i>Limnophila sessiliflora</i>	Asian marshweed	N,C, S
<i>Antigonon leptopus</i>	coral vine	N, C, S	<i>Livistona chinensis</i>	Chinese fan palm	C, S
<i>Ardisia japonica</i>	Japanese ardisia	N	<i>Macroptilium lathyroides</i>	wild bushbean	N, C, S
<i>Aristolochia elegans</i> (<i>Aristolochia littoralis</i>)	calico flower	N, C, S	<i>Melaleuca viminalis</i> (<i>Callistemon viminalis</i>)	bottlebrush	C, S
<i>Asystasia gangetica</i>	Ganges primrose	C, S	<i>Melia azedarach</i>	Chinaberry	N, C, S
<i>Begonia cucullata</i>	wax begonia	N, C, S	<i>Melinis minutiflora</i>	molasses grass	C S
<i>Broussonetia papyrifera</i>	paper mulberry	N, C, S	<i>Mikania micrantha</i>	mile-a-minute vine	S
<i>Bruguiera gymnorhiza</i>	large-leafed mangrove	S	<i>Momordica charantia</i>	balsam-apple	N, C, S
<i>Callisia fragrans</i>	Inch plant	C, S	<i>Murraya paniculata</i>	orange-jessamine	S
<i>Casuarina cunninghamiana</i>	river sheoak	C, S	<i>Myriophyllum spicatum</i>	Eurasian water-milfoil	N, C, S
<i>Cecropia palmata</i>	trumpet tree	S	<i>Passiflora biflora</i>	twin-flowered passion vine	S
<i>Cenchrus polystachios</i> (<i>Pennisetum polystachios</i>)	mission grass	S	<i>Phoenix reclinata</i>	Senegal date palm	C, S
<i>Cenchrus setaceus</i> (<i>Pennisetum setaceum</i>)	fountain grass	S	<i>Phyllostachys aurea</i>	golden bamboo	N, C
<i>Cestrum diurnum</i>	day jessamine	C, S	<i>Pittosporum pentandrum</i>	Taiwanese cheesewood	S
<i>Chamaedorea seifrizii</i>	bamboo palm	S	<i>Platycerium bifurcatum</i>	staghorn fern	S
<i>Clematis terniflora</i>	Japanese clematis	N, C	<i>Praxelis clematidea</i>	praxelis	C
<i>Cocos nucifera</i>	coconut palm	S	<i>Pteris vittata</i>	Chinese brake, ladder brake	N, C, S
<i>Crassocephalum crepidioides</i>	redflower ragleaf	C, S	<i>Ptychosperma elegans</i>	solitary palm	S
<i>Cryptostegia madagascariensis</i>	Madagascar rubbervine	C, S	<i>Richardia grandiflora</i>	largeflower Mexican clover	N, C, S
<i>Cyperus involucratus</i>	umbrella plant	C, S	<i>Ricinus communis</i>	castorbean	N, C, S
<i>Cyperus prolifer</i>	dwarf papyrus	C, S	<i>Rotala rotundifolia</i>	dwarf rotala, roundleaf toothcup	S
<i>Dactyloctenium aegyptium</i>	Durban crow's-foot grass	C, S	<i>Ruellia blechum</i>	green shrimp plant	N, C, S
<i>Dalbergia sissoo</i>	Indian rosewood, sissoo	C, S	<i>Sesbania punicea</i>	rattlebox	N, C, S
<i>Dalechampia scandens</i> [*]	spurge-creeper	S	<i>Sida planicaulis</i>	mata-pasto	C, S
<i>Distimake tuberosus</i> (<i>Merremia tuberosa</i>)	Spanish arbor vine, wood-rose	C, S	<i>Solanum diphyllum</i>	twingleaf nightshade	N, C, S
<i>Dracaena hyacinthoides</i> (<i>Sansevieria hyacinthoides</i>)	bowstring hemp	C, S	<i>Solanum torvum</i>	turkey berry	N, C, S
<i>Elaeagnus pungens</i>	silverthorn, thorny olive	N, C	<i>Spermacoce verticillata</i> ³	shrubby false buttonweed	C, S
<i>Elaeagnus umbellata</i>	autumn olive, silverberry	N	<i>Sphagneticola trilobata</i>	wedelia	N, C, S
<i>Epipremnum pinnatum</i> cv. ‘Aureum’	pothos	C, S	<i>Stachytarpheta cayennensis</i>	nettle-leaf porterweed	S
<i>Eulophia graminea</i>	Chinese crown orchid	C, S	<i>Syagrus romanzoffiana</i>	queen palm	C, S
<i>Ficus altissima</i>	council tree, false banyan	S	<i>Syzygium jambos</i>	Malabar plum, rose-apple	N, C, S
<i>Flacourtia indica</i>	governor's plum	S	<i>Talipariti tiliaceum</i>	mahoe, sea hibiscus	C, S
<i>Hemarthria altissima</i>	limpograss	C, S	<i>Terminalia catappa</i>	tropical-almond	C, S
<i>Heteropterys brachiata</i>	redwing	S	<i>Terminalia muelleri</i>	Australian-almond	C, S
<i>Hyparrhenia rufa</i>	jaragua	N, C, S	<i>Tribulus cistoides</i>	puncture vine, burr-nut	N, C, S
<i>Ipomoea carnea</i> subsp <i>fistulosa</i>	shrub morning-glory	C, S	<i>Urochloa maxima</i> (<i>Panicum maximum</i>)	Guineagrass	N, C, S
<i>Kalanchoe x houghtonii</i>	mother of millions	N, C, S	<i>Vernicia fordii</i>	tung-oil tree	N, C, S
<i>Kalanchoe pinnata</i>	life plant	C, S	<i>Vitex trifolia</i>	simple-leaf chastetree	C, S
			<i>Washingtonia robusta</i>	Washington fan palm	C, S
			<i>Wisteria sinensis</i>	Chinese wisteria	N, C
			<i>Xanthosoma sagittifolium</i>	malanga, elephant ear	N, C, S

