

Hacienda Lakes Community Development District

707 Orchid Drive, Naples, FL 34102
P. 239-269-1341

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

Monday, November 16, 2020, 9:00 a.m.
8990 Viale Circle
Naples, Florida 34114

- I.** Roll Call.
- II.** Public Comments on Agenda Items.
- III.** Organizational Matters:
 - A.** Consideration of Resolution 2020-7 Canvassing the Landowner Election Results from the November 16th Landowner Election Meeting Exhibit 1
 - B.** Administration of Oath of Office to Newly Appointed Supervisors
 - C.** Consideration of Resolution 2020-8 relating to the designation of Officers for the District and providing for an effective date. Exhibit 2
 - D.** Membership, Obligations and Responsibilities
 - 1. Financial Disclosure Forms
 - i. Form 1: Statement of Financial Interests
 - ii. Form 1X: Amendment to Form 1, Statement of Financial Interests
 - iii. Form 1F: Final Statement of Financial Interests
 - 2. Form 8B: Memorandum of Voting Conflict
- IV.** Administrative Matters
 - A.** Ratification of Chairman's Signature for Vacation of Easement Exhibit 3
 - B.** Termination of Easement and Chairman Signature Authorization Exhibit 4
 - C.** Approval of Minutes from the August 17, 2020 Meeting. Exhibit 5
 - D.** Approval of Grau & Associates FY 2019-2020 Audit Engagement Letter Exhibit 6

V. Business Matters

None to report at this time.

VI. Financial Matters

A. Acceptance of the October 2020 Financial Statements.

Exhibit 6

VII. Staff Reports.

A. Manager.

1. Monument Christmas Decorations

B. Legal Counsel.

C. Engineer.

VIII. Public Comments.

IX. Supervisors' Requests.

X. Adjournment.

EXHIBIT 1

RESOLUTION 2020-7

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
HACIENDA LAKES COMMUNITY DEVELOPMENT
DISTRICT CANVASSING AND CERTIFYING THE
RESULTS OF THE LANDOWNERS ELECTION OF
SUPERVISORS FOR HACIENDA LAKES COMMUNITY
DEVELOPMENT DISTRICT HELD PURSUANT TO
SECTION 190.006, FLORIDA STATUTES; PROVIDING A
SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT
AND PROVIDING AN EFFECTIVE DATE**

WHEREAS, based upon records made available to Hacienda Lakes Community Development District (the "District"), the District currently has less than 250 qualified electors in the District; and

WHEREAS, pursuant to Section 190.006(3), Florida Statutes, the District must hold a landowners' election to fill the seats of those Supervisors whose terms are expiring; and

WHEREAS, the District called a landowners' meeting for the purpose of holding such a landowners' election; and

WHEREAS, following proper publication of notice thereof, such landowners' meeting was held December 6, 2014, at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, this Resolution canvasses the votes, and declares and certifies the results of said election.

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

SECTION 1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in his/her favor as shown:

Maritza Aguiar	_____ Votes
Clifford Olson	_____ Votes
Thomas Bothe	_____ Votes

SECTION 2. In accordance with said Section 190.006, Florida Statutes, and by virtue of the number of votes cast for the respective Supervisors, they are declared to have been elected for the following term of office:

_____	four (4) year term
_____	four (4) year term
_____	two (2) year term

SECTION 3. Said terms of office shall commence immediately upon the adoption of this Resolution.

SECTION 4. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 5. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 6. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED THIS 16st day of November, 2020.

Attest:

**HACIENDA LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice-Chairman

EXHIBIT 2

RESOLUTION 2020-8

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
HACIENDA LAKES COMMUNITY DEVELOPMENT
DISTRICT DESIGNATING THE OFFICERS OF THE
DISTRICT AND PROVIDING FOR EFFECTIVE DATE.**

WHEREAS, the Board of Supervisors of Hacienda Lakes Community Development District desires to elect the below recited persons to the office specified.

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

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

Robert Mulhere	Chairman
Maritza Aguiar	Vice Chairman
Russ Weyer	Secretary
Russ Weyer	Treasurer
Clifford Olson	Assistant Secretary
Dwight Nadeau	Assistant Secretary
Tom Bothe	Assistant Secretary

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 16th day of November, 2020.

