

# Hacienda Lakes Community Development District

707 Orchid Drive, Naples, FL 34102

P. 239-269-1341

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**BOARD OF SUPERVISORS  
HACIENDA LAKES COMMUNITY  
DEVELOPMENT DISTRICT**

Monday, February 25, 2019, 9:00 a.m.  
4001 Tamiami Trail North, Suite 300  
Naples, Florida 34103

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Hacienda Lakes Community Development District will be held on **February 25 at 9 a.m.**, at the **Coleman, Yovanovich & Koester, PA offices, 4001 Tamiami Trail North, Suite 300, Naples, Florida 34103**. The Board Meeting agenda is as follows:

1. Call to Order/Roll Call
2. Public Comment Period

## **GENERAL DISTRICT ITEMS**

None to be considered at this time.

## **ADMINISTRATIVE MATTERS**

3. Consideration of November 20, 2018 Landowner Meeting Minutes Exhibit 1
4. Consideration of November 20, 2018 Regular Meeting Minutes Exhibit 2

## **ORGANIZATIONAL MATTERS**

5. Ratification of Grau & Associates Engagement Letter Exhibit 3
6. Ratification of Brightview Landscape Contract Amendment Exhibit 4
7. Landscape Company Considerations - Board Direction Exhibit 5

## **BUDGETARY MATTERS**

8. Consideration of January 2019 Financial Statements Exhibit 6

## **FINANCING MATTERS**

None to be considered at this time.

## **OTHER MATTERS**

9. Staff Reports
  - A. District Manager
    1. Audit Update
    2. Website Update
  - B. District Counsel
  - C. District Engineer
10. Board Member Comments/Requests
11. Public Comments
12. Adjournment

# EXHIBIT 1



1 **THIRD ORDER OF BUSINESS**

**Election of Supervisors**

2  
3 A. Election of Supervisors

4  
5 1. Determine the Number of Voting Units Represented

6  
7 Mr. Weyer noted that there is a total of 393 votes to be cast by the Landowners.

8  
9 2. Nominations of the Position of Supervisors and Terms of Office.

10  
11 Mr. Weyer pointed out that the following Board of Supervisors candidates are being  
12 considered for re-election to the Hacienda Lakes Community Development District Board  
13 of Supervisors:

14  
15 Mr. Bob Mulhere                      Seat #3  
16 Mr. Dwight Nadeau                    Seat #4  
17 Mr. Clifford Olson                    Seat #5

18  
19 Mr. Weyer said that two of the seats are being elected for 4-year terms and one of the seats  
20 is being elected for a 2-year term. The terms are determined by the numbers of votes as  
21 the two candidates with the most votes will be elected for the 4-year terms and the candidate  
22 with the lowest number of votes will be elected for a 2-year term.

23  
24 3. Casting of Ballot.

25  
26 Mr. Weyer was indicated as the proxy holder for Taylor-Morrison, Toll Brothers, Hacienda  
27 Lakes of Naples, and Lord’s Way 30.

28  
29 4. Ballot Tabulations and Results.

30  
31 The tabulations were as follows:

32  
33 Mr. Bob Mulhere                      393 Votes                      4-Year Term  
34 Mr. Dwight Nadeau                    393 Votes                      4-Year Term  
35 Mr. Clifford Olson                    390 Votes                      2-Year Term

36  
37 **FOURTH ORDER OF BUSINESS**

**Landowner Questions/Comments**

38  
39 There were no questions or comments from the Landowners.  
40  
41

1 **FIFTH ORDER OF BUSINESS**

**Adjournment**

2

3 On MOTION by Mr. Bothe and seconded by Mr. Olson, with all in favor, the Landowner Meeting  
4 of the Hacienda Lakes Community Development District was adjourned.

5

6

7

8

9

10 \_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_ Chairperson/Vice-Chairperson

11

12

13

14

15 \_\_\_\_\_  
Print Name

\_\_\_\_\_ Print Name

# EXHIBIT 2

1 **HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT**  
2 **Suite 100, 707 Orchid Drive**  
3 **Naples, FL 34102**

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4  
5  
6 **MINUTES OF MEETING**

7  
8 **Board of Supervisors Meeting**  
9 **Tuesday, November 20, 2018, 9:09 a.m.**  
10 **4001 Tamiami Trail North, Suite 300**  
11 **Naples, Florida 34103**

12  
13  
14 Present and constituting a quorum were:

|    |                       |              |
|----|-----------------------|--------------|
| 15 |                       |              |
| 16 | Maritza Aguiar        | Board Member |
| 17 | Dwight Nadeau         | Board Member |
| 18 | Tom Bothe             | Board Member |
| 19 | Bob Mulhere           | Board Member |
| 20 | Clifford “Chip” Olson | Board Member |
| 21 |                       |              |

22 Also present were:

|    |               |  |
|----|---------------|--|
| 23 |               |  |
| 24 | Russ Weyer    | District Manager, Real Estate Econometrics, Inc. |
| 25 | Greg Urbancic | District Counsel,                                |
| 26 |               | Coleman, Yovanovich & Koester, P.A.              |
| 27 | Terry Cole    | District Engineer, Hole Montes (via Phone)       |
| 28 |               |  |
| 29 |               |  |

30 **FIRST ORDER OF BUSINESS**

**Call to Order and Roll Call**

31  
32 Mr. Weyer called the meeting to order and proceeded with the roll call. The members in  
33 attendance are as outlined above and a quorum was established.

34  
35  
36 **SECOND ORDER OF BUSINESS**

**Public Comments**

37  
38 Mr. Weyer noted that the Florida Statutes require that there be an opportunity for Public  
39 Comment. No comments were forthcoming from the public in attendance.  
40  
41  
42

1 **THIRD ORDER OF BUSINESS**

**Organizational Matters**

2  
3 **A. Consideration of Resolution 2018-7:** Canvassing the Landowner Election results from the  
4 November 20<sup>th</sup> Landowner Election meeting.

5  
6 Mr. Bothe asked how many registered voters are in Hacienda Lakes at the moment. Mr.  
7 Weyer said there are 200 registered voters.

8  
9 Mr. Weyer presented Resolution 2018-7 which canvasses the votes, declares and certifies the  
10 election. He pointed out that Mr. Mulhere and Mr. Nadeau received 393 votes each and were  
11 elected to 4-year terms and Mr. Olson received 390 votes and was elected to a two-year term.

12  
13 There was no further discussion

14  
15 On MOTION by Ms. Aguiar and seconded by Mr. Mulhere, with all in favor, the Board of  
16 Supervisors of the Hacienda Lakes Community Development District approved Resolution 2018-7  
17 canvassing the Landowner Election results from the November 20<sup>th</sup> Landowner Election meeting.

18  
19 The newly appointed Supervisors each gave their oaths of office.

20  
21 **B. Consideration of Resolution 2018-8:** Relating to the designation of officers for the District and  
22 providing for an effective date.

23  
24 Mr. Weyer kept the slate of officers the same so it is a formality.

25  
26 There was no further discussion.

27  
28 On MOTION by Ms. Bothe and seconded by Mr. Nadeau, with all in favor, the Board of Supervisors  
29 of the Hacienda Lakes Community Development District approved Resolution 2018-8 relating to  
30 the designation of officers for the District and providing for an effective date.