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RESOLUTION 2021-01

A RESOLUTION OF THE VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT RELATING TO ADOPTION OF RULE OF PROCEDURE 2.1 RELATING TO ENCROACHMENT ON DISTRICT STORMWATER PONDS AND OTHER PROPERTY

WHEREAS, the Vista Lakes Community Development District (“CDD”) is the Community Development District for the Vista Lakes community, established pursuant to Chapter 190, Florida Statutes;

WHEREAS, pursuant to Section 190.012(1)(a), Florida Statutes, the CDD is the entity responsible for the maintenance and operation of the master surface water management system for Vista Lakes (“System”) in compliance with the terms and conditions of Permit No. 4-095-0549-ERP, issued by the St. Johns River Water Management District;

WHEREAS, the CDD owns various tracts of land within its boundaries that function as part of the System and provide treatment and retention of the surface waters within the CDD;

WHEREAS, the Board has the authority to adopt and enforce appropriate rules following the procedures set forth in Chapter 120, Florida Statutes, in connection with the provision of services through its systems and facilities;

WHEREAS, from time to time, owners of property located within the Vista Lakes community plant vegetation on and otherwise alter or install items of personal property on CDD property, specifically including, without limitation, the stormwater pond and bank areas (“Encroachments”);

WHEREAS, the Board deems it to be in the best interest of the community and its residents and in furtherance of the safety and welfare thereof to adopt rules and procedures for addressing and resolving such Encroachments;

WHEREAS, on _____, the Board held a Public Hearing thereon and caused notice of such Public Hearing to be given by publication in accordance with applicable law.

NOW, THEREFORE, BE IT RESOLVED THAT, in order to protect the safety and welfare of the Vista Lakes community and to ensure proper functioning of the System in accordance with the applicable permit, the Board hereby adopts the attached Rule of Procedure 2.1, Connection by Third Parties to Master Surface Water Management System.

Introduced, considered favorably, and adopted this 1st day of October, 2020.

Vista Lakes Community Development District

Frank J. Sebestyen
Chairman

Attest:

Kristen Suit
Secretary

VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT RULES OF PROCEDURE

2.1 Encroachment on District Property.

(1) **Purpose.** The District is responsible for the operation and maintenance of the master surface water management system for Vista Lakes in accordance with the conditions of a permit issued by the St. Johns River Water Management District. Therefore, the District must ensure compliance with the conditions of the Water Management District Permit, as same may be modified from time to time.

(2) **Definitions.** Certain terms used herein shall have the meanings set forth below. Terms not defined in this section shall be construed according to their customary and usual meaning, unless the context indicates otherwise.

District: Vista Lakes Community Development District.

District Property: All real property within the District that is owned by the District.

Encroachment:

- (1) Any plant, tree, shrub, or other vegetation, planted or placed on District Property; or
- (2) Any item of personal property, including without limitation, fencing, outdoor furniture, grills, fire pits, paving stones, personal watercraft, or the like, placed or installed on District Property; or
- (3) Any alteration(s) of any kind whatsoever, to District Property.

