



Vista Lakes Community Development District

October 1, 2026

Agenda Package

313 CAMPUS ST
CELEBRATION, FLORIDA 34747

CLEAR PARTNERSHIPS



COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Board of Supervisors

Frank Sebestyen, Chairman
 John DeCrotie, Vice Chairperson
 Sam Badami, Assistant Secretary
 Carla Daly, Assistant Secretary
 Nathalie Santana, Assistant Secretary

District Staff

Michael Perez, District Manager
 Scott Clark, District Counsel
 David Hamstra, District Engineer
 Jorge Baez, Field Service Manager
 Justin Fisher, Field Inspection Coordinator
 John Khatiblou, District Accountant
 Melinda Gallo, District Admin

Regular Meeting Agenda

Thursday, October 1, 2026, at 9:00 a.m.

The Regular Meeting of the **Vista Lakes Community Development District** will be held on Thursday, October 1, 2026, at 9:00 a.m. at 8841 Lee Vista Boulevard, Orlando, FL 32829. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

THE REGULAR MEETING OF THE BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. APPROVAL OF AGENDA

3. PUBLIC COMMENTS

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

4. STAFF REPORTS

A. Financial Overview

- i. Financial Snapshot P. 3
- ii. Financials.....P. 4
- iii. Cash Flow Analysis.....P. 20

B. CrossCreek Aquatic Report.....P. 21

C. Field Inspection Report P. 23

D. Landscape Workshop

E. District Engineer

F. District Counsel

G. HOA Liaison

H. District Manager

5. BUSINESS ADMINISTRATION

- A. Consideration of Minutes from the Meeting held September 11, 2026 P. 43

6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

7. ADJOURNMENT

VISTA LAKES COMMUNITY DEVELOPMENT DISTRICT

Financial Snapshot August 31, 2026

- **Current Cash Balances:**
 - o Bank United Operating: \$534,409
 - o Bank United Money Market: \$1,456,371
- **Assessment collections:**
 - o We are 99% collected on the tax roll and the GF total revenue is 104% of adopted budget.
- **Audit – FY 2025:**
 - o The audit is complete with no findings for FY25.
- **Expenses:**
 - o Current expenses make up 81% of the annual budget through the end of August 2026.
 - o Total expenses for the first 11 months are approximately \$1,727,900. This puts your average monthly burn rate of approximately \$157,082 per month.

Vista Lakes Community Development District

Financial Report

August 31, 2026

CLEAR PARTNERSHIPS



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VISTA LAKES
Community Development District

Financial Statements

(Unaudited)

August 31, 2026

Balance Sheet
August 31, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2017 A1 & A2 DEBT SERVICE FUND	2024 NOTE DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>				
Cash - Checking Account	\$ 534,409	\$ -	\$ -	\$ 534,409
Due From Other Funds	-	26,012	-	26,012
Investments:				
Money Market Account	1,456,371	-	-	1,456,371
Prepayment Fund (A-2)	-	3,880	-	3,880
Reserve Fund (A-1)	-	33,046	-	33,046
Reserve Fund (A-2)	-	72,553	-	72,553
Revenue Fund	-	-	412	412
Revenue Fund (A-1)	-	115,122	-	115,122
Revenue Fund (A-2)	-	170,429	-	170,429
Prepaid Items	12,050	-	-	12,050
Deposits	33,929	-	-	33,929
TOTAL ASSETS	\$ 2,036,759	\$ 421,042	\$ 412	\$ 2,458,213
<u>LIABILITIES</u>				
Accounts Payable	\$ 76,171	\$ -	\$ -	\$ 76,171
Accrued Expenses	67,082	-	-	67,082
Due To Other Funds	26,012	-	-	26,012
TOTAL LIABILITIES	169,265	-	-	169,265
<u>FUND BALANCES</u>				
Nonspendable:				
Prepaid Items	12,050	-	-	12,050
Deposits	33,929	-	-	33,929
Restricted for:				
Debt Service	-	421,042	412	421,454
Assigned to:				
Operating Reserves	210,734	-	-	210,734
Reserves - Entry Features	51,612	-	-	51,612
Reserves - Fences / Walls	321,437	-	-	321,437
Reserves - Other	300,976	-	-	300,976
Res-Pav/Concrete/Basin/Curb	288,794	-	-	288,794
Reserves - Ponds / Lakes	175,515	-	-	175,515
Reserves-Reserve Study	14,514	-	-	14,514
Unassigned:	457,933	-	-	457,933
TOTAL FUND BALANCES	\$ 1,867,494	\$ 421,042	\$ 412	\$ 2,288,948
TOTAL LIABILITIES & FUND BALANCES	\$ 2,036,759	\$ 421,042	\$ 412	\$ 2,458,213