**HACIENDA LAKES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Secretary / Assistant Secretary

Chairman / Vice Chairman

EXHIBIT 3



Grady Minor

Civil Engineers • Land Surveyors • Planners • Landscape Architects

CERTIFIED RETURN RECEIPT

August 18, 2020

Hacienda Lakes Community Development District
C/O Real Estate Econometrics, Inc.
707 Orchid Drive, Suite 100
Naples, FL 34102

**Re: Easement Vacation Application for Portion of Tract FD-2 at Hacienda Lakes
3675 The Lords Way, Collier County, FL**

To Whom It May Concern:

On behalf of the property owner, Collier County, we are submitting an application to vacate blanket platted drainage and access easements (DE and AE) located on this 1.3+/- parcel. The parcel as part of this application was originally part of a larger parent parcel (over 200 ac). The easements do not contain any drainage or access improvements but were platted across as blanket encumbrances (DE and AE). Currently the easements provide no benefit as the site is neither used for drainage or access to any other parcel. Typical of this type of plat, as the parent parcel is divided, the easements are replaced with particular specific DEs/AEs as needed. None are needed on this site.

Enclosed for your review is a copy of the plat creating the easement, the survey the lot and the sketch and legal descriptions describing the easements to be vacated. The easement vacation does not affect drainage in the area.

If you have any questions or require additional information, please contact our office. Otherwise, please evidence your 'no objection' to the proposed vacation by signing at the space provided below and returning a copy of this letter to our office at your earliest convenience or providing a separate letter of no objection.

Sincerely,

Michael J. Delate, P.E.
Sr. Vice President

Signature

Printed Name

*Hacienda Lakes, CDD
President*

8-19-2020

Date

EXHIBIT 4

TERMINATION OF EASEMENT

THIS TERMINATION OF EASEMENT given this ____ day of _____, 2020 by **HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT**, a community development district established and existing pursuant to Chapter 190, Florida Statutes, whose mailing address is c/o Real Estate Econometrics, Inc., 707 Orchid Drive, Suite 100, Naples, FL 34102, (hereinafter referred to as "Easement Holder"), in favor of **COLLIER COUNTY**, a political subdivision of the State of Florida, whose mailing address 3335 Tamiami Trail East, Suite 101, Naples, Florida 34112 (hereinafter referred to as "County").

WHEREAS, Easement Holder is the owner of record of those certain blanket platted drainage and access easements, ("Easement"), recorded in Plat Book 55, at Page 10 through 21, of the Public Records of Collier County, Florida;

WHEREAS, County is the owner of record of the property described in the Easement as being specifically described in Official Records Book 5456, Page 1683 of the Public Records of Collier County, Florida ("Burdened Property");

WHEREAS, the Easement included the Burdened Property in the Easement for purposes of drainage and access;

WHEREAS, the Burdened Property does not contain any drainage or access improvements but was platted across as blanket encumbrances (DE and AE); and

WHEREAS, the Easement Holder and County are agreeable to eliminating the Burdened Property from the Easement.

NOW, THEREFORE, in consideration of TEN DOLLARS (\$10.00) and other valuable consideration, receipt of which is hereby acknowledged, the Easement Holder does hereby relinquish, abandon, and terminate its interest in the Burdened Property and releases the Burdened Property from the Easement.

IN WITNESS WHEREOF, the Easement Holder has caused these presents to be executed the date and year first above written.

WITNESSES:

Witness #1 (Signature)

Witness #1 (Print Name)

Witness #2 (Signature)

Witness #2 (Print Name)

HACIENDA LAKES COMMUNITY
DEVELOPMENT DISTRICT, a
community development district
established and existing pursuant to
Chapter 190, Florida Statutes

By: _____
Robert Mulhere, Chairman

STATE OF _____
COUNTY OF _____

The foregoing Termination of Easement was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 2020 by Robert Mulhere, as its Chairman on behalf of Hacienda Lakes Community Development District, a community development district established and existing pursuant to Chapter 190, Florida Statutes. Such person(s) Notary Public must check applicable box:

- ☐ are personally known to me.
- ☐ produced her current driver license.
- ☐ produced _____ as identification.