Encroachment Notice: A written notification of an Encroachment sent by U.S. Mail or other means from District Counsel to the Property Owner in closest proximity to the Encroachment.

Property Owner: Any person(s) holding legal title to real property adjacent to or abutting District Property.

System: The master surface water management system for Vista Lakes.

Water Management District: St. Johns River Water Management District.

Water Management District Permit: Permit No. 4-095-20988-1 issued by the Water Management District in favor of the District, as same may be modified from time to time.

(a) **Prohibition.** No Property Owner shall under any circumstances make any Encroachment on or upon District Property.

(b) Notice and Administrative Fee. Upon learning of an Encroachment, the District shall instruct District Counsel to send an Encroachment Notice to the apparent offending Property Owner. For each such Encroachment Notice sent, the Property Owner shall be charged an administrative fee equal to the cost incurred by the District in remedying the Encroachment, the cost of the District's attorneys' fees plus \$250.00. Further, the Encroachment Notice shall establish the number of calendar days the Property Owner shall have to remove the Encroachment and fully restore the subject District Property to its pre-Encroachment condition.

(c) Failure of Property Owner to Timely Remedy Encroachment: Should the Property Owner fail to remove the Encroachment and fully restore the subject District Property to its pre-Encroachment condition before the expiration of the number of days established in the Encroachment Notice, the District shall be entitled to perform this work and charge the Property Owner for the actual cost incurred plus an additional \$250.00 administrative fee. If the Property Owner fails to pay the cost and additional fee within 30 days of receiving notice thereof, the District may pursue legal action against the Property Owner to collect the costs and fee(s), together with its attorneys' fees and court costs, in accordance with Section 190.036, Florida Statutes.

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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

August 25, 2020

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, 2020. 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, 2020. 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 2020 audit.

Accounting standards 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

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 \$5,800 for the September 30, 2020 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.

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

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Vista Lakes CDD Field Management Report

October 2020

Ariel Medina | Field Services Supervisor



313 Campus Street, Celebration, FL 34747
(O) 407-566-4122 | (M) 281-831-0139 |
www.inframarkllms.com

FREDDY BLANCO | Assistant
Maintenance Manager



313 Campus Street | Celebration, FL 34747
Office: 1.407.566.1935 | Mobile:
1.407.947.2489 | www.inframarkllms.com



Content

- General Updates
- Landscaping Report
- Lead Maintenance Technician Status Update
- Solitude Lake Management Report

General Updates



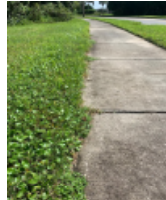

- Meet with contractors monthly and performed a drive through
- Followed up with Lexington Pool on Fountain Repair.
- Met with Solitude's Technician to follow up with lake matters.
- Followed up with vendors on pending items
- Reviewed and processed invoices on a weekly basis
- Returned phone calls
- Solved resident inquires made by phone and email
- Respond to emails and communications as needed
- Performed community light review

Landscaping Report

Vista Lakes Landscape Review Report

Issue	Location	Date of	Status	Field Manager Comments	Photos
Several Irrigation boxes are not being trimmed around them.	Throughout the community	9/22/2020	Pending	After several reviews the job is not completed yet. Several irrigation boxes still needing service.	 
Plants are dying	At Vista Park Blvd.	9/22/2020	Pending	Vista Park Blvd by Windsor plants are getting dry	
Several irrigation boxes with cap broken or missing	Throughout the community	9/22/2020	Pending	Provide proposal for replace 25 irrigation boxes.	   
Trimming tree service	At Windsor Pointe Dr. Behind the big lake	9/22/2020	Not completed	Some branches need trimming service (Too close to the walkway)	
Edging service	At Windsor Pointe Dr. Behind the big lake	9/22/2020	Completed	The edging on the walkway is not complete and this issue is present for long time. The use of weed killer is observed.	  

Trimming tree service	At Corinth Crossing Way	9/22/2020	Completed	Several branches are touching the roof. After more of two month the issue is still present.	 
Mowing service	Behind Bayboro ct.	9/22/2020	Not completed	All the section behind the wood fence have more of 8 week without service.	 
New annual flowers beds	Throughout the community	9/22/2020	Completed	the new annual flowers beds is completed.	 
Grass damage	At Vista lakes Blvd.	9/22/2020	Pending	Marks of mower machine show damage on the sod at Vista Lakes Blvd. island.	   
Tree trimming service	At S. Chickasaw Trail	9/22/2020	Completed	Some branches need trimming service at Chickasaw trail.	 
Trimming tree service	At Stafford Springs Trail.	9/22/2020	Ongoing	This is an ongoing request to be addressed.	