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2025) YEAR TO DATE ACTUAL	(FY 2026) YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 40,000	\$ 45,916	\$ 41,720	\$ (4,196)	104.30%
Interlocal Agreement	50,000	-	50,000	50,000	100.00%
Judgements and Fines	-	4,903	-	(4,903)	0.00%
Interest - Tax Collector	8,000	18,745	11,736	(7,009)	146.70%
Special Assmnts- Tax Collector	2,091,323	1,933,301	2,084,981	151,680	99.70%
Special Assmnts- Discounts	(83,653)	(68,951)	(74,392)	(5,441)	88.93%
Other Miscellaneous Revenues	-	48,897	66,196	17,299	0.00%
Insurance Reimbursements	-	590	-	(590)	0.00%
TOTAL REVENUES	2,105,670	1,983,401	2,180,241	196,840	103.54%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	12,000	7,400	8,400	(1,000)	70.00%
FICA Taxes	918	566	168	398	18.30%
ProfServ-Arbitrage Rebate	1,200	4,200	-	4,200	0.00%
ProfServ-Dissemination Agent	1,000	-	-	-	0.00%
ProfServ-Engineering	150,000	129,161	154,097	(24,936)	102.73%
ProfServ-Legal Services	90,000	68,046	63,770	4,276	70.86%
ProfServ-Mgmt Consulting	68,135	59,483	62,457	(2,974)	91.67%
ProfServ-Special Assessment	5,330	5,330	5,330	-	100.00%
ProfServ-Trustee Fees	7,596	7,596	7,516	80	98.95%
Auditing Services	6,300	6,200	7,500	(1,300)	119.05%
Website Compliance	1,600	2,864	2,239	625	139.94%
Postage and Freight	2,000	945	275	670	13.75%
Insurance - General Liability	16,256	14,255	14,871	(616)	91.48%
R&M-Emergency & Disaster Relief	-	10,324	-	10,324	0.00%
Printing and Binding	1,000	120	270	(150)	27.00%
Legal Advertising	2,000	3,204	3,137	67	156.85%
Miscellaneous Services	2,500	2,461	3,123	(662)	124.92%
Misc-Assessment Collection Cost	2,500	2,487	1,855	632	74.20%
Office Supplies	250	-	-	-	0.00%
Annual District Filing Fee	175	175	175	-	100.00%
Bond Issue Expense	100,000	-	-	-	0.00%
Total Administration	470,760	324,817	335,183	(10,366)	71.20%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2025) YEAR TO DATE ACTUAL	(FY 2026) YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Field					
ProfServ-Field Management	105,000	91,667	107,250	(15,583)	102.14%
Contracts-Lake and Wetland	30,600	28,050	31,800	(3,750)	103.92%
Contracts-Fountain	1,800	3,715	5,500	(1,785)	305.56%
Communication - Teleph - Field	11,000	1,796	1,802	(6)	16.38%
Electricity - Streetlights	124,000	100,715	66,660	34,055	53.76%
Utility - Water & Sewer	86,520	73,081	119,851	(46,770)	138.52%
Streetlights Gated	80,000	70,258	69,595	663	86.99%
Streetlights Non-Gated	130,000	113,042	108,272	4,770	83.29%
R&M-Common Area	40,000	58,898	53,264	5,634	133.16%
R&M-Fountain	55,000	36,224	26,898	9,326	48.91%
R&M-Stormwater System	50,000	7,350	230,230	(222,880)	460.46%
R&M-Emergency & Disaster Relief	25,000	-	-	-	0.00%
R&M-Invasive Plant Maintenance	25,000	-	2,625	(2,625)	10.50%
Misc-Contingency	40,000	35,475	47,431	(11,956)	118.58%
Holiday Lighting & Decorations	26,000	24,100	24,100	-	92.69%
Total Field	829,920	644,371	895,278	(250,907)	107.88%
Landscape Services					
Contracts-Landscape	401,052	355,961	359,519	(3,558)	89.64%
Contracts-Landscape Consultant	12,000	500	86	414	0.72%
Contracts-Mulch	45,000	31,025	31,025	-	68.94%
Contracts-Trees & Trimming	7,500	-	-	-	0.00%
Contracts-Annals	10,000	-	-	-	0.00%
Lease - Building	8,436	9,636	17,012	(7,376)	201.66%
R&M-Irrigation	60,000	38,177	34,997	3,180	58.33%
R&M-Trees and Trimming	26,000	16,788	31,110	(14,322)	119.65%
R&M-Plant&Tree Replacement	80,000	66,217	23,690	42,527	29.61%
Total Landscape Services	649,988	518,304	497,439	20,865	76.53%
Reserves					
Reserve	180,000	-	-	-	0.00%
Total Reserves	180,000	-	-	-	0.00%
TOTAL EXPENDITURES & RESERVES	2,130,668	1,487,492	1,727,900	(240,408)	81.10%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2025) YEAR TO DATE ACTUAL	(FY 2026) YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Excess (deficiency) of revenues					
Over (under) expenditures	(24,998)	495,909	452,341	(43,568)	-1809.51%
OTHER FINANCING SOURCES (USES)					
Interfund Transfer - In	-	-	53,534	53,534	0.00%
Operating Transfers-Out	-	(395,364)	(130,405)	264,959	0.00%
Contribution to (Use of) Fund Balance	(24,998)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(24,998)	(395,364)	(76,871)	318,493	307.51%
Net change in fund balance	\$ (24,998)	\$ 100,545	\$ 375,470	\$ 274,925	-1502.00%
FUND BALANCE, BEGINNING	1,492,024	1,490,893	1,492,024		
FUND BALANCE, ENDING	\$ 1,467,026	\$ 1,591,438	\$ 1,867,494		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2025) YEAR TO DATE ACTUAL	(FY 2026) YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 15	\$ 15,661	\$ 14,988	\$ (673)	99920.00%
Interest - Tax Collector	500	6,029	4,170	(1,859)	834.00%
Special Assmnts- Tax Collector	743,052	738,449	740,711	2,262	99.68%
Special Assmnts- Prepayment	-	-	3,880	3,880	0.00%
Special Assmnts- Discounts	(29,722)	(26,976)	(27,025)	(49)	90.93%
TOTAL REVENUES	713,845	733,163	736,724	3,561	103.21%
EXPENDITURES					
Administration					
Misc-Assessment Collection Cost	1,194	950	1,851	(901)	155.03%
Total Administration	1,194	950	1,851	(901)	155.03%
Debt Service					
Principal Debt Retirement A-1	231,000	224,000	231,000	(7,000)	100.00%
Principal Debt Retirement A-2	317,000	307,000	317,000	(10,000)	100.00%
Interest Expense Series A-1	55,211	62,155	55,211	6,944	100.00%
Interest Expense Series A-2	102,281	111,951	102,281	9,670	100.00%
Total Debt Service	705,492	705,106	705,492	(386)	100.00%
TOTAL EXPENDITURES	706,686	706,056	707,343	(1,287)	100.09%
Excess (deficiency) of revenues					
Over (under) expenditures	7,159	27,107	29,381	2,274	410.41%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	7,159	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	7,159	-	-	-	0.00%
Net change in fund balance	\$ 7,159	\$ 27,107	\$ 29,381	\$ 2,274	410.41%
FUND BALANCE, BEGINNING	391,661	357,862	391,661		
FUND BALANCE, ENDING	\$ 398,820	\$ 384,969	\$ 421,042		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2025) YEAR TO DATE ACTUAL	(FY 2026) YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ -	\$ -	\$ 407	\$ 407	0.00%
TOTAL REVENUES	-	-	407	407	0.00%
EXPENDITURES					
Debt Service					
Principal Debt Retirement	-	-	100,000	(100,000)	0.00%
Loan Expense	-	23,832	27,510	(3,678)	0.00%
Total Debt Service	-	23,832	127,510	(103,678)	0.00%
TOTAL EXPENDITURES	-	23,832	127,510	(103,678)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	(23,832)	(127,103)	(103,271)	0.00%
OTHER FINANCING SOURCES (USES)					
Interfund Transfer - In	-	23,832	127,511	103,679	0.00%
TOTAL FINANCING SOURCES (USES)	-	23,832	127,511	103,679	0.00%
Net change in fund balance	\$ -	\$ -	\$ 408	\$ 408	0.00%
FUND BALANCE, BEGINNING	-	-	4		
FUND BALANCE, ENDING	\$ -	\$ -	\$ 412		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2025) YEAR TO DATE ACTUAL	(FY 2026) YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ -	\$ 4	\$ -	\$ (4)	0.00%
TOTAL REVENUES	-	4	-	(4)	0.00%
EXPENDITURES					
Debt Service					
Impr - Drainage	-	666,260	-	666,260	0.00%
Cost of Issuance	-	66,020	-	66,020	0.00%
Total Debt Service	-	732,280	-	732,280	0.00%
TOTAL EXPENDITURES	-	732,280	-	732,280	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	(732,276)	-	732,276	0.00%
OTHER FINANCING SOURCES (USES)					
Interfund Transfer - In	-	374,068	2,894	(371,174)	0.00%
Loan/Note Proceeds	-	541,934	-	(541,934)	0.00%
Operating Transfers-Out	-	(2,536)	(53,534)	(50,998)	0.00%
TOTAL FINANCING SOURCES (USES)	-	913,466	(50,640)	(964,106)	0.00%
Net change in fund balance	\$ -	\$ 181,190	\$ (50,640)	\$ (231,830)	0.00%
FUND BALANCE, BEGINNING	-	(184,084)	50,640		
FUND BALANCE, ENDING	\$ -	\$ (2,894)	\$ -		

Notes to the Financial Statements
August 31, 2026

General Fund

Assets

- **Cash and Investments** - The district has one money market and one checking account with Bank United.
- **Deposits** - Duke Energy, OCU utility deposits & Infinity Sign & Graphix (sign & fence deposit 50%).