(Notary Seal)

Notary Public
Printed Name of Notary: _____
Commission Number: _____
My Commission Expires: _____

Approved as to form and legality:

Jennifer A. Belpedio, Assistant County Attorney

EXHIBIT 5

1 **HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT**
2 **Suite 100, 707 Orchid Drive**
3 **Naples, FL 34102**
4
5

6 **MINUTES OF MEETING**
7

8 **Board of Supervisors Meeting**
9 **Monday, August 17, 2020, 9:02 a.m.**
10 **Virtually by Zoom Conferencing**
11
12

13 Present and constituting a quorum were:

15	Maritza Aguiar	Board Member
16	Dwight Nadeau	Board Member
17	Tom Bothe	Board Member
18	Bob Mulhere	Board Member
19	Clifford "Chip" Olson	Board Member (Joined in Progress)

20

21 Also present were:

23	Russ Weyer	District Manager, Real Estate Econometrics, Inc.
24	Greg Urbancic	District Counsel,
25		Coleman, Yovanovich & Koester, P.A.
26	David Torres	Hacienda Lakes of Naples, LLC
27	Terry Cole	District Engineer, Hole Montes

28
29
30

31 **FIRST ORDER OF BUSINESS**

Call to Order and Roll Call

32
33 Mr. Weyer called the meeting to order and proceeded with the roll call. The members in
34 attendance are as outlined above with the exception of Supervisor Olson, who should be
35 joining the meeting shortly.
36

37 Mr. Weyer noted that he was disappointed in the virtual method of holding the meeting as
38 this meeting is the one time during the year whereby the residents have an opportunity to
39 interact in person with the Board Members and the Staff and in the past has been a good
40 way to explain the operations of the District and to update the residents on the development
41 of Hacienda Lakes. He also said that there was an email sent to all residents to let them
42 know about the meeting and how they may be able to listen in via teleconferencing. He
43 then explained the procedure for the meeting since it is a public hearing.
44
45

1 **SECOND ORDER OF BUSINESS**

2
3 Mr. Weyer noted that the Florida Statutes require that there be an opportunity for Public
4 Comment. He reported that he initiated the email about the meeting to let the residents
5 know that they should send in comments and questions via email for the public comment
6 section of the meeting in order to have a smooth public comment period.
7

8 There were no questions or comments submitted for any issues not related to any agenda
9 items.
10

11 **THIRD ORDER OF BUSINESS**

Organizational Matters

12
13 **A. Public Hearing to Consider FY 2020-2021 Budget and Levying of Assessments**

14
15 Mr. Weyer requested the Board open the public hearing to consider the FY 2020-2021
16 operations and maintenance budget and levying of assessments.
17

18 On MOTION by Mr. Bothe and seconded by Ms. Aguiar, with all in favor, the Board of
19 Supervisors of the Hacienda Lakes Community Development District opened the public hearing
20 on the FY 2020-2021 budget and levy of assessments.
21

22 Mr. Weyer then moved to the public comment section of the public hearing. He pointed
23 out that there were three letters/emails received as they relate to this upcoming fiscal year's
24 budget and levying of assessments. Two of the emails were responded to by Mr. Weyer
25 and the third will be answered after the meeting. (NOTE: That response is included in this
26 section of the minutes). The letters/emails and answers are as follows:
27

28 **From:** Catherine Fay <catherine.fay1219@gmail.com>

29 **Sent:** Thursday, August 13, 2020 6:53 PM

30 **To:** Russ Weyer <Rweyer@ree-i.com>

31 **Subject:** CDD assessment for district that includes Esplanade at Hacienda Lakes
32

33 Dear Mr. Weyer:
34

35 We own a home in Esplanade Lakes. My husband and I fervently object to another special
36 assessment again this year.
37

38 The economic climate in our country AND our county is very bad.
39

40 Most businesses have had to pull back from planned expansions, some have laid off
41 employees, and some are on the verge of closing their doors and losing everything they
42 have worked for.
43

44 Every business owner I have personally spoken to (we are former business owners, so I
45 know a lot of people) is CUTTING budgets, CUTTING expenses and forgoing many
46 things.