Edging service	At S Chickasaw trail.	9/22/2020	Not completed	Edging needs to be completed accordingly.	   
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Lead Maintenance Technician Status Update

- Notified Servello of various irrigation issues
- Followed up with Lexington Pools regarding fountain repair
- Contacted Solitude for overgrown vegetation on big lake
- Removed debris and trash from CDD area
- Participated in conservation area meeting
- Repaired doggy stations on Avon
- Addressed flooded area at Gentry Park
- Followed up with Solitude regarding overgrown vegetation in lakes
- Removed debris from boulevard
- Installed doggy station basket
- Follow up with Solitude and OM General Services on fountain installation project

Solitude



Service History Report

August 5, 2020
50097

Vista Lakes CDD

Date Range: 07/01/20..07/31/20

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

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Service Date	7/7/2020	0486280
No.	PI-A00440434	
Order No.	SMOR-362500	
Contract No.	SVR49515	
Technician Name and State License #s		
	Errol Walsh	

Service Item #	Description	Lake No.	Lake Name
486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL

Technician's Comments: Treated ponds 6,10,12 and 13 for submersed plants, treated for algae and invasive shoreline perimeter grasses/weeds throughout. Thank you, Errol.

General Comments: Inspected Lake

Inspected for algae

=====

Service Date	7/21/2020	0486280
No.	PI-A00444964	
Order No.	SMOR-366319	
Contract No.	SVR49515	
Technician Name and State License #s		
	Errol Walsh	

Service Item #	Description	Lake No.	Lake Name
486280-LAKE-ALL	Vista Lakes Cdd-Lake-ALL	14	Vista Lakes Cdd-Lake-ALL

Technician's Comments: Treated ponds for algae and invasive shoreline perimeter grasses/weeds. Waterlevel is receding a bit throughout. Heavy rain may impede results on grasses in clubhouse pond, (it started raining heavily directly after treating). Thank you, Errol.

General Comments: Inspected Lake

Inspected for algae

Vista Lakes CDD Report (July 21 thru Sept 23, 2020)

July 2020

- **7/15/2020 (July Service) Serviced Fountain #8.**
- **7/20/2020 Received backordered parts for aeration repairs. Scheduled to complete repairs before July 31, 2020.**
- **7/28/2020 Aeration repair #10B Main, rebuild aeration station.**
- **7/28/2020 Aeration repair #10B Lagoon, rebuild aeration station.**
- **7/28/2020 Aeration repair #3, rebuild aeration station.**
- **7/28/2020 Aeration repair #13, rebuild aeration station.**

August 2020

- **8/10/2020 Install new 15HP fountain in Lake #10B Main.**
- **8/19/2020 Serviced Fountain #8 and clean lights on Fountain #7.**

September 2020

- **9/11/2020 Serviced Fountains #2, #5, #6, #7 and #8. Replaced bulbs on Fountains #2 and #8.**
- **9/22/2020 Lake #10B Main, move new fountain closer to power station and install fountain control boxes. Electricians have not completed main power supply.**

4Dii.

Vista Lakes

Restoration Assessment and Standard Lake Assessment

Sample date: 8/11/2020

Report date: 8/17/2020

Produced by:

Ryan Ebanks, Laboratory Scientist

Josh Taylor, Field Biologist



Report Site# 8.1 2

Report Site# 8.2 3

Report Site# 8.3 4-5

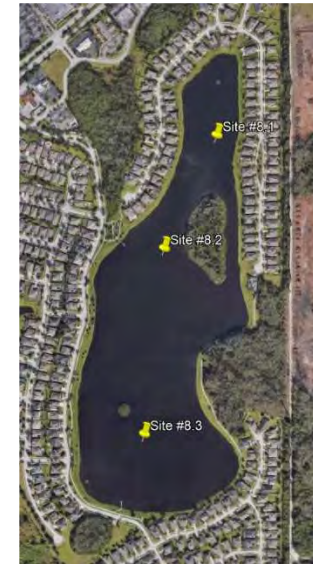
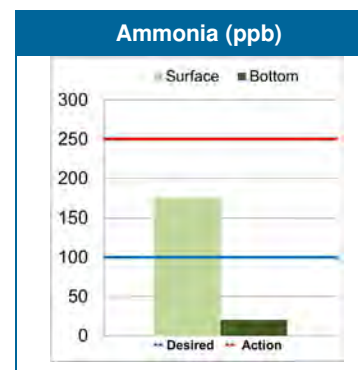
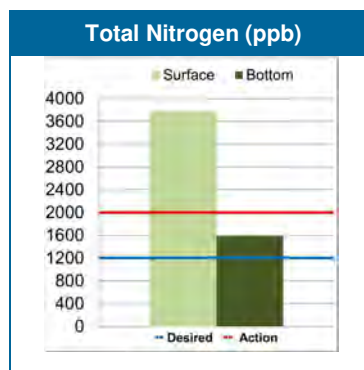
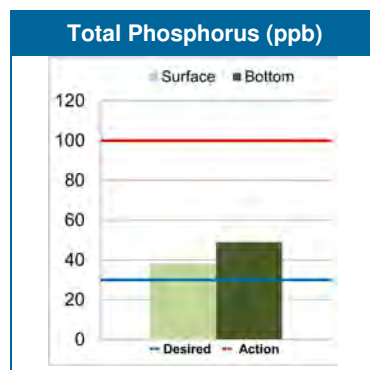
Aquatic Glossary 6