► Liabilities

- **Accounts Payable** - Invoices for current month but not paid in current month.
- **Accrued Expenses** - Monthly Landscaping (Jul & Aug) & lease payment.
- **2024 Special Assessment Note** - As of Jul'26 the outstanding balance is \$442,295

► Fund Balance

- **Assigned To:** Reserves approved by the board:

Operating Reserves	\$	210,734	Reserves approved by Board:
Entry Features		51,612	" "
Fences, Walls		321,437	" "
Other		300,976	" "
Pavement, Concrete, Catch Basins, Curb Inlets		288,794	" "
Ponds, Lakes		175,515	" "
Reserve Study		14,514	" "
Total Reserves	\$	1,363,582	

Revenue & Expenses - All Funds
August 31, 2026

Financial Overview / Highlights

- ▶ Interest revenue from the Money Market is approximately 104% of adopted budget.
- ▶ Total General Fund non-ad valorem assessments are approximately 99% collected and total revenue is 104% of adopted budget.
- ▶ Total General Fund expenditures and reserves are approximately 81% of the adopted budget.
- ▶ Other miscellaneous revenue - FedEx refund, FY25 reversed accrual, State of FL - Dept of Financial Services - unclaimed property reimbursement & Hurricane Ian reimbursement.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
ProfServ-Engineering	\$ 150,000	\$ 154,097	103%	District engineering services YTD.
ProfServ-Special Assessment	\$ 5,330	\$ 5,330	100%	Assessment services paid in full.
ProfServ-Trustee Fees	\$ 7,596	\$ 7,516	99%	Fees for 2017A-1 & 2024 series.
Auditing Services	\$ 6,300	\$ 7,500	119%	Audit fee paid in full.
Website Compliance	\$ 1,600	\$ 2,239	140%	Website hosting fees YTD.
Insurance-General Liability	\$ 16,256	\$ 14,871	91%	EGIS insurance paid in full.
Legal Advertising	\$ 2,000	\$ 3,137	157%	Notices for public hearings and classified listings.
Miscellaneous Services	\$ 2,500	\$ 3,123	125%	Record storage & ADP payroll fees.
Annual District Filing Fee	\$ 175	\$ 175	100%	Annual fee paid in full.
<u>Field</u>				
ProfServ-Field Management	\$ 105,000	\$ 107,250	102%	Additional charges for field inspections.
Contracts-Lake and Wetland	\$ 30,600	\$ 31,800	104%	Crosscreek monthly fee has increased to \$2,782 per month.
Contracts-Fountain	\$ 1,800	\$ 5,500	306%	Monthly maintenance @ \$500 per visit.
Utility-Water & Sewer	\$ 86,520	\$ 119,851	139%	Water usage and fees are higher than PY.
R&M-Common Area	\$ 40,000	\$ 53,264	133%	Trash services, pond erosion & brick wall repair.
R&M-Stormwater System	\$ 50,000	\$ 230,230	460%	Pond erosion and storm drain repairs & CIPP lining and mobilization services.
Misc-Contingency	\$ 40,000	\$ 47,431	119%	Two new speed bump installations & new electrical boxes installed.
Holiday Lighting & Decorations	\$ 26,000	\$ 24,100	93%	Holiday decorations paid in full.
<u>Landscape Services</u>				
Lease - Building	\$ 8,436	\$ 17,012	202%	New vendor & contract are including items not budgeted including Insurance, Taxes & CAM expenses.
R&M-Trees and Trimming	\$ 26,000	\$ 31,110	120%	Palm & Myrtle tree trimming YTD.

VISTA LAKES
Community Development District

Supporting Schedules

August 31, 2026

**Non-Ad Valorem Special Assessments - Orange County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026**

					ALLOCATION BY FUND		
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs (1)	Gross Amount Received	General Fund	Debt Service 2017-A1 Fund	Debt Service 2017-A2 Fund
Assessments Levied FY 2026				\$ 2,834,376	\$ 2,091,323 74%	\$ 301,605 41%	\$ 441,448 59%
11/10/25	\$ 11,796	\$ 615	\$ -	\$ 12,411	\$ 12,411	\$ -	\$ -
11/10/25	4,577	238	-	4,815		1,954	2,861
11/20/25	12,134	583	1,855	14,573	14,573		
11/20/25	3,318	215	1,851	5,384		2,186	3,199
11/25/25	63,878	2,662	-	66,539	66,539		
11/25/25	19,818	826	-	20,643		8,379	12,264
12/05/25	153,263	6,376	-	159,639	159,639		
12/05/25	52,019	2,163	-	54,182		21,993	32,190
12/15/25	38,046	1,585	-	39,631	39,631		
12/15/25	12,017	501	-	12,518		5,081	7,437
12/22/25	106,656	4,444	-	111,100	111,100		
12/22/25	36,370	1,516	-	37,885		15,378	22,508
01/15/26	131,903	5,496	-	137,398	137,398		
01/15/26	49,841	2,077	-	51,917		21,073	30,844
02/13/26	969,324	40,388	-	1,009,712	1,009,712		
02/13/26	369,644	15,403	-	385,047		156,291	228,756
03/13/26	80,111	3,338	-	83,449	83,449		
03/13/26	26,640	1,110	-	27,750		11,264	16,486
04/15/26	145,994	5,913	-	151,907	151,907		
04/15/26	48,900	1,980	-	50,881		20,652	30,228
05/15/26	92,822	3,097	-	95,919	95,919		
05/15/26	29,487	999	-	30,486		12,374	18,112
06/15/26	81,206	1,321	-	82,528	82,528		
06/15/26	23,806	399	-	24,205		9,825	14,380
07/15/26	33,667	(981)	-	32,687	32,687		
07/15/26	9,386	(273)	-	9,113		3,699	5,414
08/14/26	87,935	(446)	-	87,489	87,489		
08/14/26	26,012	(128)	-	25,884		10,506	15,378
TOTAL	\$ 2,720,569	\$ 101,417	\$ 3,707	\$ 2,825,692	\$ 2,084,981	\$ 300,654	\$ 440,057
% COLLECTED				99%	99%	99%	99%
TOTAL OUTSTANDING				\$ 8,684	\$ 6,342	\$ 950	\$ 1,391