1
2 We believe your organization needs to MAKE DO with the current taxpayer/homeowner
3 income you will get WITHOUT and assessments.
4

5 Thank you.
6

7 Catherine Fay
8 8367 Palacio Terr So.
9 Naples FL 34114
10

11 August 14, 2020
12

13 Dear Mrs. Fay,
14

15 Thank you for your letter of concern. I'm hoping that your concern is a misconception
16 regarding this year's Hacienda Lakes Community Development District assessments. We
17 were able to reduce the District budget his year without compromising the safety and
18 welfare of our residents. Unfortunately the communication we provided did not highlight
19 the sentence that indicated the assessment reductions this year. It was highlighted in bold
20 when sent to your home owners association but didn't translate into the email.
21

22 Remember the District's assessments are a combination of debt service assessments
23 (annual fixed assessments over the life of the bonds and are required no matter what the
24 current economic situation is outside of the District's control) and operations
25 and maintenance assessments (annual assessments required to administer the functioning
26 of the District to maintain the District's capital assets).
27

28 I can assure you that all of the CDD's that I currently manage have reduced their
29 assessments this year by delaying or reducing non-essential items in the budget. We are
30 all in this economic malaise together and the last thing we wanted to do was increase
31 assessments in these trying times.
32

33 We are making do with the reduced assessments while continuing to maintain the level of
34 service required to provide an efficiently functioning District.
35

36 Thank you again for your correspondence.
37

38 Regards,
39

40 Russ Weyer
41 Hacienda Lakes CDD District Manager
42
43

1 **From:** Debra Young <debraleeyoung16@gmail.com>
2 **Sent:** Thursday, August 13, 2020 8:48 PM
3 **To:** Tom Bothe <tombothe42@gmail.com>; Russ Weyer <Rweyer@ree-i.com>
4 **Subject:** CDD Comment for Monday's Meeting
5

6 I am completely opposed to increasing the CDD assessments as provided in our letter to
7 all residents in Esplanade of Hacienda Lakes. As a matter of fact, I am completely opposed
8 to any increase of such.
9

10 I am only hoping that Tom Bothe, who is also a resident of our community, would also
11 oppose this assessment as outlined in your letter to all of us on Monday.
12

13 Such very disturbing proposals...period.
14

15 Debra L. Young
16 8320 Lucello Terrace N
17

18 August 14, 2020
19

20 Dear Mrs. Young,
21

22 Thank you for your letter of concern. I'm hoping that your concern is a misconception
23 regarding this year's Hacienda Lakes Community Development District assessments. We
24 were able to reduce the District budget this year without compromising the safety and
25 welfare of our residents. Unfortunately the communication we provided did not highlight
26 the sentence that indicated the assessment reductions this year. It was highlighted in bold
27 when sent to your home owners association but didn't translate into the email.
28

29 Remember the District's assessments are a combination of debt service assessments
30 (annual fixed assessments over the life of the bonds and are required no matter what the
31 current economic situation is outside of the District's control) and operations
32 and maintenance assessments (annual assessments required to administer the functioning
33 of the District to maintain the District's capital assets).
34

35 We can assure you that all of the CDD's that we currently manage have reduced their
36 assessments this year by delaying or reducing non-essential items in the budget. We are
37 all in this economic malaise together and the last thing we wanted to do was increase
38 assessments in these trying times.
39

40 We are making do with the reduced assessments while continuing to maintain the level of
41 service required to provide an efficiently functioning District.
42

43 Thank you again for your correspondence.
44

45 Russ Weyer
46 Hacienda Lakes CDD District Manager

1 **From:** Richard Tebaldi <fortyseven93@gmail.com>
2 **Sent:** Sunday, August 16, 2020 10:04 AM
3 **To:** Russ Weyer <Rweyer@ree-i.com>
4 **Cc:** tombothe42@gmail.com
5 **Subject:** Monday, August 17, 2020 at 9:00 a.m. on ZOOM meetings

6
7 Good Morning,

8
9 Two questions for the board to be read into the record.

10
11 1. 2019 tax bills show that 62 foot lot home in Azure paid \$2153.83 to the CDD and 62
12 foot lot home in Hacienda lake paid \$2624.28. Can you please explain why the home owner
13 in Hacienda Lakes are paying the CDD so much more each year.

14
15 2. District will consider today levying a gross assessment for operation and maintenance
16 against each unit in an amount not to exceed \$225.83 for an approximate 42-foot homesite,
17 \$301.10 for an approximate 52-foot homesite, \$376.38 for an approximate 62-foot
18 homesite . Why is there not and assessment for and 82 foot homesite and larger homesites.

19
20 Richard Tebaldi
21 8399 Palacio Terrace S
22 Naples , fl 34114

23
24 August 18, 2020

25
26 Dear Mr. Tebaldi,

27
28 Thank you for submitting your questions to the Board of Supervisors of the Hacienda Lakes
29 Community Development District. I did read your email into the record during the public
30 comment portion of the public hearing on the fiscal year 2020-2021 budget and
31 assessments. I want to take the time to directly answer your questions.