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LAKE MANAGEMENT

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solitudelakemanagement.com
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Water Quality Data: Vista Lakes, Site #8.1

Site Readings					
Test	Desired Range	Action Level	Surface	Bottom	This lake is:
Nutrients - Total Phosphorus	< 30 ppb	> 100 ppb	38	49	Normal
Nutrients - Total Nitrogen	< 1200 ppb	>2000 ppb	3771	1585	High*
Nutrients - Ammonia	< 100 ppb	>250 ppb	147	20	Normal
Alkalinity	>80 ppm	N/A	36		Low*
pH Reading	Min. 6.5	Max 8.5	8.4	7.4	Normal
Water Clarity - Secchi Depth	≥ 4 Feet	N/A	3.5		Low*



Basic Lake Information	
Measured	Calculated Approximation
Perimeter Ft: 8,847	Volume-Gal.: 321,077,402
Surface Acres: 66.2	Total Acre Ft: 985.35
Depth: 11.5	

The TN/TP Ratio is: 61.56

When the TN/TP ratio is < 75, the chances of having toxin producing cyanobacterial blooms (blue-green algae) as plankton or filamentous mats increase. Water column phosphorus needs to be reduced to promote more desirable algal groups.

The trophic lake health index is: 64

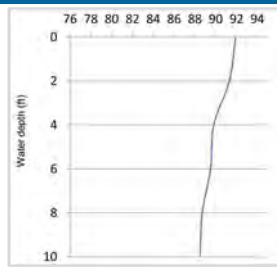
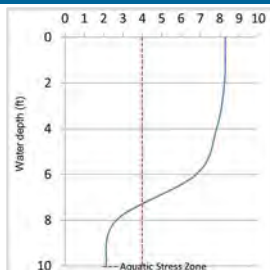


Eutrophic lakes have a TSI of 41-100 and usually have intermittent plankton algae blooms, fair water clarity, muck accumulation, occasional odor, moderate dissolved oxygen levels, dense submersed plant growth and algae mats.

Dissolved Oxygen: DO (ppm)

Temperature (°F)

Indicates that this lake is:



Stratified: The dissolved oxygen and temperature profile shows the water column is stratified into separate water temperature layers resulting in reduced oxygen concentrations at lower depths. This often leads to fish kills, algae blooms, muck accumulation and foul odors. Aquatic Stress Zone= FDEP D.O. criteria for Class III waters.

Observations

Water quality analysis suggests that this site is experiencing elevated nitrogen levels and low alkalinity.

Elevated nitrogen may be due to fertilizer runoff, decaying plant material, or low oxygen levels at the bottom of the water column.

Alkalinity at this site is low. Alkalinity is a measure of the buffering capacity of the waterbody. Lakes with low alkalinity are susceptible to stronger swings in pH. Some aquatic organisms are very susceptible to drastic pH swings.

Recommendations for This Lake

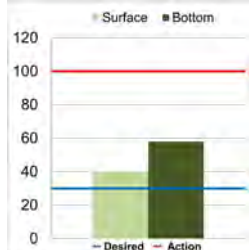
- ☒ Aeration for de-stratification
- ☒ Nitrogen reduction
- ☒ Watershed Management
- ☒ On-going water quality monitoring