31  
32  
33 **FOURTH ORDER OF BUSINESS**

**Administrative Matters**

34  
35 **A. Consideration of the District joining the Toll Brothers replat with Chairman signature**  
36 **authorization.**

37  
38 Mr. Urbancic explained that Toll Brothers contacted the District letting us know that they are  
39 changing their product types and changing some of their lake configurations. Since the lakes  
40 were conveyed to the District, we are required to join in on the replat.

41  
42 Mr. Cole pointed out the changes that they made, that they were minor in nature and that he  
43 recommends that the District authorize the Chairman to sign the plat on behalf of the District.  
44

1 On MOTION by Mr. Olson and seconded by Ms, Aguiar, with all in favor, the Board of Supervisors  
2 of the Hacienda Lakes Community Development District the District joining the Toll Brothers replat  
3 and authorized the Chairman to sign on behalf of the District.

4  
5 **B. Approval of Minutes of the August 20, 2018 Meeting**

6  
7 Mr. Weyer asked for questions or comments. There were none.  
8

9 On MOTION by Mr. Olson and seconded by Mr. Nadeau, with all in favor, the Board of Supervisors  
10 of the Hacienda Lakes Community Development District approved the August 20, 2018 Board  
11 Meeting Minutes.

12  
13 **C. Approval of VGlobalTech ADA Compliant Website Contract**

14  
15 Mr. Weyer said that he was able to find a group that could make us ADA compliant and  
16 could host the website. Mr. Nadeau asked what is an ADA compliant website? Mr. Weyer  
17 said they make the website readable, etc. for people who have the programs to convert  
18 websites to either visual or hearing mediums.  
19

20 Mr. Weyer said he had already signed the agreement and is looking for ratification since he  
21 needed to get moving as fast as possible to get the website covered.  
22

23 Mr. Nadeau asked if Mr. Weyer will remain webmaster. Mr. Weyer said he is the one that  
24 provides the information to them for posting on the website.  
25

26 On MOTION by Mr. Nadeau and seconded by Ms. Aguiar, with all in favor, the Board of  
27 Supervisors of the Hacienda Lakes Community Development District ratified the VGlobalTech  
28 ADA Compliant Website Contract.

29  
30  
31 **FIFTH ORDER OF BUSINESS**

**Business Matters**

32  
33 None to be considered at this time.  
34  
35

36 **SIXTH ORDER OF BUSINESS**

**Financial Matters**

37  
38  
39 **A. Consideration of Resolution 2018-9: Relating to amending the Fiscal Year 2017-2018**  
40 **Budget.**

41  
42 Mr. Weyer presented Resolution 2018-9 which relates to amending the Fiscal Year 2017-  
43 2018 budget. He pointed out and Mr. Urbancic confirmed that this budget amendment  
44 resolution is required when the District exceeds its fiscal year budget.  
45

1 Mr. Weyer said that the District was approximately \$2,500 over budget due primarily to the  
2 clean up efforts that took place in October 2017 after Hurricane Irma. He also said there  
3 were excess funds in the budget to cover the additional costs.  
4

5 There was no further discussion  
6

7 On MOTION by Mr. Mulhere and seconded by Mr. Olson, with all in favor, the Board of Supervisors  
8 of the Hacienda Lakes Community Development District approved Resolution 2018-9 amending the  
9 Fiscal Year 2017-2018 Budget.

10  
11  
12 **B. Acceptance of September 2018 Financial Statements**  
13

14 Mr. Weyer presented the District's financial statements through September 30, 2018. The  
15 cash flow was positive by \$16,000. Balance sheet and budget to actual statements still have  
16 some things that need to be moved around with year-end journal entries. We were over with  
17 landscape maintenance and irrigation line items.  
18

19 There were no further questions or comments.  
20

21 On MOTION by Mr. Olson and seconded by Ms. Aguiar, with all in favor, the Board of Supervisors  
22 of the Hacienda Lakes Community Development District accepted the District's Financial  
23 Statements through September 30, 2018.

24  
25  
26 **SEVENTH ORDER OF BUSINESS**

**Staff Reports**

27  
28 **Manager's Report –**  
29

- 30 1. Mr. Weyer was able to find a firm to handle the Christmas decorations this year for the front  
31 monument signs. He said that the trees will be lite and wreaths will adorn the signs. The  
32 cost is \$5,500 and will become a regular part of the budget going forward.  
33

34 Mr. Bothe said that the landscape people will be changing out the flowers so that will look  
35 good with the Christmas decorations going up. He also said they have been keeping up with  
36 the landscaping much better than before.  
37

38 **Attorney's Report –**  
39

40 Mr. Urbancic had nothing further to report.  
41

42 **Engineer's Report –**  
43

44 Mr. Cole had nothing further to report.  
45  
46

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**EIGHTH ORDER OF BUSINESS**

**Public Comments**

There was no public comment.

**EIGHTH ORDER OF BUSINESS**

**Supervisors' Requests**

There were no Supervisor requests.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Mulhere and seconded by Mr. Olson, with all in favor, the meeting of the Board of Supervisors of the Hacienda Lakes Community Development District was adjourned.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson/Vice-Chairperson

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

# EXHIBIT 3



**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](http://www.graucpa.com)

January 31, 2019

To Board of Supervisors  
Hacienda Lakes Community Development District  
c/o Real Estates Econometrics, Inc  
707 Orchid Drive, Suite 100  
Naples, Florida 34102

We are pleased to confirm our understanding of the services we are to provide Hacienda Lakes Community Development District, Collier County, Florida ("the District") for the fiscal year ended September 30, 2018. 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 Hacienda Lakes Community Development District as of and for the fiscal year ended September 30, 2018. 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 2018 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 \$6,400 for the September 30, 2018 audit. The fee for each annual renewal will be agreed upon separately.

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.

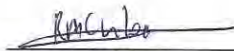
The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective 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 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Hacienda 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 Hacienda Lakes Community Development District.

By:   
\_\_\_\_\_  
Title: Chairman  
\_\_\_\_\_  
Date: 2-6-2019  
\_\_\_\_\_



## PEER REVIEW PROGRAM

is proud to present this  
Certificate of Recognition  
to

## Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in black ink, appearing to read "Anita Ford". The signature is written in a cursive, flowing style and is positioned above a horizontal line.

Anita Ford, Chair  
AICPA Peer Review Board  
2016

# EXHIBIT 4

**AMENDMENT #1 TO THE LANDSCAPE SERVICES AGREEMENT BETWEEN  
HACIENDA LAKES CDD AND BRIGHTVIEW LANDSCAPE SERVICES, INC.**

This Amendment ("Amendment") is entered into as of January 1, 2019 between Hacienda Lakes CDD ("Client") and BrightView Landscape Services, Inc. ("Contractor").

WHEREAS, Hacienda Lakes CDD and BrightView Landscape Services, Inc. entered into a Landscape Maintenance Agreement dated 10/1/2016 for the landscape maintenance at Hacienda Lakes CDD.

WHEREAS, Hacienda Lakes CDD and BrightView Landscape Services, Inc. desire to amend the Agreement pursuant to the terms of this Amendment.