Notes:

(1) Collection costs are paid once a year to Orange County Tax Collector (# of parcels on roll 4,388 X .7744 price per parcel)

Cash and Investment Report
August 31, 2026

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND				
Checking Account - Operating	Bank United	N/A	0.00%	\$ 534,409
Money Market Account	Bank United	N/A	3.40%	\$ 1,456,371
Subtotal General Fund				\$ 1,990,780
DEBT SERVICE FUND				
Series 2024 Prepayment Fund (A-2)	US Bank	N/A	3.50%	\$ 3,880
Series 2017 A-1 Reserve account	US Bank	N/A	3.50%	\$ 33,046
Series 2017 A-2 Reserve account	US Bank	N/A	3.50%	\$ 72,553
Series 2024 Revenue Fund	US Bank	N/A	3.50%	\$ 412
Series 2017 A-1 Revenue account	US Bank	N/A	3.50%	\$ 115,122
Series 2017 A-2 Revenue account	US Bank	N/A	3.50%	\$ 170,429
Subtotal Debt Service Fund				\$ 395,442
Grand Total				\$ 2,386,222

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Friday, September 11, 2026
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JKHATIBLOU 1

Statement Date 08/31/2026

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
08/12/2026	Payment	100267	AARON'S BACKFLOW SERVICES INC	Inv: 45522			-80.00
08/21/2026	Payment	300447	DUKE ENERGY FLORIDA, INC.	Inv: 082126-0718-ACH			-1,019.86
08/21/2026	Payment	300448	DUKE ENERGY FLORIDA, INC.	Inv: 082126-7648-ACH			-1,243.56
08/21/2026	Payment	300449	DUKE ENERGY FLORIDA, INC.	Inv: 082126-7159-ACH			-614.18
08/21/2026	Payment	300450	DUKE ENERGY FLORIDA, INC.	Inv: 082126-7935-ACH			-934.79
08/21/2026	Payment	300451	DUKE ENERGY FLORIDA, INC.	Inv: 082126-8449-ACH			-869.05
08/21/2026	Payment	300452	DUKE ENERGY FLORIDA, INC.	Inv: 082126-0005-ACH			-1,036.90
08/21/2026	Payment	300453	DUKE ENERGY FLORIDA, INC.	Inv: 082126-0485-ACH			-898.52
08/21/2026	Payment	300454	DUKE ENERGY FLORIDA, INC.	Inv: 082126-0708-ACH			-206.15
08/21/2026	Payment	300455	DUKE ENERGY FLORIDA, INC.	Inv: 082126-3130-ACH			-1,283.19
08/21/2026	Payment	300456	DUKE ENERGY FLORIDA, INC.	Inv: 082126-7551-ACH			-1,252.42
08/21/2026	Payment	300457	DUKE ENERGY FLORIDA, INC.	Inv: 082126-8354-ACH			-1,359.57
08/21/2026	Payment	300458	DUKE ENERGY FLORIDA, INC.	Inv: 082126-8958-ACH			-643.31
08/21/2026	Payment	300459	DUKE ENERGY FLORIDA, INC.	Inv: 072126-0027-ACH			-438.31
08/28/2026	Payment	100275	CROSSCREEK ENVIRONMENTAL INC	Inv: 27796			-4,537.50
08/28/2026	Payment	100277	VIKING MASONRY INC	Inv: 9000840-260807			-3,520.00
08/28/2026	Payment	300504	DUKE ENERGY FLORIDA, INC.	Inv: 082426-8148-ACH			-32.64
Total Outstanding Checks							-19,969.95

Vista Lakes
Cash Flow Projection
8/31/2026

	<u>Balances</u>	<u>Interest Rate</u>
Operating Account - Bank United	534,409	0.00%
MM Account - Bank United	1,456,371	3.40%
Less: Current Outstanding AP	<u>(76,171)</u>	
Estimated Cash Available Today	<u>1,914,609</u>	
 Outstanding FY26 Tax Roll	 8,684	
 Estimated Total Cash Available with Tax Roll	 <u>1,923,293</u>	
 <u>Projections:</u>		
Monthly Average Spend - (11 Months Oct-Aug)	157,082	
 Total Monthly Average Spend	 <u>157,082</u>	
 Average Spend to YE - (1 month Sept)	 157,082	
 Expected Cash Flow at YE (9/30/26)	 <u>1,766,211</u>	
 Average Spend 1st QTR FY27 - (2 mos avg spend)	 314,164	
 Expected Need through 1st QTR FY27	 <u>1,452,048</u>	
<i>*tax roll revenue for the new FY is received in December</i>		



LAKE TREATMENT REPORT

Crosscreek Environmental service summary and site documentation

Customer & Service Details

Customer:

Inframark

Job:

414 - Vista Lakes CDD

Date:

2026-09-15

Time:

09:14

Technician:

ScottB

Lakes & Treatments

Lake	Algae	Submersed Weeds	Grasses & Brush	Floating Weeds	Bacteria	Pond Dye	Trash Pickup	Inspection	Water Level	Erosion
9		X	X	X				X	Normal	
7			X	X						

Additional Comments

Treated all above sites for terrestrial and emergent grasses as well as Treated both ponds for spatterdock, hydrilla and eel grass.

Project Photos

Photo 1

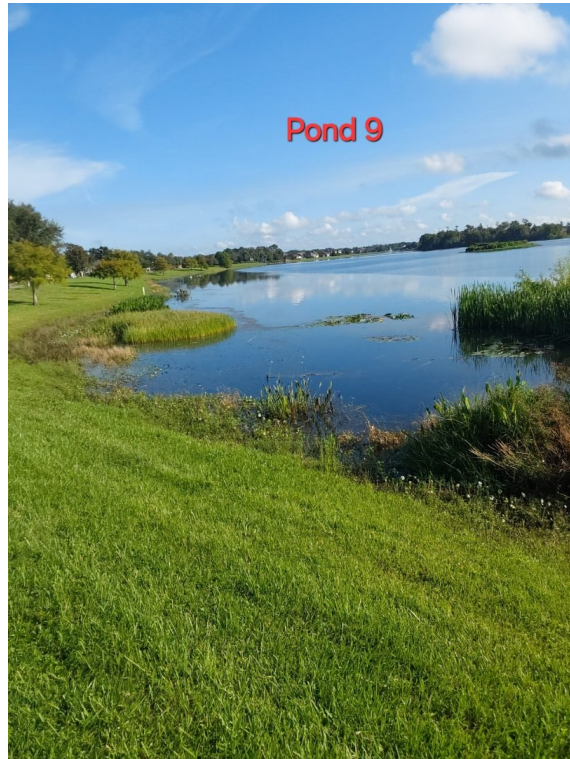


Photo 2





Vista Lakes CDD September 2026 Field Inspection

Monday, September 14, 2026

Prepared For Board of Supervisors

50 Items Identified

Justin Fisher

Inframark

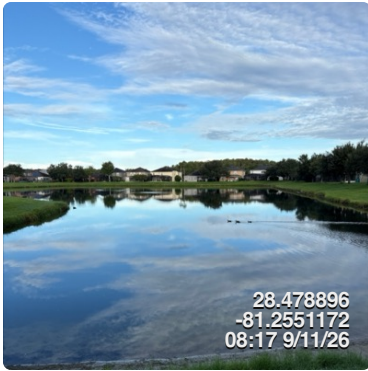
General Info

Landscape Workshop is showing progress in many areas. They recently hired a new production manager (Ronnie) who is dialing things in. Irrigation is still a priority and substantial repairs remain.

