

Hacienda Lakes Community Development District

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

BOARD OF SUPERVISORS HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT

Monday, August 17, 2020, 9:00 a.m.
via Zoom Virtual Meeting

- I.** Roll Call.
- II.** Public Comments on Agenda Items.
- III.** Organizational Matters:
 - A. Public Hearing to Consider FY 2020-2021 Budget and Levying of Assessments**
 - Open Public Hearing
 - Public Comment
 - Consideration of Resolution 2020-2 relating to the Annual Appropriations and Adopting the FY 2020-2021 Budget Exhibit 1
 - Consideration of Resolution 2020-3 relating to Levying Non-Ad Valorem Operations and Maintenance Assessments and Debt Assessments FY 2020-2021 Exhibit 2
 - Close Public Hearing
 - Affidavit of Publication Exhibit 3
 - Letter to County Manager Exhibit 4
 - B.** Consideration of Resolution 2020-4 relating to the FY 2020-2021 designation of Officers for the District and providing for an effective date. Exhibit 5
 - C.** Consideration of Resolution 2020-5 Adopting the FY 2020-2021 Meeting Schedule. Exhibit 6
 - D.** Consideration of Resolution 2020-6 Setting Date, Time, Place and Procedure for FY 2020-2021 Landowner Meeting. Exhibit 7
- IV.** Administrative Matters
 - A.** Approval of Minutes from the May 18, 2020 Meeting. Exhibit 8
 - B.** Approval of Revised Accounting Procedures Exhibit 9

V. Business Matters

A. Approval of FIA Insurance Quote (Forthcoming) Exhibit 10

B. Approval of Cardno Contract Exhibit 11

VI. Financial Matters

A. Acceptance of July 2020 Financial Statements. Exhibit 12

B. Acceptance of FY 2019-20 Audit Exhibit 13

VII. Staff Reports.

A. Manager.

B. Legal Counsel.

C. Engineer.

VIII. Public Comments.

IX. Supervisors' Requests.

X. Adjournment.

EXHIBIT 1

RESOLUTION 2020-2
A RESOLUTION OF HACIENDA LAKES COMMUNITY
DEVELOPMENT DISTRICT RELATING TO THE ANNUAL
APPROPRIATIONS OF THE DISTRICT AND ADOPTING THE
BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1,
2020, AND ENDING SEPTEMBER 30, 2021, AND
REFERENCING THE MAINTENANCE AND BENEFIT
SPECIAL ASSESSMENTS TO BE LEVIED BY THE DISTRICT
FOR SAID FISCAL YEAR

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2020, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of Hacienda Lakes Community Development District (the “District”), pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget and any proposed long-term financial plan or program of the District for future operations (the “Proposed Budget”) the District filed a copy of the Proposed Budget with the general purpose local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, District further posted the Proposed Budget on its website as required pursuant to Section 189.016, Florida Statutes; and

WHEREAS, on May 18, 2020, the Board set August 17, 2020, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a) Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes requires that, prior to October 1 of each year, the Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget on a Cash Flow Budget basis, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year; and

WHEREAS, Section 190.021, Florida Statutes provides that the Annual Appropriation Resolution shall also fix the Maintenance Special Assessments and Benefit Special Assessments upon each piece of property within the boundaries of the District benefited, specifically and peculiarly, by the maintenance and/or capital improvement programs of the District, such levy representing the amount of District assessments necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds, in order for the District to exercise its various general and special powers to implement its single and specialized infrastructure provision purpose; and

WHEREAS, the Board finds and determines that the non-ad valorem special assessments it imposes and levies by this Resolution for maintenance on the parcels of property involved will constitute a mechanism by which the property owners lawfully and validly will reimburse the District for those certain special and peculiar benefits the District has determined are received by, and flow to, the parcels of property from the systems, facilities and services being provided, and that the special and peculiar benefits are apportioned in a manner that is fair and reasonable in accordance with applicable assessment methodology and related case law; and

WHEREAS, the Chair of the Board may designate the District Manager or other person to certify the non-ad valorem assessment roll to the Tax Collector in and for Collier County political subdivision on compatible electronic medium tied to the property identification number no later than September 15, 2020 so that the Tax Collector may merge that roll with others into the collection roll from which the November tax notice is to be printed and mailed; and

WHEREAS, the proceeds from the collections of these imposed and levied non-ad valorem assessments shall be paid to the District; and

WHEREAS, the Tax Collector, under the direct supervision of the Florida Department of Revenue performs the state work in preparing, mailing out, collecting and enforcing against delinquency the non-ad valorem assessments of the District using the Uniform Collection Methodology for non-ad valorem assessments; and

WHEREAS, if the Property Appraiser and the Tax Collector have adopted a different technological procedure for certifying and merging the rolls, then that procedure must be worked out and negotiated with Board approval through the auspices of the District Manager before there are any deviations from the provisions of Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code.

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

Section 1. The provisions of the foregoing recitals are true and correct and are incorporated herein as dispositive.

Section 2. Budget

- a. The Board has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Treasurer and the office of the District Manager, and is hereby attached to this Resolution as Exhibit A, and hereby approves certain amendments thereto, as referenced herein.
- b. The District Manager's Proposed Budget, as amended by the Board, is adopted hereby in accordance with the provisions of Section 190.008(2)(a), Florida Statutes and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures for the Fiscal Year 2019-2020 and/or revised projections for Fiscal Year 2020-2021.
- c. The adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District Manager and identified as “The Budget for the Hacienda Lakes Community Development District for the Fiscal Year Ending September 30, 2021, as Adopted by the Board of Supervisors on August 17, 2020.

Section 3. Appropriations

There hereby is appropriated out of the revenues of the Hacienda Lakes Community Development District, for the fiscal year beginning October 1, 2020, and ending September 30, 2021 the sum of \$1,748.499.00 to be raised by the applicable imposition and levy by the Board of applicable non-ad valorem special assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ 362,645.00
DEBT SERVICE FUND	\$1,385.854.00
Total All Funds	\$1,748.499.00

Section 4. Supplemental Appropriations

The Board may authorize by resolution supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget account to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand (\$10,000) Dollars or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the applicable department director and the District Manager or Treasurer. The District Manager or Treasurer must establish administrative procedures, which require information on the request forms proving that such transfer requests comply with this section.

Section 5. Maintenance Special Assessment Levy: Fixed and Referenced and to be Levied by the Board

- a. The Fiscal Year 2020-2021 Maintenance Special Assessment Levy (the “Assessment Levy”) for the assessment upon all the property within the boundaries of the District based upon the special and peculiar benefit received and further based upon reasonable and fair apportionment of the special benefit, shall be in accordance with the attached Exhibit A, which levy represents the amount of District assessments necessary to provide for payment during the aforementioned budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds. The Assessment Levy shall be distributed as follows:

General Fund O & M
Debt Service Fund

\$ [See Assessment Levy Resolution 2020-3]
\$ [See Assessment Levy Resolution 2020-3]

- b. The designee of the Chair of the Board shall be the Manager or the Treasurer of the District designated to certify the non-ad valorem assessment roll to the Tax Collector in and for the Collier County political subdivision, in accordance with applicable provisions of State law (Chapters 170, 190 and 197, Florida Statutes) and applicable rules (Rule 12D-18, Florida Administrative Code) which shall include not only the maintenance special assessment levy but also the total for the debt service levy, as required by and pursuant to law.

Introduced, considered favorably, and adopted this 17th day of August, 2020.

Hacienda Lakes Community Development District

Robert Mulhere
Chairman

Attest:

G. Russell Weyer, Secretary

APPENDIX A

Hacienda Lakes Community Development District

Proposed FY 2020-2021 Budget

	Fiscal Year Budget	
REVENUES		
CARRY OVER FROM FY 2019-2020	\$ 47,230	
ON-ROLL ASSESSMENTS	\$ 214,051	787 Platted Lots Esplanade, Azure & Sapphire Cove
OFF ROLL DEVELOPER ASSESSMENTS	\$ 101,364	Balance of Unplatted Acres
INTEREST REVENUE	-	
MISCELLANEOUS REVENUE	-	
TOTAL REVENUES	\$ 362,645	
EXPENDITURES		
ADMINISTRATIVE		
BOARD OF SUPERVISORS PAYROLL	\$ 6,000	6 meetings @ \$1,000 each
PAYROLL TAXES	1,072	17.86%
PAYROLL SERVICE FEE	673	11.21%
MANAGEMENT CONSULTING SERVICES	42,000	\$3,500/Month
ASSESSMENT ADMINISTRATION	15,000	Lien Book, MBS Capital, Tax Collector, U.S. Bank
ASSESSMENT ROLL PREPARATION	5,000	Assessment Roll Preparation for Tax Collector
MISCELLANEOUS	750	Office Supplies, etc.
STORAGE	900	\$75/month
BANK CHARGES	-	
AUDITING	6,500	2019-20 Audit
ACCOUNTING FIRM	6,000	Mattice Business Services - \$500/month
INSURANCE (Liability, Property & Casualty)	5,500	DAO Insurance
LEGAL ADVERTISING	1,800	2 Ads at \$300/each and 2 @ \$600/each
REGULATORY AND PERMIT FEES	175	State Filing Fee
LEGAL SERVICES	8,000	Coleman Yovanovich & Koester
ENGINEERING SERVICES - General	8,000	Hole Montes
NEW ASSESSMENT METHODOLOGY	-	
WEBSITE HOSTING & ADMINISTRATION	1,800	Required by State Law - VGlobal Contract Price + Quickbooks
MISCELLANEOUS SERVICES	-	
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 109,169	
FIELD OPERATIONS		
FIELD OPERATIONS MANAGEMENT STAFF	\$ -	
LANDSCAPING & FIELD MAINTENANCE	85,920	\$7,160 a month
LANDSCAPE REPLACEMENT	15,000	Annual flowers at Monuments + median replacements
LANDSCAPE MULCHING	15,000	Mulching twice a year @ \$7,500 each
IRRIGATION REPAIRS	20,000	Approximately \$1,670/month
SOD REPLACEMENT	10,000	Grass being revived by WLM - For line break repairs, etc.
TREE PRUNING	7,600	189 trees @ \$40 each
MASTER PUMP MAINTENANCE	3,000	WLM Estimate - includes diving to clean intake
MASTER PUMP REPLACEMENT RESERVE	25,000	Annual Reserve Contribution - Goal \$100,000
ELECTRICITY	15,000	Approximately \$1,000/month
FOUNTAINS	1,500	Fountain Repair and Maintenance
WATER USE MONITORING	2,400	Cardno Entrix @ \$200/month
ENTRY MONUMENTS MAINTENANCE	1,500	Pressure Cleaning, Painting, etc.
HOLIDAY DECORATIONS	6,000	Brennan's Christmas Decorations
WETLAND MONITORING	1,500	Approximatly \$100/month
STREET SWEEPING	600	Twice a year - Construction abating
SFWM ERP ANNUAL REPORT	1,500	Annual
LAKE TESTING	3,600	Once per year
SABLE PALM CULVERTS CLEANING	7,500	Once per year
LAKE MAINTENANCE	30,856	\$2,363 per month for 12 lakes + \$2,500 for Saph Cov
TOTAL FIELD OPERATIONS EXPENDITURES	\$ 253,476	
TOTAL EXPENDITURES	\$ 362,645	

Hacienda Lakes Community Development District			
Debt Service Fund - Series 2014 Bonds			
FY 2020-2021 Porposed Budget			
REVENUE (1)			
Balance in Account (November 2, 2020 - Estimate)		\$ 36,397.52	
Assessment Off-Roll		\$ 4,559.72	
Assessment On-Roll		\$ 779,013.61	
Discounts		\$ -	
Total Revenue		\$ 819,970.85	
EXPENDITURES			
INTEREST EXPENSE			
May 1, 2021		\$ 310,587.50	
November 1, 2021		\$ 304,806.25	
PRINCIPAL			
May 1, 2021		\$ 185,000.00	
Total Expenditures		\$ 800,393.75	
Excess Revenues over Expenditures		\$ 19,577.10	
Allocation of Maximum Annual Debt Service			
		Net Assessment	
Single Family Land Use	Units	Per Unit	Total
42'	138	\$ 1,664.79	\$ 229,741.02
52'	167	\$ 1,872.05	\$ 312,632.35
62'	116	\$ 2,079.31	\$ 241,199.96
Total FY 2015-2016	421		\$ 783,573.33
On Roll Assessments			
		Net Assessment	
Single Family Land Use	Units	Per Unit	Total
42'	138	\$ 1,664.79	\$ 229,741.02
52'	189	\$ 1,872.05	\$ 353,817.45
62'	94	\$ 2,079.31	\$ 195,455.14
Total FY 2020-2021	421		\$ 779,013.61
Off Roll Assessments			
		Net Assessment	
Single Family Land Use	Units	Per Unit	Total
Developer Annual True Up Payment			\$ 4,559.72
Total FY 2020-2021			\$ 4,559.72
		Total	\$ 783,573.33
(1) - Following the adoption fo the general fund and debt service budgets, the District will prepare an assessment roll based on the County Property Appraiser's final list of property owners as of a certain "date of record". The District will apportion assessments to property owners as of this "date of record" and will utilize the appropriate on-roll and off-roll collection methods to collect its assessments.assessments and related colletion costs may vary from the adopted budgets.			

Hacienda Lakes Community Development District			
Debt Service Fund - Series 2016 Bonds			
FY 2020-2021 Proposed Budget			
REVENUE (1)			
Balance in Account (November 2, 2020 - Estimate)		\$	8,823.08
Assessment Off-Roll		\$	148,935.59
Assessment On-Roll		\$	453,345.32
Discounts		\$	-
Total Revenue		\$	611,103.99
EXPENDITURES			
INTEREST EXPENSE			
May 1, 2021		\$	204,373.25
November 1, 2021		\$	200,709.38
PRINCIPAL			
May 1, 2021		\$	195,000.00
Total Expenditures		\$	600,082.63
Excess Revenues over Expenditures		\$	11,021.36
Allocation of Maximum Annual Debt Service			
Single Family Land Use	Units	Net Assessment Per Unit	Total
52' - Azure	149	\$ 1,282.52	\$ 191,095.48
77' - Azure	78	\$ 1,644.14	\$ 128,242.92
4-Plex - Azure	191	\$ 941.61	\$ 179,847.51
52' - Sapphire Cove	75	\$ 1,374.60	\$ 103,095.00
Total FY 2018-2019	493		\$ 602,280.91
On Roll Assessments			
Single Family Land Use	Units	Net Assessment Per Unit	Total
52' - Azure	85	\$ 1,282.52	\$ 109,014.20
77' - Azure	78	\$ 1,644.14	\$ 128,242.92
4-Plex - Azure	120	\$ 941.61	\$ 112,993.20
52' - Sapphire Cove	75	\$ 1,374.60	\$ 103,095.00
Total FY 2018-2019	358		\$ 453,345.32
Off Roll Assessments			
Single Family Land Use	Units	Net Assessment Per Unit	Total
52' - Azure	64	\$ 1,282.52	\$ 82,081.28
77' - Azure	0	\$ 1,644.14	\$ -
4-Plex - Azure	71	\$ 941.61	\$ 66,854.31
52' - Sapphire Cove	0	\$ 1,374.60	\$ -
Total FY 2018-2019	135		\$ 148,935.59
		Total	\$ 602,280.91
(1) - Following the adoption of the general fund and debt service budgets, the District will prepare an assessment roll based on the County Property Appraiser's final list of property owners as of a certain "date of record". The District will apportion assessments to property owners as of this "date of record" and will utilize the appropriate on-roll and off-roll collection methods to collect its assessments. Assessments and related collection costs may vary from the adopted budgets.			

EXHIBIT 2

RESOLUTION 2020-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT LEVYING AND IMPOSING A NON-AD VALOREM SPECIAL ASSESSMENT FOR THE HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT AND CERTIFYING AN ASSESSMENT ROLL FOR FISCAL YEAR 2020-2021; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

Preamble

WHEREAS, Hacienda Lakes Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Collier County, Florida (the “County”); and

WHEREAS, the District has constructed or acquired certain public improvements within the District and provides certain services in accordance with Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s general fund budget for Fiscal Year 2020/2021 attached hereto as Exhibit “A” and incorporated by reference herein (“Operations and Maintenance Budget”); and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Operations and Maintenance Budget for Fiscal Year 2020/2021; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefited lands within the District; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

WHEREAS, the District has previously evidenced its intention to utilize the Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, the Board finds that the District's total Operations and Maintenance operation assessments, taking into consideration other revenue sources during Fiscal Year 2018-2019 (defined as October 1, 2020 through September 30, 2021), will amount to \$362,645.00; and

WHEREAS, the Board finds that the non-ad valorem special assessments it levies and imposes by this resolution for operation and maintenance on the parcels of property involved will reimburse the District for certain special and peculiar benefits received by the property flowing from the maintenance of the improvements, facilities and services apportioned in a manner that is fair and reasonable, in accordance with the applicable assessment methodology as adopted by the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the District (the “Assessment Roll”) attached to this Resolution as Exhibit “B” and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

Section 1. Recitals. The foregoing recitals are true and correct and incorporated herein by reference.