32
33 With regard to your question about the difference in assessment amounts for the same size
34 homesite in Azure and Esplanade. First the operations & maintenance assessment for a
35 42-foot, 52-foot or 62-foot homesite is the same whether it is located in Esplanade, Azure
36 or Sapphire Cove. The difference in the assessments is with the annual debt service
37 payments. There are three reasons for the difference. The first is the amount of debt issued,
38 the second is the interest rate the bonds were assigned when issued and the number of units
39 benefitting from each debt issue.

40
41 The Esplanade debt was issued in 2014 by Taylor Morrison. The bond issue was for
42 \$10,155,000 and has a 6.44% interest rate. That debt was apportioned over 443 units in
43 Esplanade by its assessment methodology report.

1 The Azure/Sapphire Cove debt was issued in 2016 by Toll Brothers (Azure developer) and
2 Lord's Way 30 LLC (Sapphire Cove developer). That bond issue was for \$9,870,000 at a
3 4.53% interest rate. That debt was apportioned over 494 units by its assessment
4 methodology report.

5
6 So the amount of debt per unit was more, the interest rate was higher and the number of
7 units benefitting from that debt was less for the same size Esplanade homesite. Those are
8 the reasons for the assessment difference.

9
10 With regard to your question about assessments for 82 foot homesites, we do not have any
11 82-foot homesites in Hacienda Lakes. The measurement is generally from the front
12 foot. However, if a homesite is on a cul-de-sac, the front foot would be substantially less
13 so therefore the overall size of the homesite and home is considered in determining whether
14 it's a 42-foot 52-foot or 62-foot homesite.

15
16 Thank you again for your questions.

17
18 Regards,

19
20 Russ Weyer
21 Hacienda Lakes CDD District Manager
22

23 Mr. Weyer noted that there are no other resident comments at this time.

24
25 (Supervisor Olson joined the meeting at this time)
26

27 Mr. Weyer explained the procedure of the budget adoption starting with the adoption of
28 the preliminary budget at the Board's May meeting. From there, the budget is sent to
29 Collier County for their records. The District then mails out the notice of assessments at a
30 minimum 30 days prior to the public hearing however since this upcoming fiscal year's
31 assessments were less than last year, no letters were necessary. The District did email the
32 residents The District then holds this meeting, the public hearing, at least 60 days after the
33 preliminary budget is adopted.
34

35 Mr. Weyer then moved to the consideration of the following Resolutions.

- 36
37 **1. Consideration of Resolution 2020-2 A resolution of the Hacienda Lakes Community**
38 **Development District relating to the annual appropriations of the District and**
39 **adopting the budget for the fiscal year beginning October 1, 2020, and ending**
40 **September 30, 2021, and referencing the maintenance and benefit special**
41 **assessments to be levied by the District for said fiscal year.**
42

43 Mr. Weyer pointed out that the budget in this resolution has not changed since the
44 preliminary budget was adopted by the Board back in May. The preliminary budget
45 approval set the cap for the budget. He said the Board can move budget amounts within
46 the budget line items up to but can't exceed the total budget amount adopted in May.

1
2
3 There was no further Board discussion.
4

5 On MOTION by Mr. Bothe and seconded by Mr. Nadeau, with all in favor, the Board of
6 Supervisors of the Hacienda Lakes Community Development District adopted Resolution 2020-2
7 relating to the annual appropriations and adopting the FY 2020-2021 Budget.
8

9 Mr. Weyer then referenced the affidavit of publication that appeared in the Naples Daily
10 News and that he sent the preliminary budget letter to the Collier County Manager on June
11 5, 2020.
12

13 **2. Consideration of Resolution 2020-3 relating to Levying a Non-Ad Valorem**
14 **Operations and Maintenance Assessments and Debt Assessments and Certifying**
15 **the Assessment Roll for FY 2020-2021.**
16

17 Mr. Weyer explained that this resolution sets the assessments for the operations and
18 maintenance budget and that assessment along with the debt assessment will go on the tax
19 roll for platted lots while other larger parcels not platted will be billed directly.
20

21 Mr. Weyer also noted that the assessments in the budget document are the net assessments
22 and the assessments in the assessment roll are gross assessments marked up for collection.
23

24 Mr. Bothe said that the District needs to look into refinancing the bonds. Mr. Urbancic
25 said that refinancing can't take place until the first call period of the bonds which is 10
26 years so refinancing probably won't be able to take place until 2024 for the first set of
27 bonds.
28