Gentry Park was a main focus of the walkthrough. We met with HOA reps and discussed expectations moving forward.

Crosscreek Environmental was observed treating multiple ponds with the help of a skiff. We will monitor for better results in managing the trouble spots mentioned during the last meeting.

Annuals will be rotated next month. Easements will be addressed during the coming months.



Item 1 - Minimal Algae/No Trash

N/A

Assigned To: Crosscreek Environmental

There was little to no algae present. Water was clear grass was mowed to the waters edge.

Location:
Pond 13

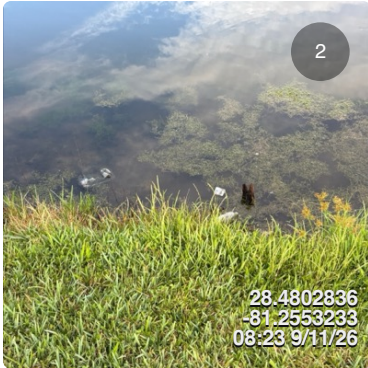
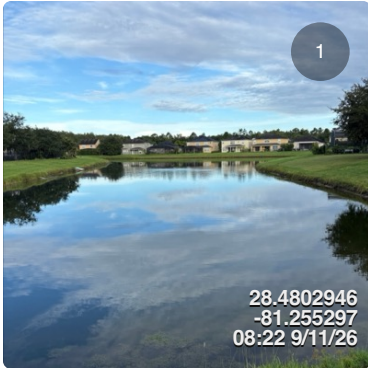
Item 2 - Minimal Algae/Minimal Trash

Low

Assigned To: Crosscreek Environmental

There was some trash present. What looks to be duckweed present. The water clarity was decent.

Location:
Pond 14



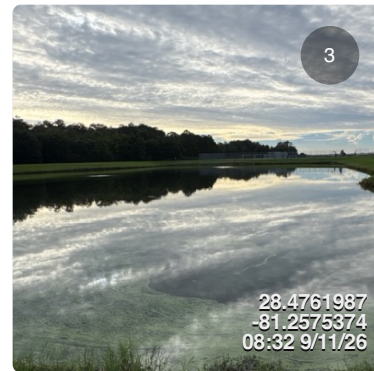
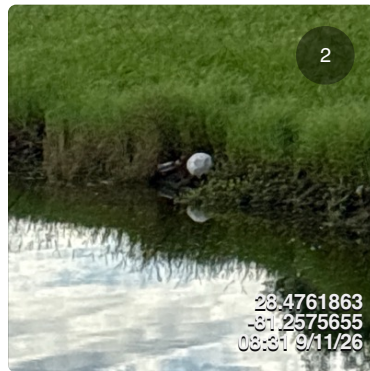
Item 3 - Minimal Algae/Trash

Assigned To: Crosscreek Environmental

Algae was minimal. There was trash present along the edge of the pond. Grasses around the edge needed to be treated. It looked as if this area may have been missed during last mowing service.

Location:

Pond 12



Item 4 - Proposal To Add Ground Cover

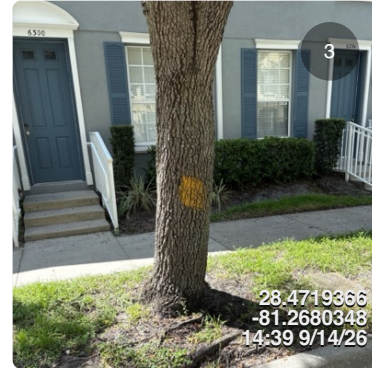
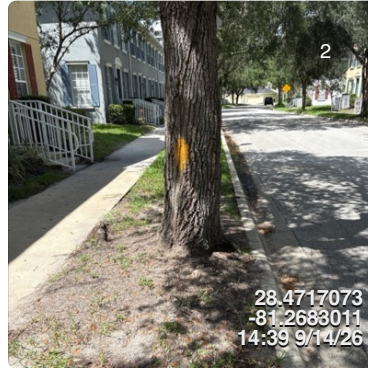
Assigned To: Landscape Workshop

Landscape Workshop to bring a proposal to add Jasmine at multiple end caps in Gentry Park.

Item 5 - Irrigation Repair

Assigned To: Landscape Workshop

Landscape Workshop will again attempt to go through the City of Orlando to get this tree removed. The plan is to remove the tree, stump-grind all roots and run a new line through schedule 40 pipe to protect the line. Aaron will submit the already commissioned arborist report which also included additional trees in the neighborhood. We would not remove these trees unless they impacted the irrigation system.



Item 6 - Viburnum Replacement

Assigned To: Landscape Workshop

Landscape Workshop to replace dead plant material. We are still unsure who's responsible for the invoice. We need to determine when/who installed these bushes and if that would supersede the 2009 maintenance exhibit showing CDD responsibility on the side of the buildings.

Location:

6359 Westcott Cove



Item 7 - Viburnum Replacement

Assigned To: Landscape Workshop

Landscape Workshop to replace dead plant material. We are still unsure who's responsible for the invoice. We need to determine when/who installed these bushes and if that would supersede the 2009 maintenance exhibit showing CDD responsibility on the side of the buildings.

Location:

8565 Saratoga Inlet Dr



Item 8 - Viburnum Replacement

Assigned To: Landscape Workshop

Landscape Workshop to replace dead plant material. We are still unsure who's responsible for the invoice. We need to determine when/who installed these bushes and if that would supersede the 2009 maintenance exhibit showing CDD responsibility on the side of the buildings.

Location:

8565 Saratoga Inlet Dr



Item 9 - Sign Damage

Assigned To: Landscape Workshop

Landscape Workshop to spray around the sign and mulch to keep from ringing the sign with line trimmer.