Section 2. Benefit. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the Assessments (as defined below). The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B".

Section 3. Assessment Imposition. A special assessment for operations and maintenance as provided for in Chapter 190, Florida Statutes is hereby imposed and levied on the benefitted lands within the District in accordance with Exhibits "A" and "B" (the "Assessments"). The lien of the Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 4. Collection. Except as otherwise provided herein, collection of the Assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method. Further, the collection of the Assessments will be together with the collection of all other debt service non-ad valorem assessments, if any, which have been levied and certified by the District. The District shall also collect its previously levied debt service assessment pursuant to the Uniform Method, in the amounts as indicated on Exhibits "A" and "B."

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Assessments directly billed and collected by the District to property owners and are due to the District according to the following schedule:

HLCDD OFF Roll O&M Assessments		
Land Owner	Date Due	Amount Due
Hacienda Lakes of Naples LLC	October 1, 2020	\$35,334.12
	April 1, 2021	\$35,334.12
		\$70,668.24
30 Lord's Way LLC	October 1, 2020	\$0.00
	April 1, 2021	\$0.00
		\$0.00
Taylor Morrison of Florida LLC	October 1, 2020	\$765.93
	April 1, 2021	\$765.93
		\$1,531.86
Toll Brothers, Inc.	October 1, 2020	\$16,098.17
	April 1, 2021	\$16,098.17
		\$32,196.34
HLCDD OFF Roll Debt Assessments		
Land Owner	Date Due	Amount Due
Taylor Morrison of Florida LLC	May 1, 2021	\$ 4,560.16
	November 1, 2021	\$0.00
		\$4,560.16
Toll Brothers, Inc.	May 1, 2021	\$ 149,877.20
	November 1, 2021	\$0.00
		\$149,877.20
Lord's Way 30 LLC	May 1, 2020	\$0.00
	November 1, 2019	\$0.00
		\$0.00

General Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Collier County Property Appraiser.

Debt Service Fund Billing Amount: The District Manager may amend based on the Tax Rolls that are provided to the District by the Collier County Property Appraiser.

In the event that an assessment payment is not made in accordance with the schedule stated above, such assessment and any future scheduled assessment payments due for Fiscal Year 2020-2021 shall be delinquent and shall accrue penalties and interest in the amount of one percent (1%) per month plus all costs of collection and enforcement, and shall either be enforced pursuant to a foreclosure action, or, at the District's discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings to collect and enforce the delinquent and remaining assessments.

Section 5. Assessment Roll. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to Hacienda Lakes Community Development District. The Chairman of the Board designates the District Manager to perform the certification duties. A copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

Section 6. Assessment Roll Amendment. The District Manager shall keep apprised of all updates made to the County property tax roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property tax roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the property tax roll in the District records.

Section 7. Conflict. All Resolutions, sections or parts of sections of any Resolutions or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of the District.

PASSED AND ADOPTED this 17th day of August, 2020, by the Board of Supervisors of Hacienda Lakes Community Development District, Collier County, Florida.

ATTEST:

**HACIENDA LAKES COMMUNITY
DEVELOPMENT DISTRICT**

G. Russell Weyer
Secretary

Robert Mulhere
Chairman

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APPENDIX A

Hacienda Lakes Community Development District

Proposed FY 2020-2021 Budget

	Fiscal Year Budget	
REVENUES		
CARRY OVER FROM FY 2019-2020	\$ 47,230	
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MISCELLANEOUS REVENUE	-	
TOTAL REVENUES	\$ 362,645	
EXPENDITURES		
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LEGAL SERVICES	8,000	Coleman Yovanovich & Koester
ENGINEERING SERVICES - General	8,000	Hole Montes
NEW ASSESSMENT METHODOLOGY	-	
WEBSITE HOSTING & ADMINISTRATION	1,800	Required by State Law - VGlobal Contract Price + Quickbooks
MISCELLANEOUS SERVICES	-	
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FIELD OPERATIONS		
FIELD OPERATIONS MANAGEMENT STAFF	\$ -	
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ELECTRICITY	15,000	Approximately \$1,000/month
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WATER USE MONITORING	2,400	Cardno Entrix @ \$200/month
ENTRY MONUMENTS MAINTENANCE	1,500	Pressure Cleaning, Painting, etc.
HOLIDAY DECORATIONS	6,000	Brennan's Christmas Decorations
WETLAND MONITORING	1,500	Approximatly \$100/month
STREET SWEEPING	600	Twice a year - Construction abating
SFWMD ERP ANNUAL REPORT	1,500	Annual
LAKE TESTING	3,600	Once per year
SABLE PALM CULVERTS CLEANING	7,500	Once per year
LAKE MAINTENANCE	30,856	\$2,363 per month for 12 lakes + \$2,500 for Saph Cov
TOTAL FIELD OPERATIONS EXPENDITURES	\$ 253,476	
TOTAL EXPENDITURES	\$ 362,645	

EXHIBIT B

HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT FY2020-2021 ASSESSMENT ROLL

ESPLANADE

LOT #	PROPERTY ID	OWNER OF RECORD	O&M ASSESSMENT	DEBT ASSESSMENT	TOTAL ASSESSMENT
LOT 1	31347851224	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 2	31347851240	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 3	31347851266	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 4	31347851282	HINDERMAN, MATTHEW M	\$294.98	\$2,023.84	\$2,318.82
LOT 5	31347851305	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 6	31347851321	LAROCHE, MARIA	\$368.72	\$2,247.90	\$2,616.62
LOT 7	31347851347	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 8	31347851363	KELLY, EDWARD MICHAEL	\$221.23	\$1,799.77	\$2,021.00
LOT 9	31347851389	SANDBLOM, DENNIS A=& JOANNE M	\$221.23	\$1,799.77	\$2,021.00
LOT 10	31347851402	AHRENS LIVING TRUST	\$221.23	\$1,799.77	\$2,021.00
LOT 11	31347851428	TRZCIENSKI, MICHAEL=& RUTH	\$294.98	\$2,023.84	\$2,318.82
LOT 12	31347851444	CRENSHAW, TAMERA	\$294.98	\$2,023.84	\$2,318.82
LOT 13	31347851460	PETERS, MARK R=& KATHLEEN	\$294.98	\$2,023.84	\$2,318.82
LOT 14	31347851486	O'BRIEN THOMAS G=& CAROLE A	\$294.98	\$2,023.84	\$2,318.82
LOT 15	31347851509	SHIKOLUK, JEFFREY R=& SUSAN C	\$294.98	\$2,023.84	\$2,318.82
LOT 16	31347851525	LANSBERRY, MARY ANN	\$294.98	\$2,023.84	\$2,318.82
LOT 17	31347851541	MAMBUCA, LEE H=& FRANCINE M	\$294.98	\$2,023.84	\$2,318.82
LOT 18	31347851567	SEOANES, RUBEN J-& SUSAN	\$294.98	\$2,023.84	\$2,318.82
LOT 19	31347851583	ARAGNO, THOMAS JOSEPH	\$294.98	\$2,023.84	\$2,318.82
LOT 20	31347851606	LANNON, THOMAS S=& JULIA A	\$294.98	\$2,023.84	\$2,318.82
LOT 21	31347851622	TORRES FAMILY TRUST	\$294.98	\$2,023.84	\$2,318.82
LOT 22	31347851648	BURSTEIN, BRUCE=& LORETTE	\$294.98	\$2,023.84	\$2,318.82
LOT 23	31347851664	MCCAIN, PATRICK J	\$294.98	\$2,023.84	\$2,318.82
LOT 24	31347851680	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 25	31347851703	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 26	31347851729	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 27	31347851745	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 28	31347851761	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 29	31347851787	WALKER, PAUL A	\$294.98	\$2,023.84	\$2,318.82
LOT 30	31347851800	JOHANNEMANN, JOHN P	\$294.98	\$2,023.84	\$2,318.82
LOT 31	31347851826	HARPER, RALPH E=& LILIANA M	\$294.98	\$2,023.84	\$2,318.82
LOT 32	31347851842	CLARK REVOCABLE TRUST	\$294.98	\$2,023.84	\$2,318.82
LOT 33	31347851868	DAVISSON, STEVEN=& KATRINA	\$294.98	\$2,023.84	\$2,318.82
LOT 34	31347851884	FERRIE FLORIDA TRUST	\$294.98	\$2,023.84	\$2,318.82
LOT 35	31347851907	BOOTHBY REVOCABLE TRUST	\$294.98	\$2,023.84	\$2,318.82

LOT 36	31347851923	L & J L PAULDING JT REV TRUST	\$294.98	\$2,023.84	\$2,318.82
LOT 37	31347851949	SHAPIRO, MICHAEL C=& ELLEN D	\$294.98	\$2,023.84	\$2,318.82
LOT 38	31347851965	GUTIERREZ, JOSE JUDAS	\$294.98	\$2,023.84	\$2,318.82
LOT 39	31347851981	SLOAN, THOMAS M	\$294.98	\$2,023.84	\$2,318.82
LOT 40	31347852003	GRUPA, CHARLES B=& JAYNE L	\$294.98	\$2,023.84	\$2,318.82
LOT 41	31347852029	MESSINA, PAUL M=& LAURA ANN	\$294.98	\$2,023.84	\$2,318.82
LOT 42	31347852045	WITTMAN REVOCABLE TRUST	\$294.98	\$2,023.84	\$2,318.82
LOT 43	31347852061	MARTIN, WAYNE=& DEBORAH	\$294.98	\$2,023.84	\$2,318.82
LOT 44	31347852087	GERMANA, ANTHONY M	\$294.98	\$2,023.84	\$2,318.82
LOT 45	31347852100	HUCKSTEP, STUART=& MARY E	\$294.98	\$2,023.84	\$2,318.82
LOT 46	31347852126	RUBIN, HAROLD A=& MELANIE L	\$294.98	\$2,023.84	\$2,318.82
LOT 47	31347852142	SZWAJKOWSKI, LEONARD	\$294.98	\$2,023.84	\$2,318.82
LOT 48	31347852168	WILLIAMS, RYAN K=& DENISE	\$294.98	\$2,023.84	\$2,318.82
LOT 49	31347852184	DEIGER, SUSAN L=& CHARLES M	\$294.98	\$2,023.84	\$2,318.82
LOT 50	31347852207	BALDUZZI, CYNTHIA	\$294.98	\$2,023.84	\$2,318.82
LOT 51	31347852223	BUDETTA, ROXANA	\$294.98	\$2,023.84	\$2,318.82
LOT 52	31347852249	JIM & SUSAN SPISSO TRUST	\$294.98	\$2,023.84	\$2,318.82
LOT 53	31347852265	FOSTER, RANDALL KEITH=& RITA J	\$294.98	\$2,023.84	\$2,318.82
LOT 54	31347852281	MAHAN, JOHN T=& LAURA A	\$368.72	\$0.00	\$368.72
LOT 55	31347852304	J & M JOHNSON LIV TRUST	\$368.72	\$2,247.90	\$2,616.62
LOT 56	31347852320	CODY, JOHN WILLIAM	\$368.72	\$2,247.90	\$2,616.62
LOT 57	31347852346	W M MCCORMACK REV TRUST	\$368.72	\$2,247.90	\$2,616.62
LOT 58	31347852362	BOTHE, HENRY THOMAS	\$368.72	\$2,247.90	\$2,616.62
LOT 59	31347852388	VANHULL PROPERTIES LLC	\$368.72	\$0.00	\$368.72
LOT 60	31347852401	KUEHN, FREDERICK C=& JILL H	\$294.98	\$2,023.84	\$2,318.82
LOT 61	31347852427	GALLETTI, DARRYL E=& DEBRA J	\$294.98	\$2,023.84	\$2,318.82
LOT 62	31347852443	LANG, LORA ANN=& ROBERT W	\$294.98	\$2,023.84	\$2,318.82
LOT 63	31347852469	GORDON, PATRICIA	\$294.98	\$2,023.84	\$2,318.82
LOT 64	31347852485	MIDLAND IRA INC	\$294.98	\$2,023.84	\$2,318.82
LOT 65	31347852508	RIVELA, LAURA	\$294.98	\$2,023.84	\$2,318.82
LOT 66	31347852524	LEE-GAUGHAN, ROSE M	\$294.98	\$2,023.84	\$2,318.82
LOT 67	31347852540	SPAVENTO, JOSEPH V=& MAUREEN G	\$294.98	\$2,023.84	\$2,318.82
LOT 68	31347852566	MACANDREW, RHONDA PIAR	\$294.98	\$2,023.84	\$2,318.82
LOT 69	31347852582	ROSENSTOCK, TERRY	\$294.98	\$2,023.84	\$2,318.82
LOT 70	31347852605	OPALACZ, MARK=& SHARON M	\$294.98	\$2,023.84	\$2,318.82
LOT 71	31347852621	BLACK JR, LINCOLN EDWARD	\$294.98	\$2,023.84	\$2,318.82
LOT 72	31347852647	EATON, GREGORY=& MARY J	\$294.98	\$2,023.84	\$2,318.82
LOT 73	31347852663	PVK & NVK REVOCABLE TRUST	\$368.72	\$2,247.90	\$2,616.62
LOT 74	31347852689	EVANS, TERRI	\$368.72	\$2,247.90	\$2,616.62
LOT 75	31347852702	ADKINS, CHRISTINE M A	\$368.72	\$2,247.90	\$2,616.62
LOT 76	31347852728	RIZZO, LEONARD J=& SUSAN D	\$368.72	\$2,247.90	\$2,616.62
LOT 77	31347852744	PEDRAITA, CLAUDIO G=& JANICE M	\$368.72	\$2,247.90	\$2,616.62
LOT 78	31347852760	LAROCHE, MARIA	\$368.72	\$2,247.90	\$2,616.62
LOT 79	31347852786	GAMBINO, JAMES A=& MICHELE L	\$368.72	\$2,247.90	\$2,616.62
LOT 80	31347852809	RIFAT, MOHAMED=& MAYADA	\$368.72	\$2,247.90	\$2,616.62
LOT 81	31347852825	LABARBIERA, VINCENT=& MICHELE	\$368.72	\$2,247.90	\$2,616.62