Water Quality Data: Vista Lakes, Site #8.2

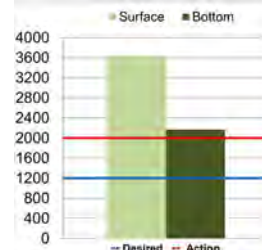
Site Readings					
Test	Desired Range	Action Level	Surface	Bottom	This lake is:
Nutrients - Total Phosphorus	< 30 ppb	> 100 ppb	40	58	Normal
Nutrients - Total Nitrogen	< 1200 ppb	>2000 ppb	3626	2172	High*
Nutrients - Ammonia	< 100 ppb	>250 ppb	197	144	Normal
Alkalinity	>80 ppm	N/A	35		Normal
pH Reading	Min. 6.5	Max 8.5	8.0	7.0	Normal
Water Clarity - Secchi Depth	≥ 4 Feet	N/A	4		Normal



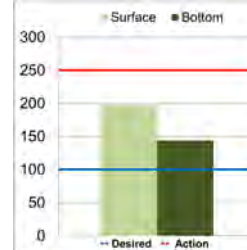
Total Phosphorus (ppb)



Total Nitrogen (ppb)



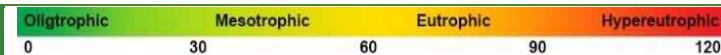
Ammonia (ppb)



The TN/TP Ratio is: 59.16

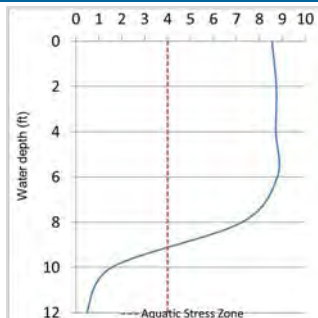
When the TN/TP ratio is < 75, the chances of having toxin producing cyanobacterial blooms (blue-green algae) as plankton or filamentous mats increase. Water column phosphorus needs to be reduced to promote more desirable algal groups.

The trophic lake health index is: 66

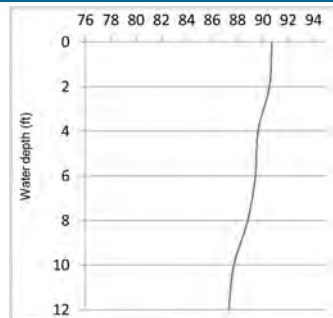


Eutrophic lakes have a TSI of 41-100 and usually have intermittent plankton algae blooms, fair water clarity, muck accumulation, occasional odor, moderate dissolved oxygen levels, dense submersed plant growth and algae mats.

Dissolved Oxygen: DO (ppm) +



Temperature (°F) -



Indicates that this lake is:

Stratified: The dissolved oxygen and temperature profile shows the water column is stratified into separate water temperature layers resulting in reduced oxygen concentrations at lower depths. This often leads to fish kills, algae blooms, muck accumulation and foul odors. Aquatic Stress Zone= FDEP D.O. criteria for Class III waters.

Basic Lake Information

Measured	Calculated Approximation
Perimeter Ft: 8,847	Volume-Gal.: 321,077,402
Surface Acres: 66.2	Total Acre Ft: 985.35
Depth: 14.1	

Observations

Water quality analysis suggests that this site is experiencing elevated nitrogen levels. Elevated nitrogen may be due to fertilizer runoff, decaying plant material, or low oxygen levels at the bottom of the water column.

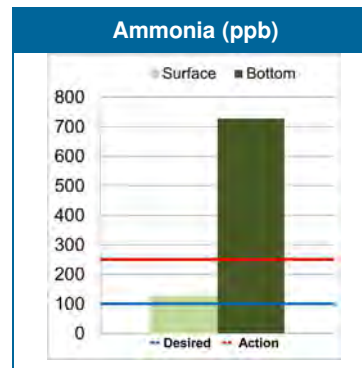
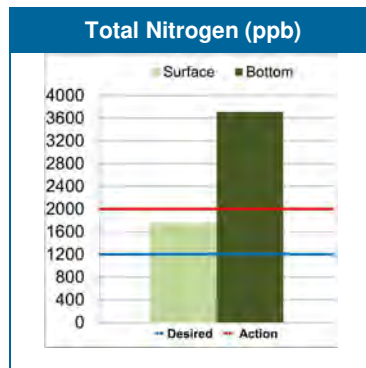
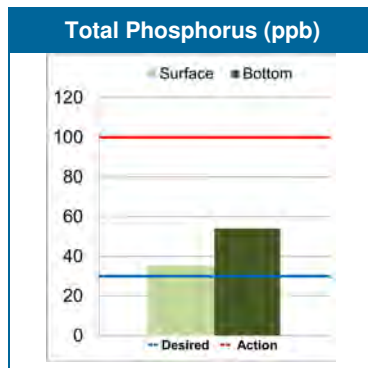
Recommendations for This Lake