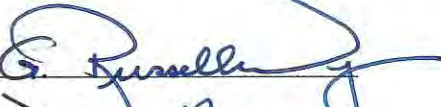
NOW THEREFORE, in consideration of the mutual covenants contained herein, Hacienda Lakes CDD and BrightView Landscape Services, Inc. desire to amend the Agreement as follows:

1. Addition of the landscape maintenance of the monument and berm landscaping under the same scope and specifications. Amendment to be performed at the price of **\$500.00** per month, **\$6,000.00** per year.


This Amendment does not, and shall not be construed to; modify any term or condition of the Agreement other than those specific terms and conditions expressly referenced herein. Capitalized terms not otherwise defined herein shall be as defined in the Agreement. In all other respects, the Agreement shall remain in full force and effect. In the event of any inconsistency or discrepancy between the Agreement and this Amendment, the terms and conditions set forth in this Amendment shall control. This Amendment may be executed in multiple counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of the date written above.

**Hacienda Lakes CDD**

By:   
Title: District Manager  
Date: 1/8/18

**BrightView Landscape Services, Inc.**

By:   
Title: VPGM  
Date: 1/8/19

# EXHIBIT 5

August 3, 2015

Hacienda Lakes CDD  
c/o Real Estate Econometrics, Inc.  
Suite 100  
707 Orchid Drive  
Naples, FL 34102

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16335 Old US 41  
Ft. Myers, FL 33912  
tel: 239.267.8707  
fax: 239.267.6388

[www.valleycrest.com](http://www.valleycrest.com)  
[www.brickmangroup.com](http://www.brickmangroup.com)

Attn: Russ Weyer

RE: Landscape management agreement

Russ:

We appreciate the opportunity to be your service provider of choice. Brickman/ValleyCrest Landscape Maintenance, Inc. is committed to fulfilling the specific landscape needs of your property as outlined in the enclosed *Landscape Management Agreement*.

All the terms of this *Landscape Management Agreement* including *Exhibit A* hereto, are acknowledged and agreed to upon execution of the signature page at the end of *Exhibit A*. This agreement shall be in effect for the period of October 1, 2015 to September 30, 2017. Unless terminated pursuant to Section III of the General Terms and Conditions at the expiration of the term, this agreement shall be automatically extended on a month to month basis. We will continue to emphasize the items listed with our maintenance service to continue to improve the property and our relationship.

▪ **Communication**

Our goal is to continuously improve Hacienda Lakes CDD through open communication, devotion to detail and proactive recommendations. Regular property walks with your assigned Account Manager or Production Manager will continue so we are continually aware of your priorities.

▪ **Professional Service**

You will continue have the best resources in the industry with expertise in horticulture, agronomics, design, irrigation, tree care, and storm preparation. We will be your eyes on the ground to watch for problems as they arise and to offer creative solutions that achieve your goals while providing the safest, most cost-efficient and aesthetically appealing landscape possible.



The prices stated under this Agreement are binding unless Hacienda Lakes CDD fails to accept this agreement within 30 days from the date on which it was submitted by Brickman/ValleyCrest Landscape Maintenance, Inc. or unless the scope of services changes.

It is a pleasure to be working with you. Please do not hesitate to contact me if you have any questions.

Sincerely,

**Brickman/ValleyCrest Landscape Maintenance**



Scott Miller

Associate Branch Manager



# COMMUNICATION CATERED TO YOUR STYLE

To ensure a successful partnership, effective communication is one of our top priorities. We have found the best way to keep our customers highly satisfied is to always make sure we understand your current needs and priorities. We believe strongly in being proactive in our communication and have designed several forms and checklists our customers find valuable for staying apprised of their landscape status and maintenance activity. Additionally, we are equipped to respond quickly to new and unexpected needs as they arise.

## PROACTIVE COMMUNICATION

- Our Account Manager will walk your property with you to continually be aware of your priorities.
- Supply staffing, irrigation and horticultural schedules weekly
- Report our daily maintenance activities as often as you prefer
- Provide digital photos to verify technical issues, damage and plant and tree health

The image displays four ValleyCrest forms used for customer communication and maintenance tracking:

- Customer Profile:** A form for gathering customer information, including company name, address, phone, email, and professional organizations. It also includes a section for customer goals and a checklist for landscape maintenance tasks like tree care, shrub pruning, and turf care.
- Job Start-Up Safety Inspection:** A checklist for safety inspections, covering items like eye level branches, electrical hazards, and large rocks.
- 30 Day Follow-Up:** A checklist for follow-up inspections, including questions about customer satisfaction and technical issues.
- Goals/Checklist:** A detailed checklist for various landscape maintenance tasks, such as pruning shrubs, removing weeds, and checking irrigation systems.



## OUR EYE IS ALWAYS ON QUALITY AND CONTINUOUS IMPROVEMENT

Our team management will review your property periodically to ensure our crew is meeting quality standards and your expectations. This internal review process is an important element of our quality assurance and continuous improvement programs. The crew takes these reports very seriously as they impact their compensation.



## YOUR COMPLETE SATISFACTION IS OUR #1 GOAL

We judge our success by the complete satisfaction of our customers. Every member of your landscape team will strive to earn your trust and loyalty through a proactive relationship in which we consistently perform work of the highest quality with unmatched responsiveness. To meet this goal, we continually collect feedback through a comprehensive customer satisfaction program. We use the valuable insight gained through our survey program to determine system improvements and guide the content of our employee training program.

Every customer we partner with has the opportunity to formally evaluate our work product, service and relationship at least once a year. Your feedback is important to us. We pay attention to the survey results and follow-up with a summary of each one to learn how we can improve.



# TRAINING YOUR TEAM TO EXCEED YOUR EXPECTATIONS

We understand that well trained and tenured team members provide outstanding quality and customer service. To that result, our Crew Member training program is designed around Brickman/ValleyCrest's core values as depicted below. Every Crew Member on your team is required to complete our certification program which prepares your crew with the skills to perform quality work, safely and to your complete satisfaction.

Crew Members are offered training to progress along a career track within Brickman/ValleyCrest. We have found that our career progression opportunities and training motivates our team members to perform at their peak and remain committed to our company and our customers.



## A SAFE WORKPLACE IS OUR PRIORITY

The safety and well being of our customers, your property visitors, the general public, and our employees is of paramount importance to our operation. Below are measures we employ to maintain a safe working environment on and off your property.