LOT 82	31347852841	KHAYAT, JOSEPH M=& MARIANNE P	\$368.72	\$2,247.90	\$2,616.62
LOT 83	31347852867	WEYANT, GEORGE C=& JOY A	\$368.72	\$2,247.90	\$2,616.62
LOT 84	31347852883	MCROBERTS, THOMAS MICHAEL	\$368.72	\$2,247.90	\$2,616.62
LOT 85	31347852906	PETERSON, STEVEN G	\$368.72	\$2,247.90	\$2,616.62
LOT 86	31347852922	DANIEL HELFMAN &	\$368.72	\$2,247.90	\$2,616.62
LOT 87	31347852948	SOBECK, MARK=& MARY	\$368.72	\$2,247.90	\$2,616.62
LOT 88	31347852964	BRADFIELD, JOSEPH H	\$368.72	\$2,247.90	\$2,616.62
LOT 89	31347852980	VINCENT, JOHN D=& DIANE L	\$368.72	\$2,247.90	\$2,616.62
LOT 90	31347853002	CARUSONE, FRANCESCA	\$368.72	\$2,247.90	\$2,616.62
LOT 91	31347853028	DROZDA, JAMES L=& JENNIFER S	\$368.72	\$2,247.90	\$2,616.62
LOT 92	31347853044	BENTKJAER, MICHAEL	\$368.72	\$2,247.90	\$2,616.62
LOT 93	31347853060	MINA, PETER A=& CYNTHIA J	\$368.72	\$2,247.90	\$2,616.62
LOT 94	31347853086	STRAND-SZABO JOINT REV TRUST	\$368.72	\$2,247.90	\$2,616.62
LOT 95	31347853109	GUKELBERGER JR, THOMAS F	\$368.72	\$2,247.90	\$2,616.62
LOT 96	31347853125	LANDES, JACK W=& LAUREN A	\$368.72	\$2,247.90	\$2,616.62
LOT 97	31347853141	TEBALDI, RICHARD D=& MADELYN J	\$368.72	\$2,247.90	\$2,616.62
LOT 98	31347853167	D'ANCONA, FRANCIS P=& ANITA	\$368.72	\$2,247.90	\$2,616.62
LOT 99	31347853183	RICHARD K MASON REV TRUST	\$368.72	\$2,247.90	\$2,616.62
LOT 100	31347853206	SCHAAL, RICHARD DICKINSON	\$368.72	\$2,247.90	\$2,616.62
LOT 101	31347853222	FITCH JR, ROBERT W=& GAIL F	\$368.72	\$2,247.90	\$2,616.62
LOT 102	31347853248	WIEGE, ROBERT DALE=& LYNN A	\$368.72	\$2,247.90	\$2,616.62
LOT 103	31347853264	HILDEBRANDT, RANDY W	\$368.72	\$2,247.90	\$2,616.62
LOT 104	31347853280	MCPHERSON, DOUGLAS R	\$368.72	\$2,247.90	\$2,616.62
LOT 105	31347853303	FAY, JON W=& CATHERINE M	\$368.72	\$2,247.90	\$2,616.62
LOT 106	31347853329	ARMINIO, ANGELO=& GEORGINA	\$368.72	\$2,247.90	\$2,616.62
LOT 107	31347853345	SUITER, STEPHEN=& ANN C	\$221.23	\$0.00	\$221.23
LOT 108	31347853361	RYAN, JOHN J=& KARIN E	\$221.23	\$1,799.77	\$2,021.00
LOT 109	31347853387	MORROW, JAMES E=& JANICE L	\$221.23	\$1,799.77	\$2,021.00
LOT 110	31347853400	DOOLEY, JOSEPH MICHAEL	\$221.23	\$1,799.77	\$2,021.00
LOT 111	31347853426	GISELA E EMANUEL REV TRUST	\$221.23	\$1,799.77	\$2,021.00
LOT 112	31347853442	MONFORTON, GREGORY JOHN	\$221.23	\$1,799.77	\$2,021.00
LOT 113	31347853468	TRACY, WILLIAM FERBER	\$221.23	\$1,799.77	\$2,021.00
LOT 114	31347853484	D M & S WALDMAN REV LIV TRUST	\$221.23	\$1,799.77	\$2,021.00
LOT 115	31347853507	BUCKNITZ, SANDORNE	\$221.23	\$1,799.77	\$2,021.00
LOT 116	31347853523	KUEHN, FRANCIS X=& MURIEL A	\$221.23	\$1,799.77	\$2,021.00
LOT 117	31347853549	J M SCHIMMING WHITE REV TRUST	\$221.23	\$1,799.77	\$2,021.00
LOT 118	31347853565	SBOGOM INVESTMENTS LLC	\$221.23	\$1,799.77	\$2,021.00
LOT 119	31347853581	BEANLAND, MARY ANN	\$221.23	\$1,799.77	\$2,021.00
LOT 120	31347853604	BEREZO, JOSEPH R=& DIANA F	\$221.23	\$1,799.77	\$2,021.00
LOT 121	31347853620	TIERNAN FAMILY REV TRUST	\$221.23	\$1,799.77	\$2,021.00
LOT 122	31347853646	CORIO, JOSEPH D=& CLARA A	\$221.23	\$1,799.77	\$2,021.00
LOT 123	31347853662	TITOTA, DEBORAH A	\$221.23	\$1,799.77	\$2,021.00
LOT 124	31347853688	GIARRIZZI, FRANK PAUL	\$221.23	\$1,799.77	\$2,021.00
LOT 125	31347853701	CONVERY, THOMAS GERARD	\$221.23	\$1,799.77	\$2,021.00
LOT 126	31347853727	FIVE STAR PROPERTIES SOUTH LLC	\$221.23	\$1,799.77	\$2,021.00
LOT 127	31347853743	VASKO, JOSEPH=& JACKIE D	\$221.23	\$1,799.77	\$2,021.00

LOT 128	31347853769	PATTERMANN, CYRUS SCOTT	\$221.23	\$1,799.77	\$2,021.00
LOT 129	31347853785	RUCKS, MICHAEL=& VIRGINIA	\$221.23	\$1,799.77	\$2,021.00
LOT 130	31347853808	MCDONALD, DAVID CHARLES	\$221.23	\$1,799.77	\$2,021.00
LOT 131	31347853824	KELLER, LANETTE K	\$221.23	\$0.00	\$221.23
LOT 132	31347853840	BROWN, JONATHAN M=& RACHEL M	\$221.23	\$1,799.77	\$2,021.00
LOT 133	31347853866	SWEENEY, WENDY=& JAMES F	\$221.23	\$1,799.77	\$2,021.00
LOT 134	31347853882	RICH, PHILIP=& CLAIRE	\$221.23	\$1,799.77	\$2,021.00
LOT 135	31347853905	MC GUIRE, ELIZABETH A	\$221.23	\$1,799.77	\$2,021.00
LOT 136	31347853921	MALAKOFF, DAVID	\$221.23	\$1,799.77	\$2,021.00
LOT 137	31347853947	ARMENDARIZ, VICTOR H=& IRENE	\$221.23	\$1,799.77	\$2,021.00
LOT 138	31347853963	CORTESE, CAROL M	\$221.23	\$1,799.77	\$2,021.00
LOT 139	31347853989	CIAVARELLA, JOHN=& TRACY W	\$221.23	\$1,799.77	\$2,021.00
LOT 140	31347854001	T & S LEOPOLD JT REV LIV TRUST	\$221.23	\$1,799.77	\$2,021.00
LOT 141	31347854027	HERNANDEZ, KENNETH J	\$221.23	\$1,799.77	\$2,021.00
LOT 142	31347854043	DOBOS, TIBOR=& ANDREA	\$221.23	\$1,799.77	\$2,021.00
LOT 143	31347854069	YOUNG, DEBRA L	\$221.23	\$1,799.77	\$2,021.00
LOT 144	31347854085	KASE, RONALD D=& DONNA M	\$221.23	\$1,799.77	\$2,021.00
LOT 145	31347854108	LAPPA JR, LOUIS E	\$221.23	\$1,799.77	\$2,021.00
LOT 146	31347854124	LOMBARDO, MICHAEL S=& MARY F	\$221.23	\$1,799.77	\$2,021.00
LOT 147	31347854140	TRANCHINI, JOSEPH V=& CARLA J	\$221.23	\$1,799.77	\$2,021.00
LOT 148	31347854166	KNAPP, JOHN LESTER	\$221.23	\$1,799.77	\$2,021.00
LOT 149	31347854182	BOOTHBY REVOCABLE TRUST	\$221.23	\$1,799.77	\$2,021.00
LOT 150	31347854205	PANICUCCI, ROGER C=& HELEN C	\$221.23	\$1,799.77	\$2,021.00
LOT 151	31347854221	KING, JOSEPH A=& CHARLANE G	\$221.23	\$1,799.77	\$2,021.00
LOT 152	31347854247	SHORES, STEPHEN M=& VICKI P	\$221.23	\$1,799.77	\$2,021.00
LOT 297	31347854344	DIMENICHI, TONY ANGELO	\$368.72	\$2,247.90	\$2,616.62
LOT 298	31347854360	BARRY, KENNETH W=& LISA A	\$368.72	\$2,247.90	\$2,616.62
LOT 299	31347854386	RENNELL, THOMAS M=& CANDACE M	\$368.72	\$2,247.90	\$2,616.62
LOT 300	31347854409	DALUISE LIVING TRUST	\$368.72	\$2,247.90	\$2,616.62
LOT 304	31347854483	JOHNSON, HUBERT=& MICHELLE	\$368.72	\$2,247.90	\$2,616.62
LOT 305	31347854506	LOWSKY, JOHN M=& ROSEMARIE	\$368.72	\$2,247.90	\$2,616.62
LOT 301	31347854577	PAULINA KOSOBUD REV TRUST	\$368.72	\$0.00	\$368.72
LOT 302	31347854593	MANDALAY 6192 LLC	\$368.72	\$2,247.90	\$2,616.62
LOT 303	31347854616	GEORGE W MERRELL JR REV TRUST	\$368.72	\$2,247.90	\$2,616.62
LOT 153	31347855084	STABILE, MICHAEL JOHN	\$294.98	\$0.00	\$294.98
LOT 154	31347855107	COKE, MARION=& BERNETT O	\$294.98	\$2,023.84	\$2,318.82
LOT 155	31347855123	DIAZ, HECTOR	\$294.98	\$0.00	\$294.98
LOT 156	31347855149	KELLY JR, JAMES R	\$294.98	\$2,023.84	\$2,318.82
LOT 157	31347855165	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 158	31347855181	JOHNSON, ROBERT	\$294.98	\$2,023.84	\$2,318.82
LOT 159	31347855204	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 160	31347855220	YASHORIN, ROMAN=& MARIANNA	\$294.98	\$0.00	\$294.98
LOT 161	31347855246	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 162	31347855262	ASWARD, JONATHAN W=& NANCY J	\$294.98	\$2,023.84	\$2,318.82
LOT 163	31347855288	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 164	31347855301	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82

LOT 165	31347855327	FRICAS, VICTOR=& CYNTHIA	\$294.98	\$2,023.84	\$2,318.82
LOT 166	31347855343	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 167	31347855369	DUNN, WILLIAM P=CHRISTINE S	\$294.98	\$2,023.84	\$2,318.82
LOT 168	31347855385	VORBACH III, JOHN L=& JOYCE K	\$294.98	\$2,023.84	\$2,318.82
LOT 169	31347855408	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 170	31347855424	BIERY, JAMES R=& DAWN A	\$294.98	\$2,023.84	\$2,318.82
LOT 171	31347855440	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 172	31347855466	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 173	31347855482	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 174	31347855505	BUFFUM, JO ANN=& KENNETH LEON	\$294.98	\$2,023.84	\$2,318.82
LOT 175	31347855521	FLOYD, IRA LENORRIS	\$294.98	\$0.00	\$294.98
LOT 176	31347855547	TIRPAK, MICHAEL J=& PATRICIA	\$294.98	\$2,023.84	\$2,318.82
LOT 177	31347855563	DRADRANSKY, DAVID M	\$294.98	\$2,023.84	\$2,318.82
LOT 178	31347855589	HERMAN G DIEBLER TRUST	\$294.98	\$2,023.84	\$2,318.82
LOT 179	31347855602	JOSEPH F FOOS REV LIV TRUST	\$294.98	\$2,023.84	\$2,318.82
LOT 180	31347855628	GOJCAJ, PASKO=& HANNA	\$294.98	\$2,023.84	\$2,318.82
LOT 181	31347855644	LADEMAR, DENNIS	\$294.98	\$2,023.84	\$2,318.82
LOT 182	31347855660	NIEMANN, RICHARD J=& PAULA K	\$294.98	\$2,023.84	\$2,318.82
LOT 183	31347855686	KULSCAR, CARLEEN R	\$294.98	\$2,023.84	\$2,318.82
LOT 184	31347855709	ROMANO, ANDRE=& MARIA	\$294.98	\$2,023.84	\$2,318.82
LOT 185	31347855725	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 186	31347855741	KACOS FAMILY TRUST OF 1998	\$294.98	\$2,023.84	\$2,318.82
LOT 187	31347855767	WIENDCZAK, CHRISTOPHER	\$294.98	\$2,023.84	\$2,318.82
LOT 188	31347855783	INGENITO LIVING TRUST	\$294.98	\$2,023.84	\$2,318.82
LOT 189	31347855806	PATTERSON, KENNETH H	\$294.98	\$2,023.84	\$2,318.82
LOT 190	31347855822	HANS MADER LIVING TRUST	\$294.98	\$2,023.84	\$2,318.82
LOT 191	31347855848	TORRES, MARLENE	\$294.98	\$2,023.84	\$2,318.82
LOT 422	31347855987	RIUS, RICHARD=& SHIRLEY	\$221.23	\$1,799.77	\$2,021.00
LOT 423	31347856009	CARTER, JAMES C=& DARLENE A	\$221.23	\$1,799.77	\$2,021.00
LOT 424	31347856025	MARTIN, CAROL B=& DANIEL	\$221.23	\$1,799.77	\$2,021.00
LOT 425	31347856041	SUMER, RICHARD	\$221.23	\$1,799.77	\$2,021.00
LOT 426	31347856067	SUNDIN, DEBRA LYNN	\$221.23	\$1,799.77	\$2,021.00
LOT 427	31347856083	RUSSELL, CHARLES R=& GINGER T	\$221.23	\$1,799.77	\$2,021.00
LOT 428	31347856106	BLATTNER, RICHARD S	\$221.23	\$1,799.77	\$2,021.00
LOT 429	31347856122	DEPRIEST, JANICE LYNN	\$221.23	\$1,799.77	\$2,021.00
LOT 430	31347856148	HOLLOWAY, ROBERT B	\$221.23	\$1,799.77	\$2,021.00
LOT 431	31347856164	GRIMMER, ANTHONY C=& DIANE H	\$221.23	\$1,799.77	\$2,021.00
LOT 432	31347856180	WINKELMANN, KARL D=& DONNA J	\$221.23	\$1,799.77	\$2,021.00
LOT 433	31347856203	SARDON, JOSE L	\$221.23	\$1,799.77	\$2,021.00
LOT 434	31347856229	TOMASSETTI, JASON	\$221.23	\$1,799.77	\$2,021.00
LOT 435	31347856245	BROW, JON T	\$221.23	\$1,799.77	\$2,021.00
LOT 436	31347856261	NOBLE, GEOFFREY J=& DEBORAH E	\$221.23	\$1,799.77	\$2,021.00
LOT 437	31347856287	SCAGLIONE, ANTHONY=& KATHY	\$221.23	\$1,799.77	\$2,021.00
LOT 438	31347856300	EDDY, DWIGHT P=& LINDA A	\$221.23	\$1,799.77	\$2,021.00
LOT 439	31347856326	D'AMICO, MICHAEL L=& MARY LOU	\$221.23	\$1,799.77	\$2,021.00
LOT 440	31347856342	GARDNER, GREGORY W=& NANCY A	\$221.23	\$1,799.77	\$2,021.00

LOT 441	31347856368	CARLSON, ANTHONY C	\$221.23	\$1,799.77	\$2,021.00
LOT 442	31347856384	MINA, ANTHONY G	\$221.23	\$1,799.77	\$2,021.00
LOT 443	31347856407	MCDONALD, JANET ELLEN	\$221.23	\$1,799.77	\$2,021.00
LOT 192	31347860228	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 193	31347860244	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 194	31347860260	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 195	31347860286	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 196	31347860309	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 197	31347860325	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 198	31347860341	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 199	31347860367	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 200	31347860383	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 201	31347860406	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 202	31347860422	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 203	31347860448	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 204	31347860464	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 205	31347860480	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 206	31347860503	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 207	31347860529	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 208	31347860545	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 209	31347860561	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 210	31347860587	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 211	31347860600	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 212	31347860626	BOELENS, PETER P=& MARIA C	\$221.23	\$1,799.77	\$2,021.00
LOT 213	31347860642	SCHANNA JR, ANTHONY	\$221.23	\$0.00	\$221.23
LOT 214	31347860668	WASCH, DIETMAR	\$221.23	\$0.00	\$221.23
LOT 215	31347860684	LISA PERRI GREGORY J BERSIE	\$221.23	\$1,799.77	\$2,021.00
LOT 216	31347860707	KASSHAM LLC	\$221.23	\$1,799.77	\$2,021.00
LOT 217	31347860723	CANZONERI, JOHN=& LINDA	\$221.23	\$1,799.77	\$2,021.00
LOT 218	31347860749	J F SANFILIPPO NON EXMPT GST	\$221.23	\$1,799.77	\$2,021.00
LOT 219	31347860765	RAUSCH, LYNN D	\$221.23	\$1,799.77	\$2,021.00
LOT 220	31347860781	S AND P BOYLE FAMILY TRUST	\$221.23	\$1,799.77	\$2,021.00
LOT 221	31347860804	JOURDEN, CYNTHIA C	\$221.23	\$1,799.77	\$2,021.00
LOT 222	31347860820	MOTLUCK, JEFFERY C	\$221.23	\$1,799.77	\$2,021.00
LOT 223	31347860846	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 224	31347860862	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 225	31347860888	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 226	31347860901	ALLEN, ARTHUR	\$221.23	\$0.00	\$221.23
LOT 227	31347860927	HABIBI, MEHDI M=& PATRICIA M	\$221.23	\$1,799.77	\$2,021.00
LOT 228	31347860943	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 229	31347860969	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 230	31347860985	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 231	31347861007	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 232	31347861023	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 233	31347861049	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 234	31347861065	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82