Item 10 - Towing Sign Replacement

Assigned To: Gentry Park HOA

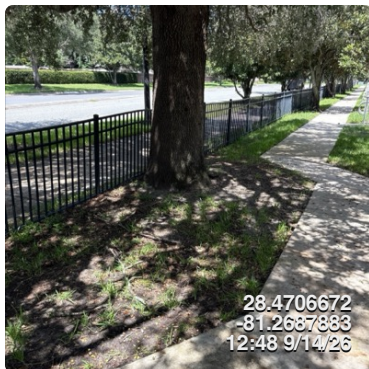
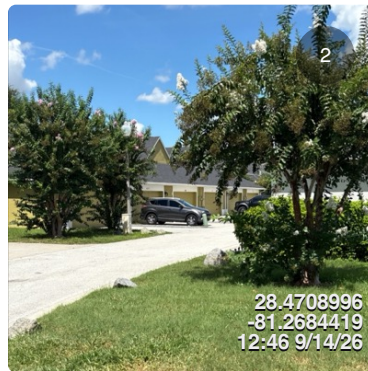
These towing signs are HOA responsibility. HOA Chair has contacted the towing company to replace at their expense.

Item 11 - Sucker Growth

High

Assigned To: Landscape Workshop

Property-wide, sucker growth continues to be an issue. Especially here in Gentry Park.



Item 12 - Proposal For Ground Cover

Assigned To: Landscape Workshop

This area is listed as CDD responsibility on the maintenance exhibit. Aaron will provide a proposal to install ground cover in this area.



Item 13 - Structural Pruning

Assigned To: Landscape Workshop

Landscape Workshop will be submitting a proposal to cut and dispose of this limb.



Item 14 - Ownership

Assigned To: District Engineer

We need to determine who the builder turned the fence over to.
Was it turned over to the CDD or the HOA?



Item 15 - Irrigation Repair

Immediate

Assigned To: Landscape Workshop

This mainline repair in Gentry Park has been identified. This will be repaired but the end of September. We will ask for approval outside of CDD meeting.

Location:

Westcott Cove Blvd



Item 16 - REPEAT ... Irrigation Repair

Immediate

Assigned To: Landscape Workshop

Irrigation repairs remains.

Location:

6370 Bristol Channel Way



Item 17 - Odyssey Path

Assigned To: Landscape Workshop

Turf was installed. Trees still need to be straightened. Clock is not responding.

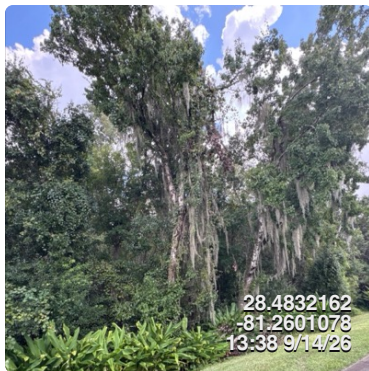
Item 18 - Resident Irrigation

Assigned To: Inframark Maintenance

Resident irrigation is leaking and affecting CDD property. Contact information was acquired from Vista Lakes HOA. Contact will be made with the home owner to gain access to their controller in order to turn off their irrigation.

Location:

9067 Hastings Beach



Item 19 - Drop Tree

Assigned To: Landscape Workshop

Board approved the dropping of this tree into the conservation area.

Location:

Across from 5476 Florence Harbor Dr.



Item 20 - Minimal Algae/Aerators Working

Assigned To: Crosscreek Environmental

Location:

Pond 15

N/A

Item 21 - Resident Complaint

Assigned To: Board Updates

Resident submitted a complaint regarding erosion issues in their back yard. After investigation it looks as if there is irrigation causing the issue. The CDD does not have any irrigation lines in this area.

Location:

5541 Florence Harbor Dr



Item 22 - Easement Maintenance

Assigned To: Landscape Workshop

The vendor has been notified of the ongoing maintenance concerns regarding easements.

Location:

8901–8999 Compton Shore Ln



Item 23 - Easement Maintenance/Cutbacks

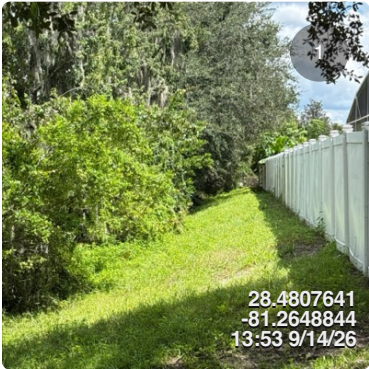
Assigned To: Board Updates

Item Completed: Yes

Trees were lifted and significant cutbacks were performed in this easement.

Location:

8601 Hastings Beach Blvd



Item 24 - Irrigation Repair

Assigned To: Board Updates

Item Completed: Yes

This mainline repair along Lee Vista was repaired.



Item 25 - Straighten Tree

Assigned To: Landscape Workshop

Landscape Workshop needs to retake and strap this tree.

Location:

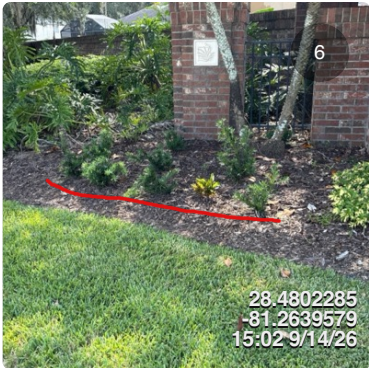
6318 Westcott Cove Blvd

Item 26 - New Plant Install

Assigned To: Board Updates

Item Completed: Yes

Podocarpus Pringles were installed at Big and Little Newport monuments.



Item 27 - Easement Maintenance

Assigned To: Board Updates

Item Completed: Yes

Spraying was completed here. The rest of this easement will be cutback during the dormant months.

Location:

8703 Hastings Beach Blvd



Item 28 - Remove Dead Fronds

Assigned To: Landscape Workshop

Remove dead fronds from palm.

Location:

Behind Big Newport monument.



Item 29 - Irrigation Repair

Assigned To: Board Updates

Item Completed: Yes

This line was capped in the easement.

Location:

8703 Hastings Beach Blvd

Item 30 - Hardscapes Cutback

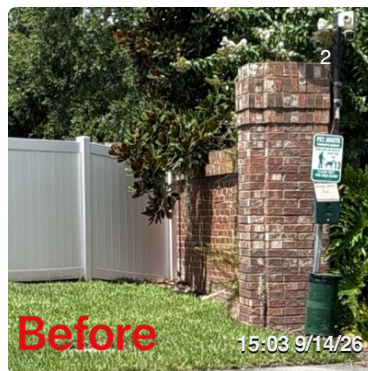
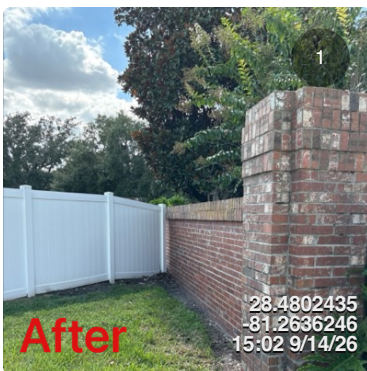
Assigned To: Board Updates

Item Completed: Yes

Continue to cutback foliage from CDD hardscapes.