### PRESERVING A SAFE ENVIRONMENT

- Criminal background checks
- Initial and random driving record checks
- Initial and random drug/alcohol screenings
- Fully uniformed crews with safety vests
- Brickman/ValleyCrest logo clearly displayed on vehicles
- "How's my driving?" stickers on vehicles
- Required use of cones to demark safety zone

### CREW SAFETY

- Extensive driver safety certification program
- New hire safety orientation
- Certification required to use all power equipment
- Reward system for safety compliance
- Mandatory weekly field crew safety meetings
- Weekly management safety calls

# CONSISTENCY IN QUALITY EFFICIENTLY DELIVERED

Our goal is to consistently offer the best value in the marketplace by providing unmatched service, a customized approach focused on your specific priorities and a well maintained landscape you and the community are proud of – all while meeting your predetermined budget parameters. Doing this requires operational excellence. The operational practices that allow us to consistently meet our customers' expectations include:

- **The industry's top talent** – When selecting teams for each property, we match the specific landscape needs with our most appropriately experienced talent. At Brickman/ValleyCrest, we have a deep pool of talent. We recruit from the top horticultural and landscape schools in the country and have an all encompassing training program that ensures our crews perform at their peak year round.
- **State-of-the-art equipment** – Our crews operate high quality and well maintained equipment and are trained to use the most effective tool for each task on your property. The result – a better end product achieved with greater efficiency and fewer injuries.
- **Horticultural excellence** – Plant material looks and performs its best when maintained properly. Our horticultural experts understand the science of landscape maintenance and will ensure the plant material on your property receives the proper care for each season and as unexpected circumstances arise.
- **Innovation** – Lead or follow; we choose to lead. Brickman/ValleyCrest seeks out and tests the latest technology so we can help our customers reduce operating costs and benefit from greater efficiencies and have all around healthier and higher performing plant material.
- **Systematic operations** – We deploy Brickman/ValleyCrest's Production System to ensure our crews focus on your priorities and important details are not overlooked. In our process, we design the most effective path of motion for the work to be performed, specify the equipment to be used and supply our crew with detailed site plans that show their daily, weekly and monthly activities.
- **Continuous improvement** – We routinely evaluate for safety, quality and effectiveness in a persistent effort to be better today than we were yesterday.

# EXPERIENCE THE DIFFERENCE IN QUALITY

We strive to be the landscape service provider of choice in Southwest Florida. In large part, our ability to offer unmatched quality to our customers has been attributed to the tools and systems we have developed over our 65+year history. The primary systems that support our quality standards include:

## **COMMUNICATION SYSTEMS**

Proactive communication that allows us to be highly responsive to emergencies, special requests and acts of nature

## **QUALITY EVALUATIONS**

Management led evaluations that ensure our internal quality standards are met and our employees can achieve continuous improvement

## **CUSTOMER SATISFACTION**

Empirically measured customer satisfaction that is taken seriously. Our goal is 100% satisfied customers

## **TRAINING PROGRAMS**

Intensive skills, customer relations, and quality training ensure our team can consistently exceed your expectations

## **SAFETY STANDARDS**

Training and incentive programs ensure your property remains hazard free and our employees can return home safely.

# A LANDSCAPE PLAN DESIGNED FOR YOUR PROPERTY

Every property is different and thus has a unique set of maintenance needs. We evaluated Hacienda Lakes CDD and took into consideration the issues you identified to create the maintenance plan below designed to keep your property looking its best year-round. We will continue to maintain the property per the schedule below.

| <b>TURF</b>                          | <b>JAN</b> | <b>FEB</b> | <b>MAR</b> | <b>APR</b> | <b>MAY</b> | <b>JUN</b> | <b>JUL</b> | <b>AUG</b> | <b>SEP</b> | <b>OCT</b> | <b>NOV</b> | <b>DEC</b> | <b>total</b> |
|--------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| Mow                                  | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | 42           |
| String Trim                          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | 42           |
| Hard edge                            | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | 42           |
| Bed edge                             | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | 21           |
| Backpack blowing                     | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | 42           |
| Fertilizer                           |            | ●          |            |            | ●          |            |            |            |            | ●          |            |            | 3            |
| Post-emergent Weed control           | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | as needed    |
| Disease Control                      | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | as needed    |
| Insect Control                       | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | as needed    |
| <b>SHRUBS AND BEDS</b>               | <b>JAN</b> | <b>FEB</b> | <b>MAR</b> | <b>APR</b> | <b>MAY</b> | <b>JUN</b> | <b>JUL</b> | <b>AUG</b> | <b>SEP</b> | <b>OCT</b> | <b>NOV</b> | <b>DEC</b> | <b>total</b> |
| Weed control                         | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | 42           |
| Pre-emergent weed control            |            |            | ●          |            |            |            |            |            |            | ●          |            |            | 2            |
| Post-emergent Weed control           | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | 20           |
| Fertilization                        |            |            | ●          |            |            |            |            |            |            | ●          |            |            | 2            |
| Prune                                | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | 12           |
| Disease Control                      | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | as needed    |
| Insect Control                       | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | as needed    |
| <b>TREES</b>                         | <b>JAN</b> | <b>FEB</b> | <b>MAR</b> | <b>APR</b> | <b>MAY</b> | <b>JUN</b> | <b>JUL</b> | <b>AUG</b> | <b>SEP</b> | <b>OCT</b> | <b>NOV</b> | <b>DEC</b> | <b>total</b> |
| Round up Tree Rings                  | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | 12           |
| Pruning up to 12' ht., 14' for palms | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | 12           |
| Tall Palm Pruning (addl service)     |            |            |            |            |            |            |            |            |            | ●          |            |            | 1            |
| <b>SEASONAL COLOR</b>                | <b>JAN</b> | <b>FEB</b> | <b>MAR</b> | <b>APR</b> | <b>MAY</b> | <b>JUN</b> | <b>JUL</b> | <b>AUG</b> | <b>SEP</b> | <b>OCT</b> | <b>NOV</b> | <b>DEC</b> | <b>total</b> |
| Change Out (additional service)      |            |            | ●          |            |            |            | ●          |            |            |            | ●          |            | 3            |
| Bed Preparation                      |            |            | ●          |            |            |            | ●          |            |            |            | ●          |            | 3            |
| Fertilization                        |            |            | ●          |            |            |            | ●          |            |            |            | ●          |            | 3            |
| <b>MISCELLANEOUS</b>                 | <b>JAN</b> | <b>FEB</b> | <b>MAR</b> | <b>APR</b> | <b>MAY</b> | <b>JUN</b> | <b>JUL</b> | <b>AUG</b> | <b>SEP</b> | <b>OCT</b> | <b>NOV</b> | <b>DEC</b> | <b>total</b> |
| Debris/ Litter Removal               | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | ●          | 42           |
| <b>MULCH/PINE STRAW</b>              | <b>JAN</b> | <b>FEB</b> | <b>MAR</b> | <b>APR</b> | <b>MAY</b> | <b>JUN</b> | <b>JUL</b> | <b>AUG</b> | <b>SEP</b> | <b>OCT</b> | <b>NOV</b> | <b>DEC</b> | <b>total</b> |
| Install Pine Straw (addl service)    |            |            |            | ●          |            |            |            |            |            | ●          |            |            | 2            |

# PRACTICAL SPECIFICATIONS FOR CONTRACT LANDSCAPE MANAGEMENT

## SCOPE OF WORK:

Contractor shall furnish all horticultural supervision, labor, material, equipment and transportation required to maintain the landscape throughout the contract period, as specified herein.

## LAWN CARE:

### Mowing and Edging:

Lawns shall be mowed weekly during the active growing season and as needed during other seasons, no less than every other week. During extended rainy or dry periods mowing will take place as conditions dictate. Mowing height will be 3.5"-4.5" for St. Augustine floritam turf, 2.5"-4" for bahia turf and zoysia turf.

Clippings shall not be caught and removed from lawn area unless they are lying in swaths which may damage the lawn.

Turf edges on hard surfaces (concrete, asphalt, pavers) will be trimmed during each mowing. Bed edges and tree rings will be trimmed every other mowing.

### Fertilization:

Lawns shall be fertilized as warranted with a commercial fertilizer, three times per year. Liquid fertilizers will be used when necessary to maintain good turf color.