LOT 235	31347861081	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 236	31347861104	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 237	31347861120	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 238	31347861146	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 239	31347861162	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 240	31347861188	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 241	31347861201	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 242	31347861227	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 243	31347861243	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 244	31347861269	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 245	31347861285	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 246	31347861308	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 247	31347861324	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 296	31347861340	BURGER, JAMES R	\$368.72	\$2,247.90	\$2,616.62
LOT 306	31347861366	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 307	31347861382	KURAS, DENNIS ANTHONY	\$221.23	\$0.00	\$221.23
LOT 308	31347861405	MCGRAW, BETSY	\$221.23	\$1,799.77	\$2,021.00
LOT 309	31347861421	TORO, ANTHONY J=& PATRICIA G	\$221.23	\$0.00	\$221.23
LOT 310	31347861447	RIZZO, JACQUELINE G	\$221.23	\$1,799.77	\$2,021.00
LOT 311	31347861463	CHRISTOPHER, MEGAN ELIZABETH	\$221.23	\$1,799.77	\$2,021.00
LOT 312	31347861489	ROTKVICH, GEORGE=& MARILYN J	\$221.23	\$1,799.77	\$2,021.00
LOT 313	31347861502	DIPACE JR, SALVATORE=& CAMILLE	\$221.23	\$1,799.77	\$2,021.00
LOT 314	31347861528	WOLF, ELSA	\$221.23	\$1,799.77	\$2,021.00
LOT 315	31347861544	KNOTEK, THOMAS=& RENNA	\$221.23	\$1,799.77	\$2,021.00
LOT 316	31347861560	NIRO, PATRICK N	\$221.23	\$1,799.77	\$2,021.00
LOT 317	31347861586	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 318	31347861609	LAURIA, LUCIA=& EDUARDO	\$368.72	\$2,247.90	\$2,616.62
LOT 319	31347861625	IERVOLINO, ROBERT W	\$368.72	\$2,247.90	\$2,616.62
LOT 320	31347861641	COMPTON, JOHN C=& KATHERINE B	\$368.72	\$2,247.90	\$2,616.62
LOT 321	31347861667	RATH, THOMAS,=& ELAINE	\$368.72	\$0.00	\$368.72
LOT 322	31347861683	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 323	31347861706	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 324	31347861722	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 325	31347861748	TAYLOR MORRISON OF FL INC	\$368.72	\$0.00	\$368.72
LOT 326	31347861764	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 327	31347861780	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 248	31347863348	GARRIS, HENRY H=& GINA M	\$221.23	\$0.00	\$221.23
LOT 249	31347863364	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 250	31347863380	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 251	31347863403	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 252	31347863429	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 253	31347863445	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 254	31347863461	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 255	31347863487	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 256	31347863500	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 257	31347863526	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00

LOT 258	31347863542	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 259	31347863568	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 260	31347863584	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 261	31347863607	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 262	31347863623	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 263	31347863649	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 264	31347863665	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 265	31347863681	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 266	31347863704	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 267	31347863720	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 268	31347863746	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 269	31347863762	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 270	31347863788	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 271	31347863801	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 272	31347863827	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 273	31347863843	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 274	31347863869	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 275	31347863885	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 276	31347863908	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 277	31347863924	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 278	31347863940	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 279	31347863966	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 280	31347863982	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 281	31347864004	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 282	31347864020	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 283	31347864046	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 284	31347864062	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 285	31347864088	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 286	31347864101	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 287	31347864127	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 288	31347864143	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 289	31347864169	TAYLOR MORRISON OF FL INC	\$221.23	\$1,799.77	\$2,021.00
LOT 290	31347864185	BRACKMAN, DAVID L	\$221.23	\$0.00	\$221.23
LOT 291	31347864208	DIBENEDETTO, VITTORIO	\$221.23	\$1,799.77	\$2,021.00
LOT 292	31347864224	DEFAZIO-JAMES, THERESA	\$221.23	\$1,799.77	\$2,021.00
LOT 293	31347864240	ROBERTA P SCHERZINGER TRUST	\$221.23	\$1,799.77	\$2,021.00
LOT 294	31347864266	ANDERSON-BERGER, TERRI	\$221.23	\$1,799.77	\$2,021.00
LOT 295	31347864282	LAIDLAW, RICHARD A	\$221.23	\$1,799.77	\$2,021.00
LOT 328	31347864305	HERNANDEZ, DAVID R=& JUDITH A	\$294.98	\$2,023.84	\$2,318.82
LOT 329	31347864321	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 330	31347864347	CLARK REVOCABLE TRUST	\$294.98	\$0.00	\$294.98
LOT 331	31347864363	CORBIN, ALLEN R=& DEBRA L	\$294.98	\$0.00	\$294.98
LOT 332	31347864389	TAYLOR MORRISON OF FL INC	\$294.98	\$0.00	\$294.98
LOT 333	31347864402	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 334	31347864428	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 335	31347864444	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82

LOT 336	31347864460	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 337	31347864486	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 338	31347864509	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 339	31347864525	ROCKEY, MARK=& SHARON M	\$294.98	\$0.00	\$294.98
LOT 340	31347864541	SCIOLINO, PAUL JOSEPH	\$294.98	\$2,023.84	\$2,318.82
LOT 341	31347864567	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 342	31347864583	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 343	31347864606	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 344	31347864622	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 345	31347864648	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 346	31347864664	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 347	31347864680	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 348	31347864703	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 349	31347864729	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 350	31347864745	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 351	31347864761	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 352	31347864787	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 353	31347864800	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 354	31347864826	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 355	31347864842	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 356	31347864868	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 357	31347864884	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 358	31347864907	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 359	31347864923	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 360	31347864949	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 361	31347864965	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 362	31347864981	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 363	31347865003	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 364	31347865029	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 365	31347865045	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 366	31347865061	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 367	31347865087	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 368	31347865100	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 369	31347865126	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 370	31347865142	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 371	31347865168	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 372	31347865184	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 373	31347865207	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 374	31347865223	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 375	31347865249	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 376	31347865265	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 377	31347865281	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 378	31347865304	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 379	31347865320	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 380	31347865346	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 381	31347865362	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82

LOT 382	31347865388	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 383	31347865401	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 384	31347865427	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 385	31347865443	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 386	31347865469	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 387	31347865485	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 388	31347865508	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 389	31347865524	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 390	31347865540	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 391	31347865566	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 392	31347865582	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 393	31347865605	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 394	31347865621	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 395	31347865647	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 396	31347865663	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 397	31347865689	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 398	31347865702	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 399	31347865728	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 400	31347865744	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 401	31347865760	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 402	31347865786	TAYLOR MORRISON OF FL INC	\$294.98	\$2,023.84	\$2,318.82
LOT 403	31347865809	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 404	31347865825	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 405	31347865841	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 406	31347865867	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 407	31347865883	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 408	31347865906	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 409	31347865922	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 410	31347865948	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 411	31347865964	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 412	31347865980	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 413	31347866002	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 414	31347866028	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 415	31347866044	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 416	31347866060	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 417	31347866086	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 418	31347866109	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 419	31347866125	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 420	31347866141	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62
LOT 421	31347866167	TAYLOR MORRISON OF FL INC	\$368.72	\$2,247.90	\$2,616.62

AZURE

LOT #	PARCEL ID	OWNER OF RECORD	O&M	DEBT	TOTAL
			ASSESSMENT	ASSESSMENT	ASSESSMENT
LOT 1	22726000689	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 2	22726000702	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 3	22726000728	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 4	22726000744	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 5	22726000760	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 6	22726000786	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 7	22726000809	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 8	22726000825	HAGUE, THERESA L	\$368.72	\$1,777.45	\$2,146.17
LOT 9	22726000841	BLUZARD JR, ROBERT JAMES	\$368.72	\$1,777.45	\$2,146.17
LOT 10	22726000867	DANERI, PATRICIO MARIA	\$368.72	\$1,777.45	\$2,146.17
LOT 11	22726000883	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 12	22726000906	PURDOM, CHAD JEFFREY	\$368.72	\$1,777.45	\$2,146.17
LOT 13	22726000922	HERMAN, MITCHELL LOUIS	\$368.72	\$1,777.45	\$2,146.17
LOT 14	22726000948	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 15	22726000964	PUMPER FAMILY TRUST	\$368.72	\$1,777.45	\$2,146.17
LOT 16	22726000980	READ REVOCABLE TRUST	\$368.72	\$1,777.45	\$2,146.17
LOT 17	22726001002	BRADLEY, JEFFREY K=& ROSALIE	\$368.72	\$1,777.45	\$2,146.17
LOT 18	22726001028	YU, MONY S	\$368.72	\$1,777.45	\$2,146.17
LOT 19	22726001044	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 20	22726001060	10520 SOUTH LAGO VISTA	\$368.72	\$1,777.45	\$2,146.17
LOT 21	22726001086	KEEVER, JEFFREY WCOTT	\$368.72	\$1,777.45	\$2,146.17
LOT 22	22726001109	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 23	22726001125	SCHREINER, CRAIG S=& JAMIA M	\$368.72	\$1,777.45	\$2,146.17
LOT 24	22726001141	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 25	22726001167	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 26	22726001183	PONTONE, DANTE=& LORILEE L	\$294.98	\$1,386.50	\$1,681.48
LOT 27	22726001206	PALMINTERI, JOSEPH A=& DEBRA R	\$294.98	\$1,386.50	\$1,681.48
LOT 28	22726001222	GARUBO, ANGELO G=& ADELAIDE N	\$294.98	\$1,386.50	\$1,681.48
LOT 29	22726001248	HIRSCHFELD, DAVID R=& DEBRA A	\$294.98	\$1,386.50	\$1,681.48
LOT 30	22726001264	PHAN, NGOC BICH THI	\$294.98	\$1,386.50	\$1,681.48
LOT 31	22726001280	ARMSTRONG, MARSHA C	\$294.98	\$1,386.50	\$1,681.48
LOT 32	22726001303	W BOLTINOFF REV LIV TRUST	\$294.98	\$1,386.50	\$1,681.48
LOT 33	22726001329	WATT, TIFFANY NICOLE	\$294.98	\$1,386.50	\$1,681.48
LOT 34	22726001345	AUSLANDER, MARK L=& ERICA V	\$294.98	\$1,386.50	\$1,681.48
LOT 35	22726001361	GAROFALO, TONY	\$294.98	\$1,386.50	\$1,681.48
LOT 36	22726001387	STEFANO JR, DANIEL A=& KARIE L	\$294.98	\$1,386.50	\$1,681.48
LOT 37	22726001400	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 38	22726001426	SCACCIA, FRANK=& JACQUELINE P	\$294.98	\$1,386.50	\$1,681.48
LOT 39	22726001442	CHISCAVAGE, JESSE J	\$294.98	\$1,386.50	\$1,681.48
LOT 40	22726001468	BEDELL, CHRISTOPHER J	\$294.98	\$1,386.50	\$1,681.48
LOT 41	22726001484	SCHWARTZ, MICHAEL STEVEN	\$294.98	\$1,386.50	\$1,681.48
LOT 42	22726001507	BOSTWICK, BERNARD I=& BETH A	\$294.98	\$1,386.50	\$1,681.48
LOT 43	22726001523	O'MARA FAMILY NOMINEE TRUST	\$294.98	\$1,386.50	\$1,681.48

LOT 44	22726001549	GUPTA, ALOK KUMAR	\$294.98	\$1,386.50	\$1,681.48
LOT 45	22726001565	DAMON, DONALD	\$294.98	\$1,386.50	\$1,681.48
LOT 46	22726001581	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 47	22726001604	ZSAMBOK, WILLIAM C=& MARIA L	\$294.98	\$1,386.50	\$1,681.48
LOT 48	22726001620	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 49	22726001646	JONES, ERIC D=& MICHELE	\$294.98	\$1,386.50	\$1,681.48
LOT 50	22726001662	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 51	22726001688	DUGGAN, SUJI	\$294.98	\$1,386.50	\$1,681.48
LOT 52	22726001701	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 53	22726001727	JEAN V KLISKA REV LIV TRUST	\$294.98	\$1,386.50	\$1,681.48
LOT 54	22726001743	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 55	22726001769	FAHEY, WALTER J	\$294.98	\$1,386.50	\$1,681.48
LOT 56	22726001785	FINAZZO, MARIA ROSE	\$294.98	\$1,386.50	\$1,681.48
LOT 57	22726001808	TOLENTINO, AURORA L	\$294.98	\$1,386.50	\$1,681.48
LOT 58	22726001824	DINH, HIEU TRUNG	\$368.72	\$1,777.45	\$2,146.17
LOT 59	22726001840	LISSER, HARRY	\$368.72	\$1,777.45	\$2,146.17
LOT 60	22726001866	K M & K M HAGEDORN JOINT TRUST	\$368.72	\$1,777.45	\$2,146.17
LOT 61	22726001882	KARAM, ANTHONY G=& PATRICIA A	\$368.72	\$1,777.45	\$2,146.17
LOT 62	22726001905	DANIELI 2015 FAMILY TRUST	\$368.72	\$1,777.45	\$2,146.17
LOT 63	22726001921	RIEHL, MARK=& JOAN P	\$368.72	\$1,777.45	\$2,146.17
LOT 64	22726001947	KAPLAN, JOSHUA M=& PATRICIA A	\$368.72	\$1,777.45	\$2,146.17
LOT 65	22726001963	PAEGLOW, PAUL N=& MARY D	\$368.72	\$1,777.45	\$2,146.17
LOT 66	22726001989	DUQUE, JUAN DAVID	\$368.72	\$1,777.45	\$2,146.17
LOT 67	22726002001	MANGIONE, ANTHONY	\$294.98	\$1,386.50	\$1,681.48
LOT 68	22726002027	GOLDMANN, KENNETH M	\$294.98	\$1,386.50	\$1,681.48
LOT 69	22726002043	NEBBIA, ROBERT C=& JEAN M	\$294.98	\$1,386.50	\$1,681.48
LOT 70	22726002069	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 71	22726002085	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 72	22726002108	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 73	22726002124	CONWAY, THOMAS=& ANNA MARIE	\$294.98	\$1,386.50	\$1,681.48
LOT 74	22726002140	BRETON, DONALD C=& ELAYNE L	\$294.98	\$1,386.50	\$1,681.48
LOT 75	22726002166	RUSSEL, DAVID HOWARD	\$294.98	\$1,386.50	\$1,681.48
LOT 76	22726002182	KATZ, DANIEL I=& RUTH V	\$294.98	\$1,386.50	\$1,681.48
LOT 77	22726002205	BORSUKEVICH, VICTOR=& NINA	\$294.98	\$1,386.50	\$1,681.48
LOT 78	22726002221	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 79	22726002247	CAMPISI, FRANK=& BENEDETTA	\$294.98	\$1,386.50	\$1,681.48
LOT 80	22726002263	PATERNO, BRIDGET A	\$294.98	\$1,386.50	\$1,681.48
LOT 81	22726002289	BILTUCCI, JAMES A=& KAYLA M	\$294.98	\$1,386.50	\$1,681.48
LOT 82	22726002302	KELLY, DONNA A=& WILLIAM F	\$294.98	\$1,386.50	\$1,681.48
LOT 83	22726002328	AIESE, KATHLEEN	\$294.98	\$1,386.50	\$1,681.48
LOT 84	22726002344	MORAWIEC, EDWARD=& MARIA	\$294.98	\$1,386.50	\$1,681.48
LOT 85	22726002360	OLEZZA, RAUL LUIS	\$294.98	\$1,386.50	\$1,681.48
LOT 86	22726002386	TROISE, FRANK M	\$294.98	\$1,386.50	\$1,681.48
LOT 87	22726002409	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 88	22726002425	WALRATH REVOCABLE TRUST	\$294.98	\$1,386.50	\$1,681.48
LOT 89	22726002441	GUNAWARDANA, VAJIRA K	\$294.98	\$1,386.50	\$1,681.48

LOT 90	22726002467	CLARK REVOCABLE TRUST	\$294.98	\$1,386.50	\$1,681.48
LOT 91	22726002483	DAVID L TORNETTO REV LIV TRUST	\$294.98	\$1,386.50	\$1,681.48
LOT 92	22726002506	TRINITY ROSE TRUST	\$294.98	\$1,386.50	\$1,681.48
LOT 93	22726002522	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 94	22726002548	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 95	22726002564	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 96	22726002580	FOLLETT, MARY EMMA R	\$368.72	\$1,777.45	\$2,146.17
LOT 97	22726002603	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 98	22726002629	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 99	22726002645	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 100	22726002661	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 101	22726002687	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 102	22726002700	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 103	22726002726	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 104	22726003107	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 105	22726003123	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 106	22726003149	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 107	22726003165	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 108	22726003181	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 109	22726003204	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 110	22726003220	ALONSO, ANA	\$221.23	\$1,017.96	\$1,239.19
LOT 111	22726003246	RAMOS JR, LUIS FELIPE	\$221.23	\$1,017.96	\$1,239.19
LOT 112	22726003262	HARTLEY, ROBERT G=& BONNIE LEE	\$221.23	\$1,017.96	\$1,239.19
LOT 113	22726003288	DUFFETT, ROBERT J=& KATHLEEN M	\$221.23	\$1,017.96	\$1,239.19
LOT 114	22726003301	ARCARA, SANDRA ANN	\$221.23	\$1,017.96	\$1,239.19
LOT 115	22726003327	MCMANUS, ANDREW B	\$221.23	\$1,017.96	\$1,239.19
LOT 116	22726003343	MURATORE JR, FREDERICK M	\$221.23	\$1,017.96	\$1,239.19
LOT 117	22726003369	ENNIS, JOHN MATTHEW	\$221.23	\$1,017.96	\$1,239.19
LOT 118	22726003385	MERRYFIELD, DONALD RUSSELL	\$221.23	\$1,017.96	\$1,239.19
LOT 119	22726003408	WOLFSWINKEL, JULIA ANN	\$221.23	\$1,017.96	\$1,239.19
LOT 120	22726003424	MCDEVITT JR, WILLIAM J	\$221.23	\$1,017.96	\$1,239.19
LOT 121	22726003440	PERKOVICH, MICHAEL A	\$221.23	\$1,017.96	\$1,239.19
LOT 122	22726003466	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 123	22726003482	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 124	22726003505	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 125	22726003521	LUP, GHEORGHE	\$221.23	\$1,017.96	\$1,239.19
LOT 126	22726003547	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 127	22726003563	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 128	22726003589	GIANGROSSI, PATRICIA	\$221.23	\$1,017.96	\$1,239.19
LOT 129	22726003602	MAHN, LAURA B	\$221.23	\$1,017.96	\$1,239.19
LOT 130	22726003628	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 131	22726003644	RIZK, JOSEPH=& CHERYL	\$221.23	\$1,017.96	\$1,239.19
LOT 132	22726003660	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 133	22726003686	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 134	22726003709	LEWIS, SHARON L=& JEFFREY K	\$221.23	\$1,017.96	\$1,239.19
LOT 135	22726003725	MIKULECKY, THOMAS JOHN	\$221.23	\$1,017.96	\$1,239.19