29 There was no further Board discussion.
30

31 On MOTION by Ms. Aguiar and seconded by Mr. Nadeau, with all in favor, the Board of
32 Supervisors of the Hacienda Lakes Community Development District adopted Resolution 2020-3
33 relating to levying non-ad valorem operations and maintenance assessments and debt assessments
34 for FY 2020-2021 Budget.
35

36 Mr. Weyer requested the Board close the public hearing.
37

38 On MOTION by Mr. Nadeau and seconded by Mr. Olson, with all in favor, the Board of
39 Supervisors of the Hacienda Lakes Community Development District closed the public hearing on
40 the FY 2020-2021 budget and levy of assessments.
41
42

1 Mr. Weyer disclosed and provided an affidavit of from the Naples Daily News showing that
2 the ads were run according to the specifications set out in the Florida Statutes. Mr. Weyer
3 then identified the letter sent to the Collier County Manager laying out the proposed FY
4 2019-2020 District budget and finally he identified the affidavit from the District Manager
5 that indicates he had mailed the public hearing and assessment notices to all property owners
6 of record within the District as of June.

7
8 **B. Other Organizational Matters**

9
10 **3. Consideration of Resolution 2020-4 relating to the designation of Officers for the**
11 **District and providing for an effective date.**

12
13 Mr. Weyer went through the list of officers and said that it hasn't changed since last year.

14
15 There was no further Board discussion.

16
17 On MOTION by Mr. Nadeau and seconded by Mr. Olson, with all in favor, the Board of
18 Supervisors of the Hacienda Lakes Community Development District adopted Resolution 2020-4
19 relating to the designation of Officers for the District and providing for an effective date.

20
21 **4. Consideration of Resolution 2020-5 adopting the FY 2020-2021 Meeting Schedule.**

22
23 Mr. Weyer said that the meeting is generally held on the third Monday of each month. The
24 January and February meeting dates are pushed to the 4th Monday of those months due to
25 holidays. He also noted that the November 16th meeting will also be a Landowner Meeting
26 whereby three seats will be up for election as noted in Resolution 2020-6 and the August
27 meeting will hopefully be held back at the Esplanade clubhouse again.

28
29 There was no further Board discussion.

30
31 On MOTION by Mr. Olson and seconded by Mr. Bothe, with all in favor, the Board of Supervisors
32 of the Hacienda Lakes Community Development District adopted Resolution 2020-5 adopting the
33 FY 2019-2020 Meeting Schedule.

34
35 **5. Consideration of Resolution 2020-6 setting Date, Time, Place and Procedure for the**
36 **FY 2020-2021 Landowner Meeting.**

37
38 Mr. Weyer requested Mr. Urbancic explain this resolution. Mr. Urbancic said that the
39 resolution sets the date, time, place and procedure for this year's landowner meeting. It is
40 a formality that we set the date, time and place. It lays out the advertising process in the
41 local paper that let's everyone know that they can either get a proxy or ballot for the
42 election. He noted that this process is not like an HOA election where a ballot is sent out
43 to every person. Any property owner can eventually get a ballot or proxy from Mr. Weyer
44 or they can show up to vote.

1 Mr. Weyer said that the seats up for election this year are Seat 1 – Mrs. Aguiar, Seat 2 –
2 Mr. Bothe and Seat 5 – Mr. Olson. The date and time will be November 16, 2020 at 9 a.m.
3 at the District Attorney’s office. He pointed out that the District has not yet reached its 250
4 voter registration threshold to begin the transition of residents to the Board although we do
5 have Mr. Bothe as a resident on the Board. That could begin in the 2022 election year on
6 the official Collier County ballot.

7
8 Mr. Bothe recommended that the meeting be held at the Amenity Center at Esplanade.

9
10 There was no further Board discussion.

11
12 On MOTION by Mr. Olson with the location change and seconded by Mr. Olson, with all in favor,
13 the Board of Supervisors of the Hacienda Lakes Community Development District adopted
14 Resolution 2020-6 setting Date, Time, Place and Procedure for the FY 2020-2021 Landowner
15 Meeting with the location change to the Esplanade Amenity Center.

16
17
18 **FOURTH ORDER OF BUSINESS**

Administrative Matters

19
20
21 **A. Approval of Minutes of the May 18, 2020 Board of Supervisors’ Meeting**

22
23 There were no changes noted from the Board.