- ☒ Aeration for de-stratification
- ☒ Nitrogen reduction
- ☒ Watershed Management
- ☒ On-going water quality monitoring

Water Quality Data: Vista Lakes, Site #8.3

Sample Date: 8/11/2020

Site Readings					
Test	Desired Range	Action Level	Surface	Bottom	This lake is:
Nutrients - Total Phosphorus	< 30 ppb	> 100 ppb	35	54	Normal
Nutrients - Total Nitrogen	< 1200 ppb	>2000 ppb	1751	3710	Normal
Nutrients - Ammonia	< 100 ppb	>250 ppb	127	727	Normal
pH Reading	Min. 6.5	Max. 8.5	8.3	6.7	Normal
Water Clarity - Secchi Depth	≥ 4 Feet	N/A	3.5		Low*



The TN/TP Ratio is: 61.36

When the TN/TP ratio is < 75, the chances of having toxin producing cyanobacterial blooms (blue-green algae) as plankton or filamentous mats increase. Water column phosphorus needs to be reduced to promote more desirable algal groups.

The trophic lake health index is: 64

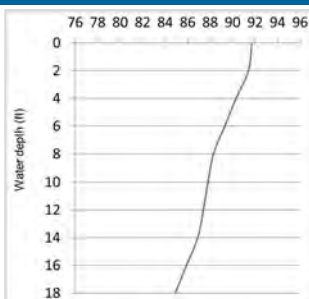
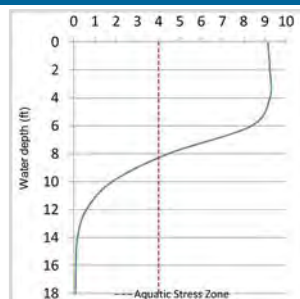


Eutrophic lakes have a TSI of 41-100 and usually have intermittent plankton algae blooms, fair water clarity, muck accumulation, occasional odor, moderate dissolved oxygen levels, dense submersed plant growth and algae mats.

Dissolved Oxygen: DO (ppm)

Temperature (°F)

Indicates that this lake is:



Stratified: The dissolved oxygen and temperature profile shows the water column is stratified into separate water temperature layers resulting in reduced oxygen concentrations at lower depths. This often leads to fish kills, algae blooms, muck accumulation and foul odors. Aquatic Stress Zone= FDEP D.O. criteria for Class III waters.



Basic Lake Information

Measured	Calculated Approximation
Perimeter Ft: 8,847	Volume-Gal.: 321,077,402
Surface Acres: 66.2	Total Acre Ft: 985.35
Depth: 19.5	

Observations

Water quality data suggests that this site is experiencing elevated ammonia, and nitrogen levels.

Ammonia is a byproduct of organic matter decomposition. It is common for ammonia to accumulate under low-oxygen conditions or from recent runoff events. Elevated ammonia may cause toxicity issues for aquatic life.

Elevated nitrogen may be due to fertilizer runoff, decaying plant material, or low oxygen levels at the bottom of the water column

Recommendations for This Lake

- ☒ Aeration for destratification
- ☒ Nitrogen/Ammonia reduction
- ☒ Watershed Management
- ☒ On-going water quality monitoring

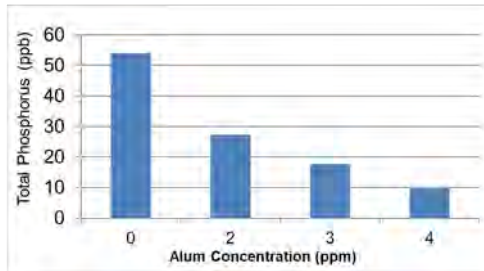
Vista Lakes, Site # 8.3

Phosphorus Jar Test Report

Sample Date: 3/1/2020

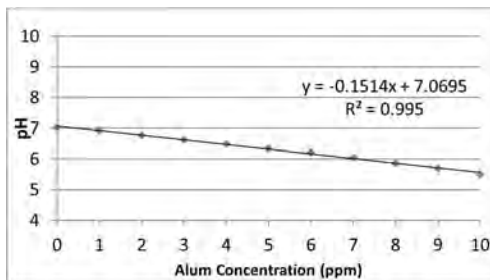
Phosphorus levels of less than 30 ppb are recommended for freshwater systems. Water testing was performed in order to determine a safe and effective rate for Alum.