LOT 136	22726003741	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 137	22726003767	MUSTACHI, DAVID	\$221.23	\$1,017.96	\$1,239.19
LOT 138	22726003783	SEIDEN, JOSEL	\$221.23	\$1,017.96	\$1,239.19
LOT 139	22726003806	DEAN, PATRICK C=& CHRISTINA M	\$221.23	\$1,017.96	\$1,239.19
LOT 140	22726003822	DUQUE, JUAN D	\$221.23	\$1,017.96	\$1,239.19
LOT 141	22726003848	PAPPALARDO, ARLENE FRANCIS	\$221.23	\$1,017.96	\$1,239.19
LOT 142	22726003864	SCHWARTZMEYER, KEVIN	\$221.23	\$1,017.96	\$1,239.19
LOT 143	22726003880	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 144	22726003903	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 145	22726003929	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 146	22726003945	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 147	22726003961	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 148	22726003987	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 149	22726004009	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 150	22726004025	WOLFE, DANIEL A=& JUDITH N	\$221.23	\$1,017.96	\$1,239.19
LOT 151	22726004041	THOMAS III, JAY H=& KRISTINE J	\$221.23	\$1,017.96	\$1,239.19
LOT 152	22726004067	OWEN, ROBERT B=& BARBARA H	\$221.23	\$1,017.96	\$1,239.19
LOT 153	22726004083	MONZONE, JOHN J=& KAREN L	\$221.23	\$1,017.96	\$1,239.19
LOT 154	22726004106	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 155	22726004122	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 156	22726005286	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 157	22726005309	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 158	22726005325	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 159	22726005341	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 160	22726005367	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 161	22726005383	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 162	22726005406	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 163	22726005422	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 164	22726005448	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 165	22726005464	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 166	22726005480	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 167	22726005503	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 168	22726005529	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 169	22726005545	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 170	22726005561	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 171	22726005587	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 172	22726005600	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 173	22726005626	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 174	22726005642	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 175	22726005668	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 176	22726005684	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 177	22726005707	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 178	22726005723	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 179	22726005749	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 180	22726005765	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 181	22726005781	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19

LOT 182	22726005804	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 183	22726005820	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 184	22726005846	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 185	22726005862	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 186	22726005888	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 187	22726005901	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 188	22726005927	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 189	22726005943	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 190	22726005969	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 191	22726005985	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 192	22726006007	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 193	22726006023	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 194	22726006049	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 195	22726006065	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 196	22726006081	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 197	22726006104	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 198	22726006120	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 199	22726006146	TOLL FL XIII LTD PATRNERSHIP	\$221.23	\$1,017.96	\$1,239.19
LOT 302	22726006162	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 303	22726006188	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 304	22726006201	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 305	22726006227	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 306	22726006243	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 307	22726006269	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 308	22726006285	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 309	22726006308	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 310	22726006324	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 311	22726006340	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 312	22726006366	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 313	22726006382	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 314	22726006405	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 315	22726006421	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 316	22726006447	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 317	22726006463	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 318	22726006489	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 319	22726006502	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 320	22726006528	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 321	22726006544	TOLL FL XIII LTD PARTNERSHIP	\$294.98	\$1,386.50	\$1,681.48
LOT 322	22726006560	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 323	22726006586	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 324	22726006609	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 325	22726006625	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 326	22726006641	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 327	22726006667	SHUDER, GARY L=& DARIA A	\$368.72	\$1,777.45	\$2,146.17
LOT 328	22726006683	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 329	22726006706	SULLIVAN, PETER=& KAREN	\$368.72	\$1,777.45	\$2,146.17

LOT 330	22726006722	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 331	22726006748	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 332	22726006764	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 333	22726006780	POST, ROBERT G=& RITA COLL	\$368.72	\$1,777.45	\$2,146.17
LOT 334	22726006803	FODERA, VINCENZA	\$368.72	\$1,777.45	\$2,146.17
LOT 335	22726006829	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 336	22726006845	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 337	22726006861	FAZIO, JENNIFER L	\$368.72	\$1,777.45	\$2,146.17
LOT 338	22726006887	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 339	22726006900	TANNENBAUM, ELLIOT I	\$368.72	\$1,777.45	\$2,146.17
LOT 340	22726006926	PIERCE, ANDREW GORDON	\$368.72	\$1,777.45	\$2,146.17
LOT 341	22726006942	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 342	22726006968	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 343	22726006984	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 344	22726007006	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 345	22726007022	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 346	22726007048	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 347	22726007064	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 348	22726007080	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 349	22726007103	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 350	22726007129	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 351	22726007145	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 352	22726007161	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 353	22726007187	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 354	22726007200	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 355	22726007226	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 368	22726007242	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 369	22726007268	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 370	22726007284	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 371	22726007307	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 372	22726007323	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
LOT 373	22726007349	TOLL FL XIII LTD PARTNERSHIP	\$368.72	\$1,777.45	\$2,146.17
BLDG 18-101	26141000024	TOLL FL XIII LTD PARTNERSHIP	\$221.23	\$1,017.96	\$1,239.19
BLDG 18-102	26141000040	CUOZZO, PETER J=& JOSEPHINE M	\$221.23	\$1,017.96	\$1,239.19
BLDG 18-201	26141000066	MACDONALD, ALAN BRUCE	\$221.23	\$1,017.96	\$1,239.19
BLDG 18-202	26141000082	JONES, HAROLD	\$221.23	\$1,017.96	\$1,239.19
BLDG 19-101	26141000105	FIGORE, ANTHONY CARL	\$221.23	\$1,017.96	\$1,239.19
BLDG 19-102	26141000121	BARBAGALLO, LEONARD J	\$221.23	\$1,017.96	\$1,239.19
BLDG 19-201	26141000147	MOYE, RICHARD DARRELL	\$221.23	\$1,017.96	\$1,239.19
BLDG 19-202	26141000163	HOFFMAN, ANDREW P=& CAROL L	\$221.23	\$1,017.96	\$1,239.19
BLDG 20-101	26141000189	DARNELL, JOHN W=& DANA H	\$221.23	\$1,017.96	\$1,239.19
BLDG 20-102	26141000202	SHOCKLEY, JOHN	\$221.23	\$1,017.96	\$1,239.19
BLDG 20-201	26141000228	DAVID P KOVECK & ANN M	\$221.23	\$1,017.96	\$1,239.19
BLDG 20-202	26141000286	GILLES BILODEAU LIVING TRUST	\$221.23	\$1,017.96	\$1,239.19
BLDG 21-101	26141000260	SAMEL, MATTHIAS ERICH	\$221.23	\$1,017.96	\$1,239.19
BLDG 21-102	26141000244	SUSAN A INANKUR LUND REV TRUST	\$221.23	\$1,017.96	\$1,239.19

BLDG 21-201	26141000309	GALARRAGA, JUAN JOSE	\$221.23	\$1,017.96	\$1,239.19
BLDG 21-202	26141000325	MILLER FAMILY REV TRUST	\$221.23	\$1,017.96	\$1,239.19
BLDG 22-101	26141000341	DESSLER, RICHARD JAY	\$221.23	\$1,017.96	\$1,239.19
BLDG 22-102	26141000367	TRUITT, JOSEPH WILLIAM	\$221.23	\$0.00	\$221.23
BLDG 22-201	26141000383	HARPER, JOHN G=& LUCIMAR V	\$221.23	\$1,017.96	\$1,239.19
BLDG 22-202	26141000406	DOWD VENTURES LLC	\$221.23	\$1,017.96	\$1,239.19
BLDG 23-101	26141000422	DIDONATO, ALFRED P	\$221.23	\$1,017.96	\$1,239.19
BLDG 23-102	26141000448	CARROLL JR, CHARLES W	\$221.23	\$1,017.96	\$1,239.19
BLDG 23-201	26141000464	GRANT, ANGELA HALL	\$221.23	\$1,017.96	\$1,239.19
BLDG 23-202	26141000480	AUGUSTINE, THOMAS R=& GINA M	\$221.23	\$1,017.96	\$1,239.19

Sapphire Cove

LOT #	PARCEL ID	OWNER OF RECORD	O&M ASSESSMENT	DEBT ASSESSMENT	TOTAL ASSESSMENT
LOT 1	31374000200	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 2	31374000226	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 3	31374000242	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 4	31374000268	STRATTON, HEATHER	\$294.98	\$1,486.05	\$1,781.03
LOT 5	31374000284	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 6	31374000307	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 7	31374000323	THOMAS, JANE	\$294.98	\$1,486.05	\$1,781.03
LOT 8	31374000349	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 9	31374000365	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 10	31374000381	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 11	31374000404	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 12	31374000420	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 13	31374000446	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 14	31374000462	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 15	31374000488	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 16	31374000501	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 17	31374000527	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 18	31374000543	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 19	31374000569	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 20	31374000585	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 21	31374000608	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 22	31374000624	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 23	31374000640	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 24	31374000666	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 25	31374000682	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 26	31374000705	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 27	31374000721	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 28	31374000747	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 29	31374000763	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 30	31374000789	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 31	31374000802	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 32	31374000828	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 33	31374000844	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 34	31374000860	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 35	31374000886	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 36	31374000909	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 37	31374000925	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 38	31374000941	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 39	31374000967	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 40	31374000983	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 41	31374001005	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 42	31374001021	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 43	31374001047	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03

LOT 44	31374001063	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 45	31374001089	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 46	31374001102	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 47	31374001128	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 48	31374001144	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 49	31374001160	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 50	31374001186	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 51	31374001209	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 52	31374001225	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 53	31374001241	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 54	31374001267	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 55	31374001283	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 56	31374001306	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 57	31374001322	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 58	31374001348	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 59	31374001364	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 60	31374001380	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 61	31374001403	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 62	31374001429	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 63	31374001445	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 64	31374001461	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 65	31374001487	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 66	31374001500	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 67	31374001526	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 68	31374001542	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 69	31374001568	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 70	31374001584	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 71	31374001607	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 72	31374001623	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 73	31374001649	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 74	31374001665	LORDS WAY 30 LLC	\$294.98	\$1,486.05	\$1,781.03
LOT 75	31374001681	MAROLT, JACQUELINE=& JOHN J	\$294.98	\$1,486.05	\$1,781.03

EXHIBIT 3

Naples Daily News

PAARDOTHEESSA TOOBANNEWORX

Published Daily
Naples, FL 34100

HACIENDA LAKES CDD
707 ORCHID DR

NAPLES, FL 34102-5014

Affidavit of Publication

STATE OF WISCONSIN
COUNTY OF BROWN

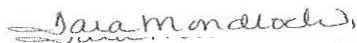
Before the undersigned they serve as the authority, personally appeared said legal clerk who on oath says that he/she serves as Legal Clerk of the Naples Daily News, a daily newspaper published at Naples, in Collier County, Florida; distributed in Collier and Lee counties of Florida; that the attached copy of the advertising was published in said newspaper on dates listed. Affiant further says that the said Naples Daily News is a newspaper published at Naples, in said Collier County, Florida, and that the said newspaper has heretofore been continuously published in said

Collier County, Florida; distributed in Collier and Lee counties of Florida; each day and has been entered as second class mail matter at the post office in Naples, in said Collier County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

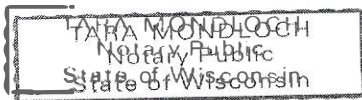
Published: 07/27/2020, 08/03/2020



Subscribed and sworn to before on August 3, 2020:



Notary, State of WI, County of Brown



My commission expires August 6, 2021

Publication Cost: \$1,424.50

Ad No: 0004206455

Customer No: 1305388

PO #:

of Affidavits 1

This is not a return receipt

NOTICE OF REGULAR BOARD MEETING AND NOTICE OF PUBLIC HEARINGS TO RECEIVE PUBLIC COMMENT ON THE FISCAL YEAR 2020-2021 PROPOSED FINAL BUDGET, TO CONSIDER THE COMPOSITION OF A MAINTENANCE AND OPERATIONS SPECIAL ASSESSMENT, ADOPTION OF A SPECIAL RENT ROOM, AND PROVIDING FOR A FEE FOR COLLECTION AND IMPROVEMENT OF THE SAME