24
25 On MOTION by Mr. Bothe and seconded by Mr. Nadeau, with all in favor, the Board of
26 Supervisors of the Hacienda Lakes Community Development District approved the Minutes of the
27 May 18, 2020 Board of Supervisors Meeting.

28
29 **B. Approval of the Revised District Accounting Procedures**

30
31 Mr. Weyer said that while going through the audit this year, the auditors pointed out that
32 the District Accounting Procedures needed to be updated with the addition of a section that
33 lays out the process for procurement of services and materials. It is shown in highlight on
34 page 6 of the procedures document.

35
36 On MOTION by Ms. Aguiar and seconded by Mr. Olson, with all in favor, the Board of
37 Supervisors of the Hacienda Lakes Community Development District approved the revised
38 Hacienda Lakes Community Development District Accounting Procedures.

39
40 **C. Approval of the Landscape Maintenance Agreement with Collier County**

41
42 This item was added late to the agenda and sent to Board Members this past week. Mr.
43 Weyer noted that we had this signed and sealed a couple of years ago but the County is
44 again moving this forward and wanted it updated.

45
46 Mr. Urbancic suggested that we approve this in its substantial form.

On MOTION by Mr. Nadeau and seconded by Mr. Olson, with all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District accept the Landscape Maintenance Agreement with Collier County in its substantial form.

FIFTH ORDER OF BUSINESS

Business Matters

A. Consideration of the FIA Insurance Quote for FY 2020-2021

Mr. Weyer said that the quote is forthcoming from the binding agency shortly and suggested that the Board approve the quote if it is at or below the budgeted amount.

There was no further discussion.

On MOTION by Mr. Olson and seconded by Mr. Bothe, with all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District accepted the FIA Insurance Quote for FY 2020-2021 at or below the budgeted amount.

B. Consideration of the Cardno contract.

Mr. Weyer said that Cardno provides compliance monitoring services for our replenish irrigation wells that are covered under the Hacienda Lakes Water Use Permit for Landscape Irrigation (WUP No. 11-03168-W). They've been at \$200 for years and are going up to \$250 per month. He explained that this is a good contract and reasonable price.

There was no further discussion.

On MOTION by Mr. Nadeau and seconded by Ms. Aguiar, with all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District accepted the Cardno contract as presented.

SIXTH ORDER OF BUSINESS

Financial Matters

A. Acceptance of the July 2020 Financial Statements

Mr. Weyer presented the District's July 2020 Financial Statements. He pointed out that the cash flow is positive and all revenues are in. He said that we are currently \$144,000 cash flow positive but there are still two months of expenses left which will still leave us with enough carry over to keep the assessments at the current level for next year. The balance sheet shows \$3-million in assets and will be adjusted in total once we hear back from the auditors as to the amount of depreciation.

There was no further discussion.

On MOTION by Mr. Olson and seconded by Ms. Aguiar, with all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District accepted the District July 2020 Financial Statements as presented.

B. Acceptance of the Fiscal Year 2018-2019 Audit

Mr. Weyer presented the District's Fiscal Year 2018-2019 Audit. He pointed out that the state and the auditors look specifically at the findings and recommendations. This audit there was only one finding and it related to the journal entries needed to move funds from one class to another. Mr. Weyer has put a quarterly review in place with the accounting firm to review the funds transfer process. He also said the rest of the audit came through clean with no issues.

On MOTION by Mr. Mulhere and seconded by Mr. Olson, with all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District accepted the Districts FY 2018-2019 Audit Report.

C. Ratification of the Fiscal Year 2018-2019 Audit Management Letter

Mr. Weyer presented the audit management letter that was signed by him at the recommendation of the Auditors. He had authorization as the District Secretary. He reported that this authorization was necessary as the letter needed to accompany the Audit report to the State and that submission would happen between Board meetings. There was no further discussion.

On MOTION by Mr. Olson and seconded by Ms. Aguiar, with all in favor, the Board of Supervisors of the Hacienda Lakes Community Development District ratified the Fiscal Year 2018-2020 Audit Management Letter.

SEVENTH ORDER OF BUSINESS

Staff Reports

Manager's Report –

1. Mr. Weyer said that we tried to clean the culverts along Sable Palm Road at the end of May and it was really dry when scheduled but we received 4 inches of rain a couple of days before and the water levels were too high. Not a major issue since about half of them had the minimum of a few inches and none of them were that bad according to Terry Cole.