### Disease control:

Disease control is maintained through proper fertilization, mowing and water management. In the event that disease problems occur Contractor will use treatments to stop or slow progression of disease. This program does not include the prevention of disease with weekly or monthly applications of disease control products although such protection is available at substantial additional cost.

### Insect control:

Contractor will provide control of turf damaging insects using Federal and State registered insect control products as needed to prevent or mitigate turf damage. These treatments do not include the prevention of fire ant infestation which is available at added cost. Disease caused by infestation of nematodes (microscopic round worms that feed on roots) is not included. Currently, there is no effective nematode control product registered for use on landscapes. Contractor will recommend additional treatments and procedures to minimize damage should nematodes become a problem. These treatments will be provided at additional cost.

Weed control:

Contractor will use proper fertilization, mowing and watering practices to promote the growth of weed resistant turf. Additionally, applications of pre and post emergence weed controls will be applied at times to control weeds without damaging desirable turf, 4 times per year. Recent changes in Federal regulations have resulted in our loss of ability to selectively control some weeds including crabgrass when they are present in St Augustine. The only control of these weeds is to treat infested turf with non selective products such as Roundup.

**GROUND COVER AREA/SHRUB AREAS:**

Edging:

Edge ground cover as needed to keep within bounds and away from obstacles.

Pruning:

Shrubs shall be pruned only as necessary to maintain the natural form of the plant, to maintain growth within space limitations, and to eliminate damage or diseased wood. This excludes pruning necessitated by storm damage, disease, neglected overgrowth or winterkill. Pruning will be performed more frequently during heavy growing season. Quick growing shrubs such as jasmine and bougainvillea are pruned 10 times per year. Ornamental grasses are pruned 3 times per year. Pruning will be performed at optimum times to produce blooms and healthy growth. Cut backs are performed on selected shrubs every 2-3 years.

Weed Control:

Keep beds reasonably free of broadleaf or grassy weeds, preferably with pre-emergent and/or selective post-emergent/contact herbicides. Herbicides will be applied 18 times per year in bedding areas and in paved areas for crack and crevice weeds. The chosen chemical will be recommended and legally approved for the specific weed problem. Weeds over 3" in height shall be removed by hand.

Fertilization:

Apply fertilizer as warranted to maintain optimum health of plant material. The applications will be dependent on the type of nitrogen used and the type of plant material. Complete granular applications will be performed two times per year. Liquid fertilizers will be utilized if necessary to maintain healthy plant material.

Fungicide, insecticide applications:

Apply recommended, legally approved fungicides and insecticides to ornamental plants to control disease-causing and insect damaging pests if warranted.

Control of imported pests:

Certain locations in the United States have a record of accidental introduction of pests from other countries. These imported pests can be very damaging and difficult or impossible to control with available products. Where such pests become a problem Contractor will recommend the most cost effective alternatives for pest mitigation. Such recommendations may include plant replacement or intensified treatment schedules that may require additional cost to the customer. Ficus white fly treatments are not part of the base maintenance and can be performed as an additional service.



## **TREE CARE:**

### Pruning:

Height limitation for tree pruning covered in the specification is 12 feet. On trees over 12 feet in height only low-hanging branches that present a hazard to pedestrian or vehicular traffic will be raised as part of contract. Structural pruning of canopies can be performed as an additional service.

### Staking:

Stakes are to be inspected and adjusted or removed as necessary.

### Palm Pruning:

Dead or dying fronds and seed pods should be removed annually. It is best to leave healthy fronds when possible and defer to specific pruning methods and finished cuts per palm type. Height limitation for palm pruning is 14 feet. Broken palm fronds and seed pods that fall within this specification will be removed on a regular basis. On palms over 14 feet height, annual pruning can be performed as an additional service.

### Control of imported pests:

Certain locations in the United States have a record of accidental introduction of pests from other countries. These imported pests can be very damaging and difficult or impossible to control with available products. Where such pests become a problem Contractor will recommend the most cost effective alternatives for pest mitigation. Such recommendations may include plant replacement or intensified treatment schedules that may require additional cost to the customer. Rugose spiraling white fly treatments are not part of the base maintenance and can be performed as an additional service.

## **MULCHED AREA:**

Mulched areas will be inspected on our days of service. Weeds and grasses shall be controlled with recommended, legally approved herbicides as noted above. Annual application of pine straw in bedding areas and tree rings is recommended and can be provided as an additional service.

## **IRRIGATION SYSTEM:**

System will be inspected each month by manually operating valves through the irrigation controllers. Minor adjustments to irrigation heads will be performed during inspection. Minor repairs, up to a pre-determined rate, will be performed during monthly inspection upon written approval. Faulty equipment, vandalism or accidental damage caused by others shall be reported promptly to owner. Cost of labor and material to perform repair is an extra and shall be paid for by the owner upon authorization.

Watering shall be scheduled with automatic controllers to supply quantities and frequencies consistent with seasonal requirements of the plant materials in the landscape. In some circumstances, water scheduling may be limited by local watering restrictions. Where practical, watering shall be done at night or early morning if the system is automatic, unless notified otherwise by the owner.

Any damages to the irrigation system caused by the Contractor while carrying out maintenance operations shall be repaired without charge. Where practical, repairs shall be made within one watering period.

Whenever possible, owner's representative shall be instructed on how to turn off system in case of emergency. Our office is to be advised at once or by next business day. If the Contractor is required to make emergency repairs or adjustments on other than regularly scheduled visits, a minimum charge of \$45.00 emergency calls will apply.

**DEBRIS CLEANUP:**

All landscape areas shall be inspected on days of service and excess debris removed. Gardening debris, generated from our work, shall be removed from paved areas on days of service. Leaf removal is performed with the sectional pruning plan.

# COMPETITIVE PRICING THAT FITS YOUR BUDGET

We are committed to fulfilling the specific landscape needs of Hacienda Lakes CDD while providing the service you expect at a price point that fits your budget. Brickman/ValleyCrest Landscape Maintenance will provide the following competitive pricing per specifications as noted in our proposal.

## Landscape Maintenance-October 1, 2015-September 30, 2016

| Service          | Monthly price | Annual price |
|------------------|---------------|--------------|
| Base maintenance | \$5,975.00    | \$71,700.00  |

## Landscape Maintenance-October 1, 2016-September 30, 2017

| Service          | Monthly price | Annual price |
|------------------|---------------|--------------|
| Base maintenance | \$6,095.00    | \$73,140.00  |

Our base maintenance price includes the mowing and pruning activities as well as the fertilization, disease/pest control, weekly debris removal and weed control. Irrigation inspections are performed as detailed in the practical specifications.

Pine straw applications, palm pruning and annual color installations are performed as additional services.

# EXHIBIT A

## GENERAL TERMS AND CONDITIONS

### I. Contractor Responsibility

The contractor shall recognize and perform in accordance with the written terms, specifications and drawings, contained or referred to herein. Contractor reserves the right to renegotiate the contract when price or scope of work is affected by changes to any local, state, or federal law, regulation or ordinance that goes into effect after the Agreement is signed.

– Work Force

All employees shall be competent and qualified, and shall be U.S. citizens or legal residents, and authorized to work in the United States.