Location:

Big Newport





Item 31 - Palm Lifting

Assigned To: Board Updates

Item Completed: Yes

Palm lifting and pruning of dead plant material was completed along Chickasaw.

Item 32 - Irrigation Repair

Assigned To: Board Updates

Item Completed: Yes

Irrigation was repaired near the lift station, restoring irrigation near Melrose.



Item 33 - New Plant Install

Assigned To: Board Updates

Item Completed: Yes

The failing Podocarpus was replaced near the Melrose monument.



Item 34 - New Plant Install

Assigned To: Board Updates

Item Completed: Yes

Viburnum replacements were installed along Chickasaw.



Item 35 - New Plant Install

Assigned To: Board Updates

Item Completed: Yes

Failing Podocarpus were replaced just past the school as you enter Champlain.

Item 36 - Canopy Lifting

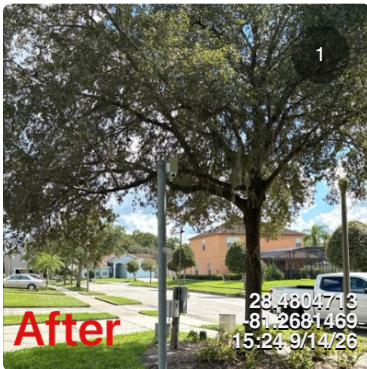
Assigned To: Board Updates

Item Completed: Yes

The trees were lifted in this area. The field of vision is clear for the security camera.

Location:

Champlain Path



Item 37 - Bollard Install

Assigned To: Inframark Maintenance

New bollards were installed by Inframark Maintenance. Jorge is still working to get the chain across the rest of the bollards.

Location:

Champlain Path



Item 38 - Proposal For Flush Cut

Assigned To: Landscape Workshop

Landscape Workshop will provide a proposal to flush cut the failing Ligustrum in the median along Champlain.



Item 39 - Tree Removal

Assigned To: Board Updates

Item Completed: Yes

Fallen tree was flush cut along Chickasaw.

Medium

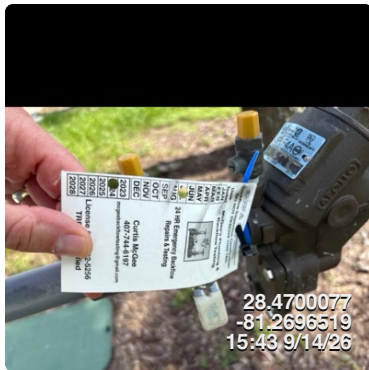


Item 40 - Moderate Algae/Hydrilla

Assigned To: Crosscreek Environmental

Location:

Pond 4



Item 41 - Backflow Testing

Assigned To: Inframark Maintenance

Location:

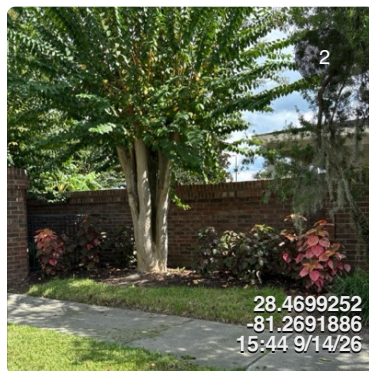
Pond 4

Item 42 - New Plant Install

Assigned To: Board Updates

Item Completed: Yes

New Trinettes and Copper Leaf units were installed at the Pembroke Entrance.



Item 43 - 2 Irrigation Repairs

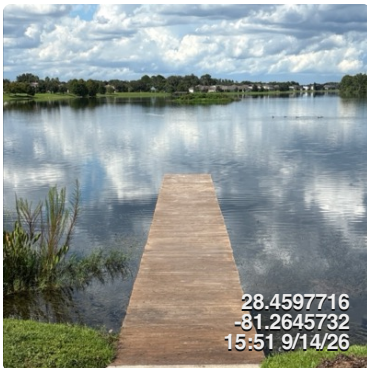
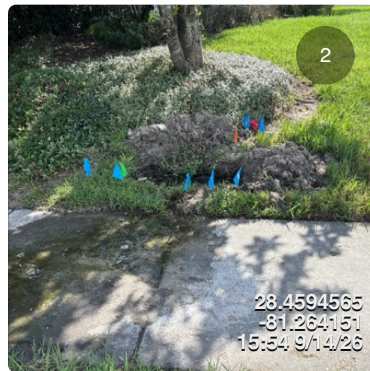
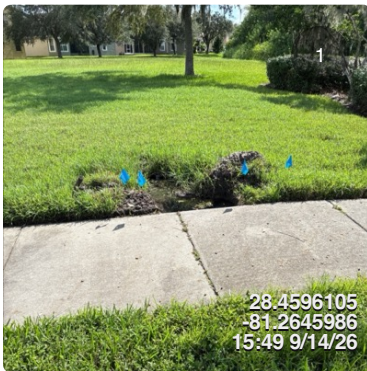
Immediate

Assigned To: Landscape Workshop

There are 2 irrigation repairs within a few hundred feet of each other near the Windsor entrance.

Location:

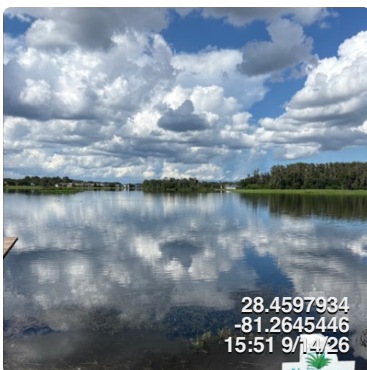
7222 Vista Park Blvd



Item 44 - Dock Proposal

Assigned To: Inframark Maintenance

Inframark will garner multiple estimates to install a floating dock. Jorge believes it would be extremely difficult to retro-fit the existing dock. We will also inquire with others regarding a retro-fit.



Item 45 - Moderate Algae/Aquatic Weeds

Medium

Assigned To: Crosscreek Environmental

There are numerous areas of Hydrilla, Lily pads, and algae in the Big Lake.



Item 46 - Missing Annuals

Assigned To: Landscape Workshop

This area once included annuals. I believe they were included in the contract. Irrigation to be confirmed.

Location:

Windsor Entrance



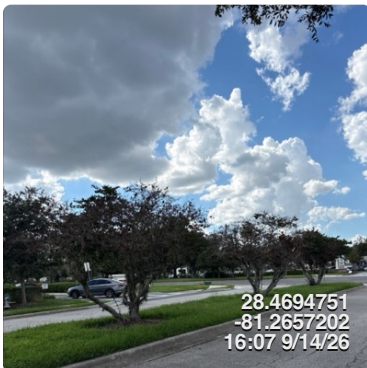
Item 47 - Easement Maintenance

Assigned To: Landscape Workshop

Easement maintenance will be addressed during the dormant months.