Mr. Bothe asked if we had approved an audit for Fiscal year 2018-2019. Mr. Weyer said we just did and that the audits are a year behind. For example, we will be performing the audit for Fiscal Year 2019-2020 in the upcoming year.

1 **Attorney's Report –**

2
3 Mr. Urbancic noted that the Florida Governor extended the vitural meeting executive order
4 through October 1, 2020. Going forward is unclear but it may affect the November
5 landowner meeting.
6

7 **Engineer's Report –**

8
9 Mr. Cole reported on the lake erosion situation at the edge of the lakes in Esplanade. He
10 said that he, Mr. Weyer and Mr. Bothe toured the lakes where Taylor Morrison was doing
11 extensive work with rip rap around the drainage pipes going into the lake. We had an
12 inordinate amount of rain so the work will probably in the fall when the rain abates.
13

14 Mr. Weyer reminded Mr. Cole that he needs to prepare the graphic on how the water system
15 works in the District so we can present that to the Residents.
16

17 **SEVENTH ORDER OF BUSINESS**

Public Comments

18
19 Mr. Torres mentioned that when discussing the lot sizes that it relates more to the size of
20 the house than that lot measurement. Lot measurements refer to the size of the front of the
21 lot. That can be deceiving when you have a large house on a cul-de-sac homesite with
22 minimal front footage.
23

24 Mr. Torres also asked if the election needs to be held if there is no one else running. Mr.
25 Urbancic said that it does have to be held as we could take nominations from the floor but
26 the developer may have enough votes to nominate his candidates at this time.
27

28 Mr. Bothe stated that he is still available to run again.
29

30 **EIGHTH ORDER OF BUSINESS**

Supervisors' Requests

31
32 There were no requests.
33

34 **EIGHTH ORDER OF BUSINESS**

Adjournment

35
36 On MOTION by Mr. Bothe and seconded by Mr. Olson, with all in favor, the meeting of the Board
37 of Supervisors of the Hacienda Lakes Community Development District was adjourned.
38
39
40
41

42 _____
Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

43
44 _____
45 Print Name

Print Name
46

EXHIBIT 6



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

October 27, 2020

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

We are pleased to confirm our understanding of the services we are to provide Hacienda Lakes Community Development District, Collier County, Florida ("the District") for the fiscal year ended September 30, 2020. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Hacienda Lakes Community Development District as of and for the fiscal year ended September 30, 2020. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2020 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

Our fee for these services will not exceed \$6,500 for the September 30, 2020 audit.

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

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

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

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

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

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

We appreciate the opportunity to be of service to 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: _____

Date: _____



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



AICPA

Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

EXHIBIT 7

Hacienda Lakes Community Development District
Cash Flow
Through October 31, 2020

	<u>Total</u>
Income	
1363116 Off Roll Assessments	51,109.10
1363118 Excess Commission Refund	7,121.49
1363216 On Roll O&M Assessments	221.57
1363218 O&M Assessment Discount	-11.63
1363220 O&M On Roll Commission	-4.20
2363109 DS2014 Assessments On Roll	1,845.47
2363112 DS2014 Assessment Discount	-96.89
2363114 DS2014 On Roll Commission	-34.97
Total Income	\$ 60,149.94
Expenses	
1100000 Administrative	
1511119 Payroll Service Fee	50.16
1512100 Management Consulting Services	3,500.00
1513000 Miscellaneous Expense	250.00
1513020 Office Expense	167.62
1513048 District Filing Fee	175.00
1513060 Assessment Administration Servi	16,030.88
1513075 Accounting Services	500.00
1513080 Engineering Services	278.78
Total 1100000 Administrative	\$ 20,952.44
1160000 Field Operations	
1531010 Electricity - General	1,999.71
1572010 LANDSCAPING & MAINTENANCE	14,160.00
1572013 Irrigation Pump Maintenance	1,391.95
1572014 Irrigation Repairs	2,352.30
1572016 Plant Replacement	1,448.00
1572030 Lake Maintenance	2,310.75
1572040 Signage	3,840.00
1572060 Water Use Monitoring	600.00
Total 1160000 Field Operations	\$ 28,102.71
4513315 DS2016 Trustee Fees	3,937.19
Total Expenses	\$ 52,992.34
Net Cash Flow	\$ 7,157.60