– Materials

All materials shall conform to bid specifications. Contractor will meet all Agricultural licensing and reporting requirements.

– Product Control & Pest Control

Contractor shall be responsible for selecting control materials from a list of products approved for specific use by the US Environmental Protection Agency and affirmed for that use by the appropriate State or Tribal Government. Control products are approved on crop (plant species) and site (Residential Sports or Golf) specific bases. As for any uncontrollable pest, where no effective product has been discovered and approved for the specific plant and site use, or where approval of effective control products have been cancelled by regulating authorities, the Contractor will not be accountable for the control or repair of any damage associated with the uncontrollable pest. Furthermore, where new pest problems develop that are not controllable by the reasonable legal use of available approved pest control materials, the Contractor will not be responsible for control or repair of damage caused by such uncontrollable pests.

– Bio-Hazards

Contractor shall not be responsible for policing, picking up, removing or disposing of certain materials that may be bio-hazards on the Owner/Client's property. This includes, but is not limited to, items such as hypodermic needles (Sharps (needles) will not be handled by the Contractor's employees at any time), condoms, feminine hygiene products, clothing or materials used in the process of cleaning up bodily fluids. Contractor shall only be obligated to report/communicate any observations of potential bio-hazards to the Owner/Client for their appropriate removal by others, unless previously arranged by the Owner/Client and Contractor.

- License and Permits  
Contractor to maintain a Landscape Contractor's license, if so required by State or local law, and will comply with all other license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
- Taxes  
Contractor agrees to pay taxes applicable to its work under this contract, including sales tax on material supplied where applicable.
- Insurance  
Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Owner/Client.
- Liability  
It is understood and agreed that the Contractor is not liable for any damage of any kind whatsoever that is not caused by the negligence of the Contractor, its agents or employees.
- Subcontracts  
Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
- Invoicing  
Contractor will submit monthly service invoices for the amount set forth under the prices and terms shown in Section III of this Agreement. Any services rendered, that are in addition to or beyond the scope of work required by this Agreement shall be separately billed.

**II. Owners/Client Responsibility**

- Utilities  
All utilities shall be provided by the Owner/Client.
- Access to Jobsite  
Owner/Client shall furnish access to all parts of jobsite where Contractor is to perform work as required by this Agreement or other functions related thereto, during normal business hours and other reasonable periods of time, and in the case of after hours emergencies.
- Payment  
Owner/Client shall review invoices submitted by Contractor and payment shall be due 15 days following the date of the invoice and delinquent if not paid by that date. Contractor may cancel Agreement by giving 10 business days written notice for nonpayment, after the payment is delinquent.
- Notice of Defect  
Owner/Client shall give Contractor at least 10 business days written notice to correct any problem or defect discovered in the performance of the work required under this

Agreement. Contractor will not accept any deduction or offset unless such written notice is given and Contractor agrees to the offset.

**III. Other Terms:**

- Drought

Drought in the recent growing seasons coupled with changes in insect species and control products available for use has made guaranteed insect control more difficult and more dependent on timely and consistent irrigations.

The Contractor will notify the Owner/Client representative in writing if either or both of the conditions listed below have not been met.

The two (2) following irrigation conditions are required by the Owner/Client:

1. Irrigation is made available at the time of treatment to water the lawn as directed on the product label. (State regulations supersede local water restrictions and allow for the irrigation to comply with label recommendation even at times and on days when local regulation prohibits irrigation.)
2. Sufficient and suitable irrigation water is available on a timely basis to prevent drought damage of turfgrasses. Deficiencies arising from any of the following conditions are grounds to terminate any plant replacement:
  - a. Water bans created by state or local rules.
  - b. Failure of irrigation systems beyond Contractor's Control
  - c. Failure of Owner/Clients or homeowners to maintain irrigation systems in effective working condition.
  - d. Refusal to irrigate for needs of plants.
  - e. Power failures beyond Contractor's control.
  - f. Unavailability of sufficient and suitable water for irrigation of any reason.

- Assignment

The Owner/Client and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Owner/Client nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other party.

- Termination

This agreement may be terminated by either party with or without cause, upon thirty (30) days written notice to the other party. This agreement may be terminated by the Owner/Client for non-performance by Contractor, upon thirty (30) days written notice. This agreement may be terminated by Contractor for non-payment by Owner/Client, upon ten (10) business days written notice as stated above. Either party shall be entitled to cure any deficiencies of performance or payment within ten (10) business days of being notified of deficiency(s). If the Owner/Client makes a payment in full

within ten (10) business days of receipt of the written notice, the grounds for termination shall be deemed cured. If Contractor corrects the deficiency identified in the written notice within ten (10) business days of receipt of the notice, or if the deficiency is of such a nature that it cannot reasonably be corrected within ten (10) business days and the Contractor commences a good faith effort to correct the deficiency within ten (10) business days of receipt of notice, the grounds for the termination shall be deemed cured.

– Payment

All labor necessary to accomplish the work outlined in this agreement shall be provided for the sum of Seventy One Thousand Seven Hundred Dollars (\$71,700.00) per year payable in 12 monthly installments of Five Thousand Nine Hundred Seventy Five Dollars (\$5,975.00). Billing will begin October 1, 2015 and ending September 30, 2016. The work outlined in this agreement shall be provided a second year at the sum of Seventy Three Thousand One Hundred Forty Dollars (\$73,140.00) per year payable in 12 monthly installments of Six Thousand Ninety Five Dollars (\$6,095.00). Billing will begin October 1, 2016 and ending September 30, 2017. Unless terminated pursuant to Section III of the General Terms and Conditions, at the expiration of the initial term, this Agreement shall be automatically extended on a Month to Month basis.

You will receive your first invoice within 30 days of our service commencement date, and can expect to receive them monthly thereafter by the 10th of each month. All billings are due and payable 15 days following the date of the invoice. A service charge of 1.5% per month will be added to all balances not paid within 30 days of invoice. This represents an annual rate of 18%. Should it become necessary for ValleyCrest Landscape Maintenance to pursue collections of outstanding invoices, Hacienda Lakes CDD, agrees to pay attorney's fees, court costs, interest and all expenses incurred in said collections.

For the convenience of Owner/Client only, the monthly charge under this agreement is an average of the total charge for all work to be performed under the agreement divided by the number of calendar months included in the payment period of the agreement. In the event this agreement is terminated early by either party, the Contractor shall be entitled to recover his unrecovered costs incurred through the date of termination, including a reasonable amount of overhead and profit, and any amount in excess of the monthly charges paid by the Owner/Client through the date of termination. This is because substantial portions of the work for the year, may be performed in the early months of each year of the agreement including potentially significant mobilization costs in start-up and the cost of the work will not be fully recovered by the Contractor until all monthly payments under the agreement have been received.

I have read, understand and agree to the foregoing agreement, including the general terms and conditions, and hereby accept it on behalf of the Owner/Client.