Location:

7470 Chelsea Harbour Dr



Item 48 - Proposal To Remove

Assigned To: Landscape Workshop

Landscape Workshop to provide proposal to remove and sod or replace these failing Ligustrum.

Location:

Barrington Cove Pointe and Lee Vista Blvd



Item 49 - Annuals Rotation

Assigned To: Landscape Workshop

Property-wide, all annuals will be rotated out in the month of October.

Item 50 - Pond Maintenance

Assigned To: Board Updates

Crosscreek was onsite treating the ponds with a skiff.



**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 Friday, September 11, 2026, at 9:02 a.m. at the Vista Lakes Clubhouse, 8841 Lee Vista Boulevard, Orlando, Florida 32829.

Present and constituting a quorum were:

Frank Sebestyen	Chairperson
John DeCrotie	Vice Chairperson (<i>Via Teams</i>)
Carla Daly	Assistant Secretary
Nathalie Santana	Assistant Secretary
Sam Badami	Assistant Secretary

Also present, either in person or via communications media technology, were:

Michael Perez	District Manager, Inframark
Scott Clark	District Counsel, Winter Park Lawyers
David Hamstra	District Engineer, Pegasus Engineering
Jorge Baez	Field Manager, Inframark
Justin Fisher	Field Inspection Coordinator, Inframark
Charles Greene	Lead Ecologist, CrossCreek Environmental
Aaron Wilbanks	Representative, Landscape Workshop
Residents and Members of the Public	

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS Call to Order and Roll Call

Mr. Sebestyen called the meeting to order at 9:02 a.m. A quorum was established.

SECOND ORDER OF BUSINESS Approval of the Agenda

On MOTION by Mr. Badami, seconded by Ms. Santana, with all in favor, the agenda was approved.

THIRD ORDER OF BUSINESS Public Comments

The Board offered to allow Barbara to comment as the respective agenda items were addressed, rather than at the beginning of the meeting, so the agenda could proceed in order.

FOURTH ORDER OF BUSINESS Staff Reports

A. Financial Overview

i. Financial Snapshot

ii. Financials

iii. Cash Flow Analysis

Mr. Badami requested an overview of important items that should be reviewed.

On MOTION by Ms. Daly, seconded by Mr. Badami, the financials were approved.

B. CrossCreek Aquatic Report

Mr. Greene discussed the newly installed fountain and the impact of water levels on the visibility of the fountain lights. Discussion followed regarding a comparison of fountain replacement and repair costs. The Board also discussed having ER Services confirm the power supply and determine why the fountain was connected in its current configuration.

Mr. Greene stated that the ponds would be under control before the next meeting. He also indicated that he would again explore additional services for certain ponds experiencing algae blooms.

C. Field Inspection Report

Ms. Daly spoke favorably of Mr. Wilbanks and expressed optimism. Mr. Perez reported that Landscape Workshop had added staff and planned to add more. Mr. Fisher discussed the inspection walkthrough, the timeliness of results, turf replacement, and irrigation repairs. Mr. Wilbanks would prepare an irrigation map within the next two weeks.

Discussion followed regarding an email from Barb expressing her belief that all items identified were the District's responsibility to resolve. Mr. Perez also read an email from the HOA's attorney concerning the irrigation pipe and the responsibilities the attorney believed the Board should assume. Mr. Clark requested a motion to approve an easement agreement for irrigation on the owner's property, incorporating the items outlined in the email.

On MOTION by Ms. Santana, seconded by Ms. Daly, the irrigation easement agreement for the owner's property was approved, incorporating the items outlined in the email from the HOA's attorney.

Mr. Fisher reviewed additional items in the inspection report, including some requiring immediate attention. The Board discussed the dock and water level and requested potential remedies for consideration at the next meeting.

D. Landscape Workshop Irrigation Inspection Reports

The Field Inspection Report and Landscape Workshop Irrigation Inspection Reports were discussed together.

E. District Engineer

Mr. Hamstra reviewed his report and repairs that had been completed. Mr. Clark discussed the City's response to a reported traffic safety concern on a City-owned road and stated that he would respond to address inaccuracies in the City's statements. Mr. Clark would also send a letter to Duke requesting relocation of a box installed in an incorrect location that would obstruct the new sign.

Mr. Hamstra discussed Item 7 of his report.

On MOTION by Ms. Daly, seconded by Mr. Badami, proceeding with Viking in the amount of \$2,325.00 for Item 7 of the District Engineer's report was approved.	78 79
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The Board discussed Item 9 of the report and requested additional solutions, with the rail to be installed immediately. Discussion followed regarding the addition of a street gutter from Windsor Pointe Drive.

On MOTION by Ms. Daly, seconded by Mr. Badami, adding a street gutter from Windsor Pointe Drive in an amount not to exceed \$60,000.00 was approved.	84 85
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F. District Counsel

i. Consideration of Proposed Updates to the District Rules and Procedures

Mr. Clark discussed updates to the District's rules and procedures to incorporate the newly approved House bill.

On MOTION by Mr. Badami, seconded by Ms. Santana, scheduling the public hearing for November 5, 2026, to consider the updated District rules and procedures was approved.	91 92 93
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G. HOA Liaison

Ms. Daly inquired about repairs to the Windsor inlets. Mr. Badami asked about trash pickup procedures and responsibility for collection in the respective areas.

H. District Manager

Mr. Perez presented the Techni Pools proposals, and discussion followed regarding their differences.

On MOTION by Ms. Daly, seconded by Ms. Santana, replacing both fountain motors and baskets in an amount not to exceed \$19,000.00 was approved.	100 101
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Mr. Baez presented the tower repair proposal.

On MOTION by Ms. Santana, seconded by Ms. Daly, proceeding with Economy¹⁰⁴
System for tower repairs in an amount not to exceed \$20,000.00 was approved.¹⁰⁵

FIFTH ORDER OF BUSINESS

Business Administration

Mr. Sebestyen requested that specific details be included in the minutes and that the District Engineer's report be made available online for future reference.

A. Consideration of Minutes from the Meeting held July 17, 2026

B. Consideration of Minutes from the Meeting held August 8, 2026

On MOTION by Ms. Daly, seconded by Mr. Badami, the July 17, 2026, and August¹¹⁴
8, 2026, meeting minutes were approved.¹¹⁵

SIXTH ORDER OF BUSINESS

**Board of Supervisors' Requests and
Comments**

Mr. Hamstra inquired about a sidewalk that continued to hold water. Ms. Daly discussed another sidewalk that was also holding water.

SEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. DeCrotie, seconded by Mr. Badami, the meeting was¹²²
adjourned at 11:51 a.m.¹²³

Secretary/Assistant Secretary

Chair/Vice Chair