The Board of Supervisors of the Henderson Lakes Community Development District will hold a public hearing and a public meeting on Monday, August 14, 2006 at 6:00 p.m. in the Ballroom at the Henderson Lakes Clubhouse, 8430 Village Circle, Naples, FL 33114. It is anticipated that the public hearing and meeting will take place at the location provided above. In the event the first COVID-19 public health emergency persists, the hearing and meeting from taking place in person, the District may conduct the meeting by telephone or video conferencing. The Board is expected to consider Orders 2006-28, 2006-29, 2006-30, 2006-31, 2006-32, 2006-33, 2006-34, 2006-35, 2006-36, 2006-37, 2006-38, 2006-39, 2006-40, 2006-41, 2006-42, 2006-43, 2006-44, 2006-45, 2006-46, 2006-47, 2006-48, 2006-49, 2006-50, 2006-51, 2006-52, 2006-53, 2006-54, 2006-55, 2006-56, 2006-57, 2006-58, 2006-59, 2006-60, 2006-61, 2006-62, 2006-63, 2006-64, 2006-65, 2006-66, 2006-67, 2006-68, 2006-69, 2006-70, 2006-71, 2006-72, 2006-73, 2006-74, 2006-75, 2006-76, 2006-77, 2006-78, 2006-79, 2006-80, 2006-81, 2006-82, 2006-83, 2006-84, 2006-85, 2006-86, 2006-87, 2006-88, 2006-89, 2006-90, 2006-91, 2006-92, 2006-93, 2006-94, 2006-95, 2006-96, 2006-97, 2006-98, 2006-99, 2007-00, 2007-01, 2007-02, 2007-03, 2007-04, 2007-05, 2007-06, 2007-07, 2007-08, 2007-09, 2007-10, 2007-11, 2007-12, 2007-13, 2007-14, 2007-15, 2007-16, 2007-17, 2007-18, 2007-19, 2007-20, 2007-21, 2007-22, 2007-23, 2007-24, 2007-25, 2007-26, 2007-27, 2007-28, 2007-29, 2007-30, 2007-31, 2007-32, 2007-33, 2007-34, 2007-35, 2007-36, 2007-37, 2007-38, 2007-39, 2007-40, 2007-41, 2007-42, 2007-43, 2007-44, 2007-45, 2007-46, 2007-47, 2007-48, 2007-49, 2007-50, 2007-51, 2007-52, 2007-53, 2007-54, 2007-55, 2007-56, 2007-57, 2007-58, 2007-59, 2007-60, 2007-61, 2007-62, 2007-63, 2007-64, 2007-65, 2007-66, 2007-67, 2007-68, 2007-69, 2007-70, 2007-71, 2007-72, 2007-73, 2007-74, 2007-75, 2007-76, 2007-77, 2007-78, 2007-79, 2007-80, 2007-81, 2007-82, 2007-83, 2007-84, 2007-85, 2007-86, 2007-87, 2007-88, 2007-89, 2007-90, 2007-91, 2007-92, 2007-93, 2007-94, 2007-95, 2007-96, 2007-97, 2007-98, 2007-99, 2008-00, 2008-01, 2008-02, 2008-03, 2008-04, 2008-05, 2008-06, 2008-07, 2008-08, 2008-09, 2008-10, 2008-11, 2008-12, 2008-13, 2008-14, 2008-15, 2008-16, 2008-17, 2008-18, 2008-19, 2008-20, 2008-21, 2008-22, 2008-23, 2008-24, 2008-25, 2008-26, 2008-27, 2008-28, 2008-29, 2008-30, 2008-31, 2008-32, 2008-33, 2008-34, 2008-35, 2008-36, 2008-37, 2008-38, 2008-39, 2008-40, 2008-41, 2008-42, 2008-43, 2008-44, 2008-45, 2008-46, 2008-47, 2008-48, 2008-49, 2008-50, 2008-51, 2008-52, 2008-53, 2008-54, 2008-55, 2008-56, 2008-57, 2008-58, 2008-59, 2008-60, 2008-61, 2008-62, 2008-63, 2008-64, 2008-65, 2008-66, 2008-67, 2008-68, 2008-69, 2008-70, 2008-71, 2008-72, 2008-73, 2008-74, 2008-75, 2008-76, 2008-77, 2008-78, 2008-79, 2008-80, 2008-81, 2008-82, 2008-83, 2008-84, 2008-85, 2008-86, 2008-87, 2008-88, 2008-89, 2008-90, 2008-91, 2008-92, 2008-93, 2008-94, 2008-95, 2008-96, 2008-97, 2008-98, 2008-99, 2009-00, 2009-01, 2009-02, 2009-03, 2009-04, 2009-05, 2009-06, 2009-07, 2009-08, 2009-09, 2009-10, 2009-11, 2009-12, 2009-13, 2009-14, 2009-15, 2009-16, 2009-17, 2009-18, 2009-19, 2009-20, 2009-21, 2009-22, 2009-23, 2009-24, 2009-25, 2009-26, 2009-27, 2009-28, 2009-29, 2009-30, 2009-31, 2009-32, 2009-33, 2009-34, 2009-35, 2009-36, 2009-37, 2009-38, 2009-39, 2009-40, 2009-41, 2009-42, 2009-43, 2009-44, 2009-45, 2009-46, 2009-47, 2009-48, 2009-49, 2009-50, 2009-51, 2009-52, 2009-53, 2009-54, 2009-55, 2009-56, 2009-57, 2009-58, 2009-59, 2009-60, 2009-61, 2009-62, 2009-63, 2009-64, 2009-65, 2009-66, 2009-67, 2009-68, 2009-69, 2009-70, 2009-71, 2009-72, 2009-73, 2009-74, 2009-75, 2009-76, 2009-77, 2009-78, 2009-79, 2009-80, 2009-81, 2009-82, 2009-83, 2009-84, 2009-85, 2009-86, 2009-87, 2009-88, 2009-89, 2009-90, 2009-91, 2009-92, 2009-93, 2009-94, 2009-95, 2009-96, 2009-97, 2009-98, 2009-99, 2010-00, 2010-01, 2010-02, 2010-03, 2010-04, 2010-05, 2010-06, 2010-07, 2010-08, 2010-09, 2010-10, 2010-11, 2010-12, 2010-13, 2010-14, 2010-15, 2010-16, 2010-17, 2010-18, 2010-19, 2010-20, 2010-21, 2010-22, 2010-23, 2010-24, 2010-25, 2010-26, 2010-27, 2010-28, 2010-29, 2010-30, 2010-31, 2010-32, 2010-33, 2010-34, 2010-35, 2010-36, 2010-37, 2010-38, 2010-39, 2010-40, 2010-41, 2010-42, 2010-43, 2010-44, 2010-45, 2010-46, 2010-47, 2010-48, 2010-49, 2010-50, 2010-51, 2010-52, 2010-53, 2010-54, 2010-55, 2010-56, 2010-57, 2010-58, 2010-59, 2010-60, 2010-61, 2010-62, 2010-63, 2010-64, 2010-65, 2010-66, 2010-67,

1220040002.2, Florida Statutes. The purpose of the public hearing is to receive public comment and objections on the Fiscal Year 2009-2010 proposed annual budget(s), the adoption of an assessment roll, the imposition of special assessments to fund the proposed budget(s) upon the lands located within the District and the levy, collection and enforcement of the nonad valorem assessment. The public hearings are being conducted pursuant to Chapters 190 and 191 of the Florida Statutes. The purpose of the regular meeting is to conduct any business which may properly come before the board. The District may also fund various facilities through the collection of certain rates, fees and charges, which are identified within the budget(s). A copy of the proposed final budget, preliminary assessment roll and/or the agenda for the meeting/hearings may be obtained by contacting the District Management Company, Real Estate Economics, Inc. at (239) 269-1374 during normal business hours. In accordance with 283.016, Florida Statutes, the proposed budget will be posted on the District's website at least two days before the public hearing date. The District will consider, levying a gross assessment for operation and maintenance against each unit in an amount not to exceed \$225.83 for an approximate 42-foot homesite, \$304.10 for an approximate 52-foot homesite, \$376.38 for an approximate 62-foot homesite, \$225.83 for a townhome unit and \$1,390.23 per unplatted acre. The projected assessment amount is based upon the next fiscal year's budget. These special assessments for operation and maintenance are annually recurring assessments, marked up for collection and discounts and will be collected on the Collier County Tax Roll by the Tax Collector. Failure to pay the special assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

may result in a loss of time; The Board will also consider any other business which may properly come before it. The meetings/hearings are open to the public and will be conducted in accordance with the provisions of the Florida law for community development districts. The meetings/hearings may be continued to a date, time, and place to be specified on the record at the meeting/hearings. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of the notice. There may be occasions when one or more supervisors may participate by telephone. At the above location there may be present a speaker telephones so that any interested person may attend the meeting/hearings and be fully informed of the decisions taking place either in person or by telephone communication.

If the hearing and meeting is conducted via telephone or video conferencing, anyone wishing to listen and participate in the meeting can do so telephonically at (601) 755-5522. Meeting ID: 8972 0272 1304 Password: 589722. Additionally, participants are encouraged to submit questions and comments to the District Manager in advance at (601) 259-1341 or via email to complaint@hca.ms.gov. I commit to facilitating the Board's consideration of such questions and comments during the meeting.

Comments during the meeting:

In accordance with the ADA provisions of the Americans with Disabilities Act, any person requiring special accommodations at the meeting (e.g., sign language interpreter, large print materials) should contact the District Management Company, PSC & State Economics, Inc., at (339) 269-1341, at least one week prior to the meeting. Please contact the Florida Relay Service at (800) 955-6870 for assistance contacting the public office. A list of 12 relay numbers to the date of the meeting and hearing.

dated 22 February 1980 at New Orleans, Louisiana, during which time the Board was advised that the person will need a record of all the proceedings and all the recordings of the person's testimony in connection with the case. The person also requested a copy of the transcript of the proceedings and a copy of the transcript of the proceedings and a copy of the transcript of the proceedings.

Dr. Rick Manager



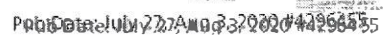


EXHIBIT 4

Hacienda Lakes Community Development District

707 Orchid Drive, Suite 100, Naples, FL 34102

Phone: (239) 269-1341

June 5, 2020

Ms. Valerie Fleming
Operations Coordinator
Collier County Government
Office of Management and Budget
3299 Tamiami Trail E, Ste 201
Naples, FL 34112-5746

**RE: Hacienda Lakes Community Development District – Collier County,
Florida Proposed Budget – Fiscal Year 2020-2021**

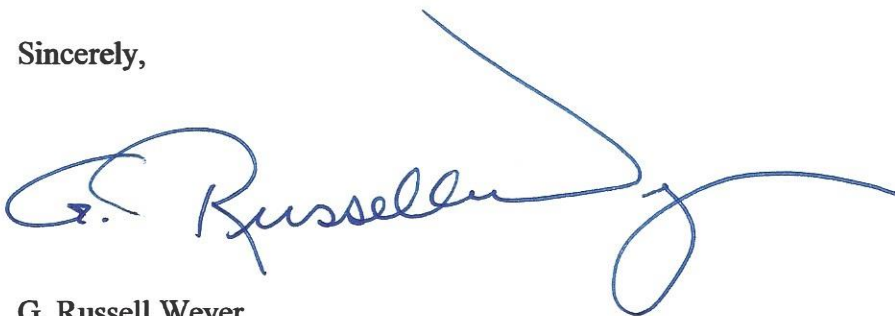
Dear Ms. Fleming:

In accordance with Chapter 189 and 190.008(2)(b) of the Florida Statutes, the District is required to submit to the local governing authorities having jurisdiction over the area included in the Hacienda Lakes Community Development District ("District"), for purposes of disclosure and information only, the proposed annual budget for the ensuing fiscal year.

As such, I am pleased to enclose the District's Proposed Budget for Fiscal Year 2020-2021, which was approved at a preliminary budget meeting on May 18, 2020. A public hearing on the final budget will be held on August 17, 2020.

If you have any questions regarding this matter, please call me at (239) 269-1341.

Sincerely,

A handwritten signature in blue ink, appearing to read "G. Russell Weyer", with a long, sweeping horizontal line extending to the right.

G. Russell Weyer
President
Real Estate Econometrics, Inc.
District Manager

Encl.

APPENDIX A

Hacienda Lakes Community Development District Proposed FY 2020-2021 Budget

Fiscal Year Budget		
REVENUES		
CARRY OVER FROM FY 2019-2020	\$	45,553
ON-ROLL ASSESSMENTS	\$	214,876 787 Platted Lots Esplanade, Azure & Sapphire Cove
OFF ROLL DEVELOPER ASSESSMENTS	\$	102,216 Balance of Unplatted Acres
INTEREST REVENUE		-
MISCELLANEOUS REVENUE		-
TOTAL REVENUES	\$	362,645
EXPENDITURES		
ADMINISTRATIVE		
BOARD OF SUPERVISORS PAYROLL	\$	6,000 6 meetings @ \$1,000 each
PAYROLL TAXES		1,072 17.86%
PAYROLL SERVICE FEE		673 11.21%
MANAGEMENT CONSULTING SERVICES		42,000 \$3,500/Month
ASSESSMENT ADMINISTRATION		15,000 Lien Book, MBS Capital, Tax Collector, U.S. Bank
ASSESSMENT ROLL PREPARATION		5,000 Assessment Roll Preparation for Tax Collector
MISCELLANEOUS		750 Office Supplies, etc.
STORAGE		900 \$75/month
BANK CHARGES		-
AUDITING		6,500 2019-20 Audit
ACCOUNTING FIRM		6,000 Mattice Business Services - \$500/month
INSURANCE (Liability, Property & Casualty)		5,500 DAO Insurance
LEGAL ADVERTISING		1,800 2 Ads at \$300/each and 2 @ \$600/each
REGULATORY AND PERMIT FEES		175 State Filing Fee
LEGAL SERVICES		8,000 Coleman Yovanovich & Koester
ENGINEERING SERVICES - General		8,000 Hole Montes
NEW ASSESSMENT METHODOLOGY		-
WEBSITE HOSTING & ADMINISTRATION		1,800 Required by State Law - VGlobal Contract Price + Quickbooks
MISCELLANEOUS SERVICES		-
TOTAL ADMINISTRATIVE EXPENDITURES	\$	109,169
FIELD OPERATIONS		
FIELD OPERATIONS MANAGEMENT STAFF	\$	-
LANDSCAPING & FIELD MAINTENANCE		85,920 \$7,160 a month
LANDSCAPE REPLACEMENT		15,000 Annual flowers at Monuments + median replacements
LANDSCAPE MULCHING		15,000 Mulching twice a year @ \$7,500 each
IRRIGATION REPAIRS		20,000 Approximately \$1,670/month
SOD REPLACEMENT		10,000 Grass being revived by WLM - For line break repairs, etc.
TREE PRUNING		7,600 189 trees @ \$40 each
MASTER PUMP MAINTENANCE		3,000 WLM Estimate - includes diving to clean intake
MASTER PUMP REPLACEMENT RESERVE		25,000 Annual Reserve Contribution - Goal \$100,000
ELECTRICITY		15,000 Approximately \$1,000/month
FOUNTAINS		1,500 Fountain Repair and Maintenance
WATER USE MONITORING		2,400 Cardno Entrix @ \$200/month
ENTRY MONUMENTS MAINTENANCE		1,500 Pressure Cleaning, Painting, etc.
HOLIDAY DECORATIONS		6,000 Brennan's Christmas Decorations
WETLAND MONITORING		1,500 Approximately \$100/month
STREET SWEEPING		600 Twice a year - Construction abating
SFWMR ERP ANNUAL REPORT		1,500 Annual
LAKE TESTING		3,600 Once per year
SABLE PALM CULVERTS CLEANING		7,500 Once per year
LAKE MAINTENANCE		30,856 \$2,363 per month for 12 lakes + \$2,500 for Saph Cov
TOTAL FIELD OPERATIONS EXPENDITURES	\$	253,476
TOTAL EXPENDITURES	\$	362,645

BUDGET CONDENSED	FY 2020-2021	FY 2019-2020
Administrative	\$109,169	\$109,151
Landscape Maintenance	206,120	214,200
Water Management	47,356	47,356
Roadway Maintenance	0	0
Total	\$362,645	\$370,707

Hacienda Lakes Community Development District
Debt Service Fund - Series 2014 Bonds
FY 2020-2021 Porposed Budget

REVENUE (1)

Balance in Account (November 2, 2020 - Estimate)	\$	36,397.52
Assessment Off-Roll	\$	4,559.72
Assessment On-Roll	\$	788,788.38
Discounts	\$	-
Total Revenue	\$	829,745.62

EXPENDITURES

INTEREST EXPENSE

May 1, 2021	\$	310,587.50
November 1, 2021	\$	304,806.25

PRINCIPAL

May 1, 2021	\$	185,000.00
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Total Expenditures	\$	800,393.75
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Excess Revenues over Expenditures	\$	29,351.87
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Allocation of Maximum Annual Debt Service

Single Family Land Use	Units	Net Assessment		Total
		Per Unit		
42'	138	\$ 1,664.79	\$	229,741.02
52'	170	\$ 1,872.05	\$	318,248.50
62'	118	\$ 2,079.31	\$	245,358.58
Total FY 2015-2016	426		\$	793,348.10

On Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
		Per Unit		
42'	138	\$ 1,664.79	\$	229,741.02
52'	192	\$ 1,872.05	\$	359,433.60
62'	96	\$ 2,079.31	\$	199,613.76
Total FY 2020-2021	426		\$	788,788.38

Off Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
		Per Unit		
Developer Annual True Up Payment			\$	4,559.72
Total FY 2020-2021			\$	4,559.72
Total			\$	793,348.10

(1) - Following the adoption of the general fund and debt service budgets, the District will prepare an assessment roll based on the County Property Appraiser's final list of property owners as of a certain "date of record". The District will apportion assessments to property owners as of this "date of record" and will utilize the appropriate on-roll and off-roll collection methods to collect its assessments and related collection costs may vary from the adopted budgets.

**Hacienda Lakes Community Development District
Debt Service Fund - Series 2016 Bonds
FY 2020-2021 Proposed Budget**

REVENUE (1)

Balance in Account (November 2, 2020 - Estimate)	\$	8,823.08
Assessment Off-Roll	\$	158,441.52
Assessment On-Roll	\$	443,839.39
Discounts	\$	-
Total Revenue	\$	611,103.99

EXPENDITURES

INTEREST EXPENSE		
May 1, 2021	\$	204,373.25
November 1, 2021	\$	200,709.38
PRINCIPAL		
May 1, 2021	\$	195,000.00
Total Expenditures	\$	600,082.63
Excess Revenues over Expenditures	\$	11,021.36

Allocation of Maximum Annual Debt Service

Single Family Land Use	Units	Net Assessment		Total
		Per Unit		
52' - Azure	149	\$ 1,282.52	\$	191,095.48
77' - Azure	78	\$ 1,644.14	\$	128,242.92
4-Plex - Azure	191	\$ 941.61	\$	179,847.51
52' - Sapphire Cove	75	\$ 1,374.60	\$	103,095.00
Total FY 2018-2019	493		\$	602,280.91

On Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
		Per Unit		
52' - Azure	80	\$ 1,282.52	\$	102,601.60
77' - Azure	87	\$ 1,644.14	\$	143,040.18
4-Plex - Azure	101	\$ 941.61	\$	95,102.61
52' - Sapphire Cove	75	\$ 1,374.60	\$	103,095.00
Total FY 2018-2019	343		\$	443,839.39

Off Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
		Per Unit		
52' - Azure	69	\$ 1,282.52	\$	88,493.88
77' - Azure	-9	\$ 1,644.14	\$	(14,797.26)
4-Plex - Azure	90	\$ 941.61	\$	84,744.90
52' - Sapphire Cove	0	\$ 1,374.60	\$	-
Total FY 2018-2019	150		\$	158,441.52
Total			\$	602,280.91

(1) - Following the adoption of the general fund and debt service budgets, the District will prepare an assessment roll based on the County Property Appraiser's final list of property owners as of a certain "date of record". The District will apportion assessments to property owners as of this "date of record" and will utilize the appropriate on-roll and off-roll collection methods to collect its assessments. Assessments and related collection costs may vary from the adopted budgets.