**Client Approval**

Client/Owner:  
Hacienda Lakes CDD c/o Real Estate  
Econometrics, Inc., Suite 100  
707 Orchid Drive Naples, FL 34102

Contractor:  
ValleyCrest Landscape Maintenance, Inc.  
16335 Old US 41  
Fort Myers, FL 33912

By:

By:

Signature

Signature

Print Name & Title

VCLM Branch Manager

Date:

Date:

End

# EXHIBIT 6

**Hacienda Lakes CDD**  
**Cash Flow**  
October 2018 - January 2019

|   | <b>Total</b>         |
|---|----------------------|
| <b>Income</b>                           |                      |
| 1361001 Interest Revenue                | 187.30               |
| 1363116 Off Roll Assessments            | 83,278.12            |
| 1363216 On Roll O&M Assessments         | 65,586.67            |
| 1363218 O&M Assessment Discount         | 2,051.32             |
| 2363109 DS2014 Assessments On Roll      | 295,665.86           |
| 2363115 DS2014 Assessment Discount      | 4,693.30             |
| 2363116 DS2014 Assessment Off Roll      | -182,417.43          |
| 4351004 DS2016 Miscellaneous Revenue    | 3.00                 |
| 4361009 DS2016 Assessments On Roll      | 144,196.98           |
| 4363115 DS2016 Assessment Discount      | 2,160.70             |
| 4363116 DS2016 Assessments Off Roll     | 0.00                 |
| <b>Total Income</b>                     | <b>\$ 415,405.82</b> |
| <b>Gross Profit</b>                     | <b>\$ 415,405.82</b> |
| <b>Expenses</b>                         |                      |
| <b>1100000 Administrative</b>           |                      |
| 1511001 P/R - Board of Supervisors      | 873.50               |
| 1511119 Payroll Service Fee             | 398.17               |
| 1512100 Management Consulting Services  | 12,000.00            |
| 1513014 Website Hosting & Management    | 2,500.00             |
| 1513020 Office Expense                  | 52.45                |
| 1513030 Bank Fees                       | 25.00                |
| 1513048 District Filing Fee             | 175.00               |
| 1513055 Legal Advertising               | 1,088.50             |
| 1513060 Assessment Administration Servi | 6,197.06             |
| 1513080 Engineering Services            | 1,256.57             |
| 1514010 Legal Services                  | 937.50               |
| <b>Total 1100000 Administrative</b>     | <b>\$ 25,503.75</b>  |
| <b>1160000 Field Operations</b>         |                      |
| 1531010 Electricity - General           | 3,622.79             |
| 1572010 LANDSCAPING & MAINTENANCE       | 24,888.55            |
| 1572014 Irrigation Repairs              | 18,590.70            |
| 1572015 Mulch Installation              | 9,625.00             |
| 1572016 Plant Replacement               | 2,206.47             |
| 1572030 Lake Maintenance                | 8,728.00             |
| 1572040 Signage                         | 6,674.07             |
| 1572060 Water Use Monitoring            | 800.00               |
| <b>Total 1160000 Field Operations</b>   | <b>\$ 75,135.58</b>  |
| 4513315 DS2016 Trustee Fees             | 4,108.28             |
| <b>Total Expenses</b>                   | <b>\$ 104,747.61</b> |
| <b>Net Operating Income</b>             | <b>\$ 310,658.21</b> |
| <b>Net Income</b>                       | <b>\$ 310,658.21</b> |

**Hacienda Lakes CCD**  
**Budget vs. Actuals FYE 9-30-19**  
October 1, 2018 - January 30, 2019

|   | Total                |                      |                      |                |
|---|----------------------|----------------------|----------------------|----------------|
|   | Actual               | Budget               | Variance             | % of Budget    |
| <b>Income</b>                           |                      |                      |                      |                |
| 1361001 Interest Revenue                | 187.30               |                      | 187.30               |                |
| 1363116 Off Roll Assessments            | 83,278.12            | 83,419.68            | -141.56              | 99.83%         |
| 1363216 On Roll O&M Assessments         | 65,586.67            | 25,082.68            | 40,503.99            | 261.48%        |
| 1363218 O&M Assessment Discount         | 2,051.32             |                      | 2,051.32             |                |
| 2363109 DS2014 Assessments On Roll      | 295,665.86           |                      | 295,665.86           |                |
| 2363115 DS2014 Assessment Discount      | 4,693.30             |                      | 4,693.30             |                |
| 2363116 DS2014 Assessment Off Roll      | -182,417.43          |                      | -182,417.43          |                |
| 4351004 DS2016 Miscellaneous Revenue    | 3.00                 |                      | 3.00                 |                |
| 4361009 DS2016 Assessments On Roll      | 144,196.98           |                      | 144,196.98           |                |
| 4363115 DS2016 Assessment Discount      | 2,160.70             |                      | 2,160.70             |                |
| 4363116 DS2016 Assessments Off Roll     | 0.00                 |                      | 0.00                 |                |
| <b>Total Income</b>                     | <b>\$ 415,405.82</b> | <b>\$ 108,502.36</b> | <b>\$ 306,903.46</b> | <b>382.85%</b> |
| <b>Gross Profit</b>                     | <b>\$ 415,405.82</b> | <b>\$ 108,502.36</b> | <b>\$ 306,903.46</b> | <b>382.85%</b> |
| <b>Expenses</b>                         |                      |                      |                      |                |
| 1100000 Administrative                  |                      |                      | 0.00                 |                |
| 1511001 P/R - Board of Supervisors      | 873.50               | 2,666.68             | -1,793.18            | 32.76%         |
| 1511115 Payroll Taxes-FICA              |                      | 476.32               | -476.32              | 0.00%          |
| 1511119 Payroll Service Fee             | 398.17               | 299.00               | 99.17                | 133.17%        |
| 1512100 Management Consulting Services  | 12,000.00            | 12,000.00            | 0.00                 | 100.00%        |
| 1513014 Website Hosting & Management    | 2,500.00             | 500.00               | 2,000.00             | 500.00%        |
| 1513015 Storage                         |                      | 300.00               | -300.00              | 0.00%          |
| 1513020 Office Expense                  | 52.45                |                      | 52.45                |                |
| 1513030 Bank Fees                       | 25.00                |                      | 25.00                |                |
| 1513040 Regulatory and Permit Fees      |                      | 58.32                | -58.32               | 0.00%          |
| 1513048 District Filing Fee             | 175.00               |                      | 175.00               |                |
| 1513055 Legal Advertising               | 1,088.50             | 600.00               | 488.50               | 181.42%        |
| 1513060 Assessment Administration Servi | 6,197.06             | 5,000.00             | 1,197.06             | 123.94%        |
| 1513063 Assessment Roll Preparation     |                      | 1,666.68             | -1,666.68            | 0.00%          |
| 1513065 New Assessment Methodology      |                      | 1,666.68             | -1,666.68            | 0.00%          |
| 1513070 Auditing Services               |                      | 2,166.68             | -2,166.68            | 0.00%          |
| 1513075 Accounting Firm                 |                      | 2,000.00             | -2,000.00            | 0.00%          |
| 1513080 Engineering Services            | 1,256.57             | 3,333.32             | -2,076.75            | 37.70%         |
| 1513100 Insurance- General Liability    |                      | 1,833.32             | -1,833.32            | 0.00%          |
| 1514010 Legal Services                  | 937.50               | 3,333.32             | -2,395.82            | 28.13%         |
| 1549001 Miscellaneous Services          |                      | 250.00               | -250.00              | 0.00%          |
| <b>Total 1100000 Administrative</b>     | <b>\$ 25,503.75</b>  | <b>\$ 38,150.32</b>  | <b>-\$ 12,646.57</b> | <b>66.85%</b>  |
| 1160000 Field Operations                |                      |                      | 0.00                 |                |
| 1531010 Electricity - General           | 3,622.79             | 3,200.00             | 422.79               | 113.21%        |
| 1572010 LANDSCAPING & MAINTENANCE       | 24,888.55            | 26,000.00            | -1,111.45            | 95.73%         |
| 1572014 Irrigation Repairs              | 14,864.45            | 4,000.00             | 10,864.45            | 371.61%        |
| 1572015 Mulch Installation              | 9,625.00             | 6,666.68             | 2,958.32             | 144.37%        |
| 1572016 Plant Replacement               | 2,206.47             | 5,000.00             | -2,793.53            | 44.13%         |
| 1572017 Sod Replacement                 |                      | 6,666.68             | -6,666.68            | 0.00%          |
| 1572020 Wetland Monitoring              |                      | 500.00               | -500.00              | 0.00%          |
| 1572030 Lake Maintenance                | 8,728.00             | 9,452.00             | -724.00              | 92.34%         |
| 1572035 Lake Testing                    |                      | 1,200.00             | -1,200.00            | 0.00%          |
| 1572040 Signage                         | 6,674.07             | 500.00               | 6,174.07             | 1334.81%       |
| 1572050 Street Sweeping                 |                      | 1,200.00             | -1,200.00            | 0.00%          |
| 1572060 Water Use Monitoring            | 800.00               | 800.00               | 0.00                 | 100.00%        |
| 1572065 SFWMD ERP Annual Report         |                      | 500.00               | -500.00              | 0.00%          |
| 1572070 Fountain Maintenance            |                      | 500.00               | -500.00              | 0.00%          |
| 1572080 Sable Palm Culvert Cleaning     |                      | 2,500.00             | -2,500.00            | 0.00%          |
| 1572090 Contingency for Lord's Way      |                      | 1,666.68             | -1,666.68            | 0.00%          |
| <b>Total 1160000 Field Operations</b>   | <b>\$ 71,409.33</b>  | <b>\$ 70,352.04</b>  | <b>\$ 1,057.29</b>   | <b>101.50%</b> |
| 4513315 DS2016 Trustee Fees             | 4,108.28             |                      | 4,108.28             |                |
| <b>Total Expenses</b>                   | <b>\$ 101,021.36</b> | <b>\$ 108,502.36</b> | <b>-\$ 7,481.00</b>  | <b>93.11%</b>  |
| <b>Net Operating Income</b>             | <b>\$ 314,384.46</b> | <b>\$ 0.00</b>       | <b>\$ 314,384.46</b> |                |
| <b>Net Income</b>                       | <b>\$ 314,384.46</b> | <b>\$ 0.00</b>       | <b>\$ 314,384.46</b> |                |