Phosphorus Jar Test: Desired range is <30 ppb, Action level is >100ppb



Alum Concentration (ppm)	Total Phosphorus (ppb)
0	54
2	27
3	18
4	10

pH Titration: Dosing Limitations



In order to protect aquatic life, it is recommended that pH levels do not drop below 6.0.

It is also recommended that pH levels are not altered by more than one pH unit.

It is recommended that Alum dosage does not exceed 6 ppm at any one time since pH levels drop too low.

Measured Alkalinity: 50 mg/L

Alkalinity is the measure of the buffering capacity of the lake. Lakes with low alkalinity (values below 80 mg/L) are susceptible to drastic pH swings.



Recommendations

Based on test results, the following is recommended:

- ☒ Alum Treatment Dose: 2 ppm of Alum as aluminum.
- ☒ Follow-up Total Phosphorus testing 1 week after treatment
- ☒ Other

Due to external factors not accounted for in lab tests, phosphorus reduction rates in the field may be lower or higher than are estimated by lab results.

Additional Alum treatments may be required if target is not reached with the scheduled applications.

Trophic State Index (TSI)

A Trophic State Index (TSI) provides a single quantitative result for the purpose of classifying and ranking lakes in terms of water quality.

Nutrients such as phosphorus are usually the limiting resource for algae and plant abundance and therefore are used in creating a TSI reference number. Generally, the higher the lakes TSI the greater the likelihood of elevated nutrient levels, increased algae problems and decreased water clarity.

Due to the dynamic nature of Florida's geology and differing climate zones, regional locations may differ slightly in what is considered a healthy water quality profile.

TSI Values	Trophic Status	Attributes
30-40	Oligotrophic	Clear water, few plants and algae, small bass
40-50	Mesotrophic	Water moderately clear, but increasing probability of anoxia, green algae are likely dominant, balanced fishery with medium sized bass
50-60	Eutrophic	Decreased transparency, occasional light algal blooms, lots of available food making for large bass
60-70	Eutrophic	Dominance of blue-green algae, algal scums possible, extensive macrophyte problems possible, higher probability of anoxia, fishery starting to decline
70-80	Hypereutrophic	Dominance of blue-green algae, frequent algal scums, higher probability of anoxia, stunted fishery
>80	Hypereutrophic	Algal scums, higher probability of anoxia, fish kills, few macrophytes, very poor water clarity

More information on data sources available upon request.

Secchi depth

A mechanical test to judge water clarity, accomplished by lowering a black and white disk into the water and recording the point at which it can no longer be seen.

- Higher values indicate greater water clarity.
- Nutrient rich lakes tend to have Secchi depths less than 9 feet and highly enriched sites less than 3 feet.

Nutrient Tested

Desired Range

Action Level

Issues with high levels

Likely causes of high levels

Total Phosphorus

< 30 ppb

> 100 ppb

>100 ppb can unbalance the ecosystem

Reclaimed water discharge, landscape fertilizer runoff and agricultural drainage, phosphorus laden bottom sediments

Total Nitrogen

< 1200 ppb

>2000 ppb

>1200 ppb can unbalance the ecosystem

Landscape fertilizer runoff

Ammonia

< 100 ppb

>250 ppb

>500 ppb can be toxic to fish and animals

Organic decomposition, landscape/fertilizer runoff, and anoxic conditions (low oxygen)

Nutrient Thresholds

The desired range is the threshold value recommended for freshwaters in order maintain a balanced ecosystem.

If nutrients are measured above the action level, it is likely that the nutrient levels may have a detrimental effect on aquatic life and long-term lake health. Action needs to be taken at this point to maintain a healthy ecosystem. Nutrients above the action level will require more maintenance.

TN/TP Ratio

The TN/TP ratio can provide a useful clue as to the relative importance of nitrogen or phosphorus toward the abundance of algae in a waterbody.

In general, the lower the TN/TP ratio the more cyanobacteria bacteria will be present (i.e., Microcystis) and the higher the TN/TP ratio the more desirable green algae will be present.

Studies done on TN/TP ratios have found good agreement in predicting the type of algae present (Schindler et al., 2008; Yoshimasa Amano et al., 2008).

Dissolved Oxygen

The most critical indicator of a lake's health and water quality.

- Oxygen is added to aquatic ecosystems by aquatic plants and algae through photosynthesis and by diffusion at the water's surface and atmosphere interface.
- Oxygen is required for fast oxidation of organic wastes including bottom muck.
- When the oxygen is used up in the bottom of the lake, anaerobic bacteria continue to breakdown organic materials, creating toxic gasses such as hydrogen sulfide.
- For a healthy game-fish population, oxygen levels should not go below 4.0 ppb