EXHIBIT 5

RESOLUTION 2020-4

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
HACIENDA LAKES COMMUNITY DEVELOPMENT
DISTRICT DESIGNATING THE OFFICERS OF THE
DISTRICT FOR FISCAL YEAR 2020-2021 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 17th day of August, 2020.

**HACIENDA LAKES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Secretary / Assistant Secretary

Chairman / Vice Chairman

EXHIBIT 6

RESOLUTION 2020-5

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
HACIENDA LAKES COMMUNITY DEVELOPMENT
DISTRICT ADOPTING THE ANNUAL MEETING
SCHEDULE FOR FISCAL YEAR 2020-2021; AND
PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, Hacienda Lakes Community Development District (the “District”) is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, being situated entirely within Collier County, Florida; and

WHEREAS, the District is required by Section 189.015, Florida Statutes to file quarterly, semiannually or annually a schedule (including date, time and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semiannually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the County in which the District is located.

WHEREAS, the Board desires to adopt a Fiscal Year 2020-2021 annual meeting schedule attached as **Exhibit A**.

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

1. The Fiscal Year 2020-2021 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

PASSED AND ADOPTED this 17th day of August, 2020.

**HACIENDA LAKES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Secretary / Assistant Secretary

Chairman / Vice Chairman

EXHIBIT “A”

BOARD OF SUPERVISORS MEETING DATES HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2020-2021

The Board of Supervisors of the Hacienda Lakes Community Development District will hold their regular meetings for Fiscal Year 2020-2021 at the offices of Coleman, Yovanovich & Koester, PA, 4001 Tamiami Trail N., Suite 300, Naples, FL 34103 at 9:00 a.m. unless otherwise indicated as follows:

October 19, 2020
November 16, 2020
December 21, 2020
January 25, 2021*
February 22, 2021*
March 15, 2021
April 19, 2021
May 17, 2021
June 21, 2021
July 19, 2021
August 16, 2021
September 20, 2021

*-Moved one week later due to national holidays.

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting.

There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at a meeting because of a disability or physical impairment should contact the District Office at (239) 269-1341 at least two calendar days prior to the meeting.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

EXHIBIT 7

RESOLUTION 2020-6

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, Hacienda Lakes Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Collier County, Florida; and

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District's Board of Supervisors ("**Board**") "shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*]," and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District in November 90 days after the approval of this Resolution, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Maritza Aguiar	November 2020
2	Tom Bothe (Resident)	November 2020
3	Robert Mulhere	November 2022
4	Dwight Nadeau	November 2022
5	Clifford Olson	November 2020

This year, Seat 1, currently held by Maritza Aguiar, Seat 2, currently held by Tom Bothe and Seat 5, currently held by Clifford Olson are subject to election by landowners in November 2020. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER'S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisors of the District shall be held on the 16th day of November, 2020, at 9:00 a.m., and located at the offices of Coleman, Yovanovich & Koester, PA, 4001 Tamiami Trail N., Suite 300, Naples, FL 34103.

3. **PUBLICATION.** The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its August 17, 2020 meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the District's Local Records Office / District Manager's office, located at Real Estate Econometrics, Inc., 707 Orchid Drive, Suite 100, Naples, Florida 34102.

5. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 17th DAY OF AUGUST, 2020.

**HACIENDA LAKES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

CHAIRMAN / VICE CHAIRMAN

SECRETARY / ASST. SECRETARY

Exhibit A: Notice of Landowners' Meeting and Election, Proxy, Ballot Form and Instructions

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Hacienda Lakes Community Development District ("**District**") the location of which is generally described as comprising a parcel or parcels of land containing approximately 224.14 acres, located directly east of County Road 951 at the intersection of County Road 951 and Rattlesnake Hammock Road in unincorporated Collier County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District's Board of Supervisors ("**Board**", and individually, "**Supervisor**"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 16, 2020
TIME: 9:00 A.M.
PLACE: Coleman, Yovanovich & Koester, PA,
4001 Tamiami Trail N., Suite 300
Naples, FL 34103

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Real Estate Econometrics, Inc., 707 Orchid Drive, Suite 100, Naples, Florida 34102, Ph: (239) 269-1341 ("**District Manager's Office**"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

District Manager

Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **Monday, November 16, 2020**

TIME: **9:00 A.M.**

LOCATION: **Coleman, Yovanovich & Koester, PA,
4001 Tamiami Trail N., Suite 300
Naples, FL 34103**

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 16, 2020**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ ("**Proxy Holder**") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Hacienda Lakes Community Development District to be held at the offices of 16th day of November, 2020, at 9:00 a.m., and located at the offices of Coleman, Yovanovich & Koester, PA, 4001 Tamiami Trail N., Suite 300, Naples, FL 34103, and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

Parcel Description

Acreage

Authorized Votes

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes:

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2017), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 6, 2018

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Hacienda Lakes Community Development District and described as follows:

Description

Acreage

_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
3		
4		
5		

Date: _____

Signed: _____

Printed Name: _____

EXHIBIT 8

HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
Suite 100, 707 Orchid Drive
Naples, FL 34102

MINUTES OF MEETING

Board of Supervisors Meeting
Monday, May 18, 2020, 9:05 a.m.
VIA Zoom Video Conference

Present and constituting a quorum were:

Maritza Aguiar	Board Member
Dwight Nadeau	Board Member
Tom Bothe	Board Member
Bob Mulhere	Board Member
Clifford "Chip" Olson	Board Member

Also present were:

Russ Weyer	District Manager, Real Estate Econometrics, Inc.
Greg Urbancic	District Counsel, Coleman, Yovanovich & Koester, P.A.
Terry Cole	District Engineer, Hole Montes
David Torres	Hacienda Lakes of Naples, LLC (Arrived at 9:09 a.m.)

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

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

SECOND ORDER OF BUSINESS

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

1 **THIRD ORDER OF BUSINESS**

Organizational Matters

2
3 **A. Proposed FY 2020-2021 Budget Review.** Mr. Weyer started the review by noting that the
4 budget went down by 2%. He went through the budget line item by line item explaining that
5 most of the costs remained the same but the reductions came in field operations primarily with
6 sod replacement as WLM has worked diligently in bringing back the sod.
7

8 He noted that the total goal for pump reserves should be increased to \$115,000 due to the
9 replacement of the well pump. We have two more at about \$10,000 apiece that will ultimately
10 need replacing. He said that all of the well pumps have since been calibrated.
11

12 Mr. Weyer went over the bond budgets and pointed out that the Esplanade neighborhood will
13 need to go through a true up since they have platted more smaller units which will generate less
14 bond assessment revenue. Azure has not platted all of their sites but they will also go through a
15 true up since they will be developing less units and have changed their product mix. He also
16 explained that the amortization schedules have changed due to a number of debt paydowns.
17

18 There was a change in the assessment allocation last year due to the change in ERUs for senior
19 housing and that did not carry over into the methodology so in order to maintain assessments at
20 the current level, Mr. Weyer proposed using the carry over of \$47,000 to hold the assessments,
21 put additional monies in the reserve account and leave the district with a cushion of
22 approximately \$25,000.
23

24 Mr. Mulhere asked if we can have just one reserve account that can be used generically as items
25 come up and deferred to Mr. Weyer. Mr. Urbancic suggested that we consider two items in
26 regard to reserves. One is to keep future Boards apprised as to what we are doing with reserves
27 and to check with our auditors to see how to handle this situation from an accounting perspective.
28

29 On MOTION by Ms. Aguiar and seconded by Mr. Bothe, with all in favor, the Board of Supervisors
30 of the Hacienda Lakes Community Development District approving Resolution 2020-1, approving
31 the preliminary budget for Fiscal Year 2020-2021, including all changes as indicated and setting a
32 public hearing thereon pursuant to Florida Law.
33

34 Mr. Weyer pointed out that the proof of publication is shown in the package.
35

36 **FOURTH ORDER OF BUSINESS**

Administrative Matters

37
38 **A. Approval of Minutes of the December 16, 2019 Meeting**
39

40 Mr. Weyer asked for questions or comments. There were none.
41

42 On MOTION by Mr. Olson and seconded by Mr. Nadeau, with all in favor, the Board of Supervisors
43 of the Hacienda Lakes Community Development District approved the December 16, 2019 Board
44 Meeting Minutes.
45
46

1 **B. Acceptance of the April 2020 Financial Statements**

2
3 Mr. Weyer presented the District's financial statements through April 30, 2020. He noted
4 that our forecast is showing we will be up by \$9,000 in revenues at year end due to the
5 discounts from on roll assessments collections. Administration is holding steady and field
6 operations is forecasted to come in at \$10,000 under budget as WLM is showing their worth.
7

8 There were no further questions or comments.
9

10 On MOTION by Ms. Aguiar and seconded by Mr. Nadeau, with all in favor, the Board of
11 Supervisors of the Hacienda Lakes Community Development District accepted the District's
12 Financial Statements through April 30, 2020.

13
14 **C. Lake Turnover Program**

15
16 Mr. Weyer said that Mr. Cole, Mr. Bothe and he met on site to review the upgrades that Taylor
17 Morrison was installing on their lakes before turnover. Mr. Weyer then turned the explanation
18 over to Mr. Cole.
19

20 Mr. Cole said that Taylor Morrison is moving along but not totally following through with
21 what is needed. Mr. Bothe said that he let the Esplanade HOA know that Taylor Morrison is
22 not responding to our phone calls to meet on site.
23

24 Mr. Bothe asked what is the legal requirement of turning over the lakes. Is it a requirement
25 that the turnover take place before the lakes are handed over to the HOA through turnover to
26 residents? Mr. Urbancic suggested that we do this all at the same time.
27

28
29 **FIFTH ORDER OF BUSINESS**

Business Matters

30
31
32 **A. Approval of the WLM Contract.**

33
34 Mr. Weyer presented the WLM landscaping contract for FY 2020-2021. They went up by
35 \$160 a month. Mr. Weyer said that they are doing a tremendous job. Mr. Urbancic requested
36 that the contract be put in the District contract form.
37

38 On MOTION by Mr. Olson and seconded by Mr. Bothe, with all in favor, the Board of Supervisors
39 of the Hacienda Lakes Community Development District approved the execution of the WLM
40 contract after being put in District contract form.
41
42

1
2 **B. Approval of the Real Estate Econometrics Contract Addendum.**
3

4 Mr. Weyer presented the Real Estate Econometrics district management contract addendum
5 for FY 2020-2021. He noted that the company last had an increase three years ago and is
6 proposing an increase of \$500 per month. Mr. Urbancic said that the proposed amount is in
7 line with what he has seen with other Districts.
8

9 On MOTION by Mr. Olson and seconded by Ms. Aguiar, with all in favor, the Board of Supervisors
10 of the Hacienda Lakes Community Development District approved the execution of the FY 2020-
11 2021 Real Estate Econometrics contract.
12

13
14 **SIXTH ORDER OF BUSINESS**

Staff Reports

15
16 **Manager's Report –**
17

- 18 1. Mr. Weyer reported that the audit is moving along at a normal pace. Mr. Weyer needs
19 Board authorization for Mr. Mulhere to sign the Board management letter.
20

21 On MOTION by Mr. Nadeau and seconded by Mr. Bothe, with all in favor, the Board of Supervisors
22 of the Hacienda Lakes Community Development District authorized Mr. Mulhere to sign the Board
23 management letter for the audit.
24

- 25 2. Mr. Weyer said that the entryway monument lighting is complete and the before/after photos
26 are shown in the agenda book. Mr. Torres said that the thermo-plastic traffic indicators at
27 the entrance is in need of refurbishing. He recommended McShea handle the job.
28
29 3. Mr. Weyer said that the Supervisor of Elections letter that indicates the number of registered
30 votes is 167, which is the same as last year. He verified that number with the County in an
31 abundance of caution.
32
33 4. Mr. Olson asked if the County Supervisor of Elections sent out the Form 1 yet? Mr. Weyer
34 said no but it should be coming shortly. Mr. Olson also asked who is up for re-election and
35 he said that Ms. Aguiar, Mr. Bothe and Mr. Olson are up for re-election. Mr. Mulhere and
36 Mr. Nadeau are up for re-election in 2022.
37

38 Mr. Bothe noted that he is now on the Esplanade HOA and Mr. Urbancic said that should
39 not be an issue as long as there are no issues between the District and HOA.
40

41 **Attorney's Report –**
42

43 Mr. Urbancic said that Senate Bill 1466 passed that relaxes the publishing of the agenda book
44 on line. It says that only the agenda and not all of the back up is required for posting going
45 forward.
46

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Mr. Cole had nothing further to report.

SEVENTH ORDER OF BUSINESS

Public Comments

There was no public comment.

EIGHTH ORDER OF BUSINESS

Supervisors' Requests

Mr. Bothe asked Mr. Torres about the independent living developers that are interested in purchasing land in Hacienda Lakes. Both developers are moving along but nothing is firm as of now.

EIGHTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Olson and seconded by Ms. Aguiar, 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 9

REAL ESTATE ECONOMETRICS, INC.

ACCOUNTING PROCEDURES FOR THE

HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT

The Hacienda Lakes Community Development District ("District") is located in Collier County, Florida. The District is an independent local unit of special-purpose government of the State created in accordance with the Act by Ordinance No. 2012-36 of Collier County (the "Ordinance"). The District originally encompassed approximately 615 acres of land located entirely within the unincorporated area of Collier County. The District was reduced to 391.06 acres of land last year by Ordinance 2018-11.

The following is a description of accounting procedures followed by the District.

Accounting System

The Hacienda Lakes Community Development District follows Generally Accepted Accounting Principles ("GAAP") for Government Fund Accounting.

The District Manager utilizes Quickbooks Pro for its electronic accounting system and has set up the appropriate accounts to manage both the operations and maintenance and debt service accounting processes. The accounts conform to the Uniform Accounting System Manual for Florida Special Districts and other similar local government entities as published by the State of Florida Department of Financial Services Bureau of Local Government.

The accounting system is located at the District Management offices and is backed up at a minimum monthly to three locations. The first location is on the hard drive of the computer that hosts the Quickbooks Pro program. There are also two external hard drives consisting of 1 terabyte of space each that house backup accounting files and electronic files for the District. All other accounting items such as hard copy invoices, checks and District records are kept at the District office.

Both the computer hosting the Quickbooks Program and the District financial files are password protected separately. The District financial files are password protected on the external hard drives while the external hard drives are not password protects. In addition, on-line access to the District bank account is password protected as are the electronic statements emailed to the District at the end of each month.

The District accounts and procedures are audited annually as required by State of Florida Department of Financial Services since the District budget is in excess of \$100,000.

Accounting Process

Budgets

The District is required to establish a budgetary system and an approved Annual Budget. The District's budgeting process is based on estimates of cash receipts and cash expenditures, which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year, based on operation and maintenance, contracts and debt obligations, the District's Manager prepares and submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year and are carried over into the next fiscal year as contingencies.
- g) The budget amounts shown in the financial statements are the final authorized amounts.

The budget for the District is prepared by the District Manager and submitted to the Board for approval.

Cash receipts /Revenue

Generally, no cash is received by the District. Revenue typically falls into the following categories: Assessments, Developer revenues and interest income. At times there may be other miscellaneous income, however, it is accounted for and is usually not significant.

Since the District Management Company is a very small entity, the mail is opened by the District Manager. Checks received via the mail are photocopied before being deposited. The District Manager prepares the deposit and takes the deposit to the bank the same day it is received and makes the appropriate journal entries to account for the deposit. The copy of the check, the portion of the check at the bottom that is kept by the recipient and the deposit slip are all stapled together and placed in the monthly income and expenditures file. The District Manager prepares the monthly bank reconciliation, has it approved by the designated Board Member and presents it to the District Board for review and approval.

For assessments - assessments are levied on either vacant or platted land (lots) within the District and are comprised of two parts: an Operating and Maintenance portion (recorded in the general fund and budgeted separately) and Debt Service assessments (recorded in the debt service funds and budgeted separately). The Debt Service assessment is comprised of two sub-classifications – special assessments and prepaid assessments. Note: there is no distinction between debt service special assessments and debt service prepaid assessments for external reporting. Further, there is no break down required for the principal and interest portion of assessments (special or prepaid) required for external reporting. Assessments are typically levied annually. .

Special assessments (non prepayments) for debt service are considered “long term” as it is levied annually over a 30 year period in conjunction with the 30 year amortization of the related bonds. The District does not direct bill for special assessments to homeowners. The assessment amount is approved by the Board and the roll is prepared. Assessment are generally placed on-roll for platted properties. The prepared roll is then sent to the County Property Appraiser who then verifies the roll and sends it on to the Tax Collector who bills and collects the assessments. Deposits for amounts collected by the County Tax Collector on behalf of the District are sent to the District via check and deposited into the general fund. The Tax Collector’s Office sends a statement to the District summarizing the amount remitted by parcel. The District Manager records the deposit in the general ledger based on the statement received from the Tax Collector and reconciles the statement to the bank advice.