**Hacienda Lakes CDD**  
**Balance Sheet**  
As of January 31, 2019

|  | <b>TOTAL</b>            |
|--|-------------------------|
| <b>ASSETS</b>                                |                         |
| <b>Current Assets</b>                        |                         |
| <b>Bank Accounts</b>                         |                         |
| 1101000 Cash Checking 0672                   | 44,090.01               |
| 2151000 Revenue Trust Acct 1003-Series 2014  |                         |
| 2151001 Interest Trust Fund 1000-Series 2014 |                         |
| 2151004 Reserve Trust Fund 1007 Series 2014  |                         |
| 2151005 Sinking Trust Acct 1005 Series 2014  |                         |
| 2151007 Assmnt Prepayment 1006 - Series 2014 |                         |
| 3572000 Note Payment-Series 2015 (deleted)   |                         |
| 4151000 Revenue TrustAcct 3000-Series 2016   |                         |
| 4151001 Interest Trust 3003 Fund-Series 2016 |                         |
| 4151004 Reserve Trust Fund 3005 Series 2016  |                         |
| 4151005 Sinking Trust Acct 3004 -Series 2016 | 328,048.75              |
| 4151006 Cost of Issuance - Series 2016       |                         |
| 8151030 DS2014 Construction Trust Fund       |                         |
| 8151040 DS2015 Construction Trust Fund       |                         |
| 8151050 DS2016 3001 Construction Trust Fund  |                         |
| <b>Total Bank Accounts</b>                   | <b>\$ 372,138.76</b>    |
| <b>Accounts Receivable</b>                   |                         |
| 2121000 Assessments Receivable 201           | -2,396.00               |
| 2125000 Interest Receivable                  |                         |
| <b>Total Accounts Receivable</b>             | <b>-\$ 2,396.00</b>     |
| <b>Other Current Assets</b>                  |                         |
| 1155000 Prepaid Items                        | 5,253.00                |
| 1156100 Utility Deposits                     | 3,185.00                |
| 1166000 Due from Other Funds                 | -172,113.00             |
| 12100 Exchange                               | 0.00                    |
| 151040 Note Payment Trust Account            | -12,154.00              |
| <b>Total Other Current Assets</b>            | <b>-\$ 175,829.00</b>   |
| <b>Total Current Assets</b>                  | <b>\$ 193,913.76</b>    |
| <b>Fixed Assets</b>                          |                         |
| 9164900 Infrastructure                       |                         |
| 9164901 Roads                                |                         |
| <b>Total Fixed Assets</b>                    | <b>\$ 0.00</b>          |
| <b>TOTAL ASSETS</b>                          | <b>\$ 193,913.76</b>    |
| <b>LIABILITIES AND EQUITY</b>                |                         |
| <b>Liabilities</b>                           |                         |
| <b>Current Liabilities</b>                   |                         |
| <b>Accounts Payable</b>                      |                         |
| 1202000 Accounts Payable                     | 14,569.00               |
| 2202000 Account Payable 201                  |                         |
| <b>Total Accounts Payable</b>                | <b>\$ 14,569.00</b>     |
| <b>Other Current Liabilities</b>             |                         |
| 1207001 DTFD - Due to Debt Service Fund      | -7,675.61               |
| 1223000 1223000 - Unearned Revenue           | 27,110.00               |
| 2160000 Due Other Fund                       |                         |
| 2223000 2223000 - Unearned Revenue           | 10,756.00               |
| 2260000 Due to Other Funds                   | -2,396.00               |
| 8205000 Contracts Payable                    |                         |
| <b>Total Other Current Liabilities</b>       | <b>\$ 27,794.39</b>     |
| <b>Total Current Liabilities</b>             | <b>\$ 42,363.39</b>     |
| <b>Total Liabilities</b>                     | <b>\$ 42,363.39</b>     |
| <b>Equity</b>                                |                         |
| 120000 Retained Earnings                     | -3,961,862.38           |
| 1271000 Fund Balance- Unreserved             | 8,031.15                |
| 2271000 DS Fund Balance Unreserved           |                         |
| 30000 Opening Balance Equity                 |                         |
| 4271000 2016 DS Fund Balance Unreserved      |                         |
| 8271000 Fund Balance Unreserved              |                         |
| <b>Net Income</b>                            | <b>46,168.50</b>        |
| <b>Total Equity</b>                          | <b>-\$ 3,907,662.73</b> |
| <b>TOTAL LIABILITIES AND EQUITY</b>          | <b>-\$ 3,865,299.34</b> |