Assessments are direct billed to the various land owners within the District for un-platted properties. Operations and Maintenance assessments for unplatted properties are direct billed on a semi-annual basis and due on October 1 and April 1 of each fiscal year. The debt service assessments for unplatted lands are direct billed and due the month prior to the debt service payment due date. Those payments are received by the District Manager via mail, recorded in the general ledger, deposited the day of receipt using the same process outlined above then sent to the trustee via check in advance of the due date.

Interest income is automatically credited in the bank accounts.

Developer

Developer contributions and assessments typically fall into one of the following categories. Regardless of the category, funds received from the Developer are always a related party disclosure.

1. The Developer owns land (lots) within the District which is intended to be, but has not yet been, sold to home buyers (or others). The District bills the Developer for funding needed for operations and/or debt service payments.

2. The Developer owns land (lots) within the District which is intended to be, but has not yet been, sold to home buyers (or others). Typically, if the Developer own lots are platted then the assessments are placed on the roll; if the Developer own land is un-platted then the assessments are billed directly.

In addition, the Developer may provide funds needed for bond closings, bond prepayments or construction of capital assets, those amounts maybe classified as Developer contributions.

Also, the Developer may contribute capital assets to the District. In that case, these are non-cash contributions.

Cash Disbursements

Vendor invoices are received either by mail or email. They are inputted into the system on the date they are received by the District Manager as bills to be paid. The invoice is then filed in the bills to be paid file folder for that month to await payment.

The District pays invoices on the first and fifteenth of each month. The invoices and supporting documentation are forwarded via email to the District Board Member who is designated to review and approve invoices. Once the invoice is reconciled with the supporting documentation and approved by the Board Member, the District Manager prints the check and manually signs each one. Copies of checks are made and filed in the bills to be paid file folder. The bottom portion of the check is removed and attached to the supporting documentation and filed in the same file folder. The original checks are then mailed. The general ledger is automatically updated through the A/P system when invoices were inputted and checks were issued. Checks are pre-numbered and check registers are maintained as well as batch information for reconciliation and control purposes.

If an invoice is received that is outside of the normal routine, the District Manager consults with the designated Board Member and the Developer for approval. A fiscal year-to-date list of all checks disbursed (by vendor) is provided to the District Board at the Board's scheduled meeting. Also, a general fund budget-to-actual financial plus a balance sheet financial is provided to the Board and significant variances are explained in a footnote. In addition, all anticipated and year-to-date expenditures are scrutinized by the District Manager and the Board during the preparation of the annual budget.

A reconciled and approved check register that includes funding received and deposits made and other financial reports are included in the meeting packages provided in the agenda package to the Board.

Payroll

The District does not have employees. The Board of Directors is compensated for their meeting time by individual meeting. The District Manager submits the pay information to ADP, and ADP automatically withdraws amounts from the GF cash operating account. Payroll reports from ADP are sent to the District Manager who uses them to enter the information into the accounting system.

Capital Assets

The capitalization threshold is \$5,000. For ongoing construction, the District Engineer prepares a requisition and it is reviewed and approved by the Board Chair (or designee). Requisitions are also included in the Board packet for Board approval. The requisitions are submitted to the Trustee for payment from the District's Construction Account. The Trustee for the District then disburses funds for payment, either via wire transfer or by mailing a check to the payee. The District Manager then records the disbursement as capital outlay expenditure in the Capital Projects Fund. The Board approves contracts, advertisements of bids, and transfers of property to the District from third parties or the Developer, or from the District to third parties. The District Manager maintains a capital asset schedule reflecting significant additions and deletions.

Long Term Debt

The District must comply with the bond covenants stipulated in the Master Bond Indenture. A district with outstanding bonds is required to have a Trustee. A Bond Trustee is responsible for managing the related debt service and investment activity.

The proceeds of the bonds must be used as designated in the Master Bond Indenture and any surplus funds (proceeds not yet expended) may be invested in the types of investments permitted by the indenture and as permitted by law. The Trustee is responsible for making required Debt Service payments. The funds are disbursed by the Trustee from the District's trust account via wire transfer or by check. Trust statements are sent to the District monthly and activity is reconciled and is recorded into the general ledger as with other disbursements. Debt service payments (principal and interest) are recorded by the District Manager as expenditures in the Debt Service Fund. Annually and subsequently to the scheduled annual principal payment, debt service reserve requirements are evaluated as outlined in the bond indenture. In addition, the District must comply with applicable arbitrage requirements.

District Bank Account

The District has established a bank account with First Florida Integrity Bank ("FFIB") of Naples for deposit and withdrawal of general funds and a temporary holding account for debt service funds. There are no bank service charges involved with this account. FFIB has four banking locations in the Naples area. FFIB is also insured through the Federal Deposit Insurance Corporation.

On-line access to the District bank account is password protected as are the electronic statements emailed to the District at the end of each month.

The District also files a Public Depositor Annual Report to the Chief Financial Officer with the State of Florida to protect District funds.

Financial Reporting Controls

The Board for each District reviews the respective internal financial statements periodically. These financial statements are prepared by the District Manager. The reports are prepared from the accounting system used for transactions described above. The trial balances from the system are used for the audits and the budget-to-actual reports from the accounting system are also reviewed during preliminary planning. Also, based on various procedures discussed herein, Board minutes and other information for reporting purposes are captured through various means and systems. For instance, significant agreements are reviewed by the attorney and discussed in the minutes for Board approval; for conveyance of assets, documentation is typically submitted to the Board for acceptance of operation and maintenance; for significant repairs the District Manager or Engineer discusses with the Board.

Note - the District does not have a formal disaster recovery plan, but there is a backup of data and, due to the nature of record keeping, management's position is that trial balances, disbursement lists, etc. could be reconstructed and that based on cost-benefit, the benefit of additional software or more sophisticated software does not outweigh the costs.

Journal Entries

The management company utilizes journal entries to update the general ledger. Most journal entries are manual journal entries, with the exception of accounts payable entries which are generated through an interface with a subsidiary ledger/application (e.g. Accounts Payable module).

Journal entries include, but are not limited to the following:

- Investments and interest income
- Debt payments
- Capital outlay
- Assessments
- Payroll
- Interfund transactions

The District Manager prepares the manual journal entries in the system and reviews all entries prior to posting. The District Manager is responsible for ensuring proper documentation is available for all journal entries. There is no formal review/approval process for journal entries. The District Manager posts the entry which updates the general ledger. Support for the journal entries are kept on the shared drive in the form of cash receipts, invoices, bank and trust statements, requisitions, and payroll registers. Each month financials are prepared for the District. The financials are reviewed and approved by the District Board of Supervisors. Supporting documents are available to the Board members for the review. There is no manual or electronic approval of the financial statements.

Procurement Process

The District is required to follow specific procurement procedures for any contract for goods or services with a value exceeding \$195,000. When seeking a contract with an anticipated value at or exceeding \$195,000 the District management undergoes the RFP process (Request for Proposals). The District often undergoes the RFP process for contracts that do not exceed \$195,000 in cost in order to provide value for the District. First, management of the District determines the project boundaries, which include the scope of the project and the expected budget range. Second, management of the District circulates the RFP information to prospective vendors either by posting an ad in the local/regional newspapers or emailing the RFP document to known, reputable vendors. Third, the District obtains all proposals from responding vendors and the Board evaluates the proposals. The proposers are ranked based on a set of criteria which include price, understanding of the scope of work needed, ability to provide services, and other criteria as deemed appropriate. Fourth, the District selects the vendor with the highest rank. The District sends a letter of contract awarding to the winning vendor and sends a letter of rejection to all of the other vendors.

Application Controls

Input Controls

Transactions are initiated as noted above. Support documents may be in the form of invoices received from vendors and, when applicable, payroll reports received from ADP, the payroll processing company, and/or checks received or wire transfers from Tax Collector.

Data Processing Controls

As noted above, the accounting system is not custom developed and the District Manager does not have access to source code to change the program. The system posts transactions as programmed.

Output Controls

On a monthly basis, reports (month-end reports) are generated. Financial reports (including budget to actual and disbursement information) are provided to the Board for review and approval.

EXHIBIT 10

EXHIBIT 11

Cardno Contract ID / Project ID: E919053600

This Agreement is made effective July 31, 2020 by and between:

“Cardno”

Name: Cardno, Inc.
Address: 5670 Zip Drive, Fort Myers, FL 33905
Phone: (239) 246-4813
Representative: Stephan Kohlmeier Email: Stephan.Kohlmeier@cardno.com

“Client”

Name: Hacienda Lakes
Address: 707 Orchid Drive, Suite 100 Naples, FL 34116
Phone: (239) 269-3141
Representative: Russ Weyer Email: rweyer@ree-i.com

The Scope of Services, Special Conditions, Terms, and Conditions constitute the complete agreement between Cardno and Client with respect to the scope of services hereunder.

Project Name/Location: Hacienda Lakes – Water Use Permit (WUP No. 11-03168-W) – Compliance Monitoring Services – Naples, FL

Fee Type: Monthly Fee

Retainer: A retainer in the amount of \$0 will be paid to Cardno upon contract execution and prior to the start of work. The retained amount will be credited on the final invoice(s) for services contracted under this Agreement.

Estimated Budget: \$275.00 lump sum monthly, new monthly fee to start 10-1-2020.

Scope of Services:

Provide Compliance Monitoring Services - Water Use Permit For Landscape Irrigation (WUP NO. 11-03168-W) Hacienda Lakes – Naples, FL.

- 1.1. Collect pumpage information monthly from all withdrawal facilities.
- 1.2. Compile and submit monthly reports to the SFWMD, and Hacienda lakes.

Special Conditions:

The services specified above will be provided without interruption until this agreement is cancelled in writing by the Client or Cardno. Cardno retains the option of increasing the fee up to five percent annually, if necessary, to cover normal increases in our costs.

NOW, THEREFORE, Cardno shall perform the services outlined in this Agreement for the stated fee in accordance with these terms and conditions:

ARTICLE 1: ACCESS TO SITE (if applicable)

Upon execution of this Agreement, the Client represents that they have secured legal rights to access the property and authorizes Cardno staff to access the site for activities necessary for the performance of the services.

ARTICLE 2: PAYMENT

- a. Cardno will submit invoices to Client monthly for services provided during the previous month. Each invoice will identify the project name and cost of the services provided. Cardno's rates are subject to increase annually.
- b. Within thirty (30) days following Client's receipt of each invoice rendered by Cardno pursuant to this Agreement, Client will pay the amount invoiced. Retainers/deposits shall be credited on the final invoice. If Client disputes any portion of an invoice; Client will notify Cardno in writing of such disputed items within 10 days of invoice date. In the event any invoice has not been paid in full within sixty (60) days of the invoice date, Cardno may immediately suspend all or any portion of the Services hereunder indefinitely, pending payment in full of such invoice(s).
- c. Interest will accrue on accounts overdue by 30 days at the lesser of 1.5 percent per month (18 percent per annum) or the maximum legal rate of interest allowable. Collection fees and any additional legal costs associated with the recovery of outstanding payments may also be applied.

ARTICLE 3: INDEMNIFICATION

Cardno and Client shall indemnify and hold harmless each other from and against damages, liabilities, costs and expenses, including but not limited to reimbursement of reasonable attorney fees arising out of damages or injuries to persons or property to the extent caused by the negligence, gross negligence or willful misconduct by the other party or anyone acting under its direction or control or on its behalf in the course of its performance under this Agreement; provided that each party's aforesaid indemnity agreement shall not be applicable to any liability based upon willful misconduct or negligence of the other party. In no event shall either party be responsible for any form of consequential damages, including, but not limited to loss of sales, loss of profits, and attorney fees thereon. For purposes of this Paragraph, the duty to indemnify does not include the duty to pay for or to provide an up-front defense against unproven claims or allegations. Where any claim results from the joint negligence, gross negligence or willful misconduct by Client and Cardno, the amount of such damage for which Client or Cardno is liable as indemnitor under this Paragraph shall equal the proportionate part that the amount of such claim attributable to such indemnitor's negligence, gross negligence or willful misconduct bears to the amount of the total claim attributable to the joint negligence, gross negligence or willful misconduct at issue.

ARTICLE 4: LIMITATION OF LIABILITIES

Notwithstanding any other provision in this Agreement, the Client agrees to strictly limit Cardno's liability under this Agreement or arising from the performance or non-performance of the Services under any theory of law, including but not limited to claims for negligence, negligent misrepresentation and breach of contract, to the lesser of five times the fees paid to Cardno for the Services or the maximum of insurance provided. No claim may be brought against Cardno in contract or tort more than two (2) years after the cause of action arose. Any claim, suit, demand or action brought under this Agreement shall be directed and/or asserted only against Cardno and not against any of Cardno's employees, shareholders, officers or directors. Cardno's liability with respect to any claims arising out of this Agreement shall be limited as provided herein to direct damages arising out of the performance of the Services and Cardno shall not be held responsible or liable whatsoever for any consequential damages, injury or damage incurred by the actions or inactions of the Client, including but not limited to claims for loss of use, loss of profits and loss of markets.

ARTICLE 5: TERMINATION:

This Agreement will continue in effect until terminated by either party upon thirty (30) days written notice to the other party. In the event of any termination, Cardno shall be paid for all services rendered and reimbursables incurred through the date of notice of termination. In the event of termination, the Client shall pay all additional costs reasonably related to termination of the project and a proportionate amount of the consideration hereunder commensurate with the portion of the project accomplished.

ARTICLE 6: FORCE MAJEURE

Any suspension, temporary or permanent, in the performance of this Agreement caused by any of the following events and without fault or negligence on the part of the defaulting party shall not constitute a breach of contract:

labor strikes, riots, war, acts of governmental authorities, unusually severe weather conditions or other natural catastrophic events, or any other similar event beyond the reasonable control or contemplation of either party.

ARTICLE 7: ASSIGNMENT

Neither party to this Agreement shall, without the prior written consent, of the other party, which shall not be unreasonably withheld, assign the benefit or in any way transfer any claim or obligation under this Agreement or any part hereof. This Agreement shall inure to the benefit of and be binding upon the parties hereto, and except as otherwise provided herein, upon their executors, administrators, successors, and assigns.

ARTICLE 8: OWNERSHIP OF DOCUMENTS

All report documents produced by Cardno under this Agreement shall be made available to the Client upon receipt of full payment for services rendered. Cardno shall retain ownership of all field notes, computer files and project files used to produce the work products and may make copies of all work products.

ARTICLE 9: CONFIDENTIALITY

Cardno will maintain in confidence the nature of its Services, as well as all information made available to Cardno by Client during the term of this Agreement or resulting from Services performed by Cardno under this Agreement. The confidential obligation imposed on Cardno by Paragraph 9, however, will not extend to any such information insofar as, and from such time as Cardno may disclose (i) as required by law, (ii) pursuant to court order, (iii) to its subcontractors, agents or other representatives as may be reasonably necessary to perform its services hereunder (iv) for the purpose of prosecuting or defending any litigation, or (v) Cardno can show by reasonable proof has been in the public domain. Cardno agrees to use information intended to be kept confidential under this Paragraph 9 solely to provide its Services.

ARTICLE 10: NOTICES

Any notices or written statements hereunder shall be deemed to have been given when mailed by certified or registered mail or via email, with receipt of reply, to the party entitled thereto at its address noted at the top of this Agreement or at such other latest address as it may designate in writing to the other party for this purpose.

ARTICLE 11: NON-SOLICITATION

Neither party shall knowingly solicit, recruit, hire or otherwise employ or retain the employees of the other working under this Agreement during the term of this Agreement and for one (1) year following the termination or expiration of this Agreement without the prior written consent of the other party.

ARTICLE 12: WAIVER

Failure by one party to notify the other party of a breach of any provision of this Agreement shall not constitute a waiver of any continuing breach. Failure by one party to enforce any of its rights under this Agreement shall not constitute a waiver of those rights. The waiver by either party of a breach or violation of any provision of this Agreement shall not operate as, or be construed to be, a waiver of any subsequent breach of the same or any other provision hereof.

ARTICLE 13: GOVERNING LAW

The validity of this Agreement and any of its terms or provisions, as well as the rights and duties of the parties hereunder, shall be interpreted and governed by the laws of the place of the project.

ARTICLE 14: LEGAL CONSTRUCTION

In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid or unenforceable in any respect, such invalidity or unenforceability shall not affect any other provision hereof. This Agreement shall be construed as if such invalid or unenforceable provision had never been contained herein.

ARTICLE 15: ENTIRE AGREEMENT

This Agreement supersedes any and all other agreements, either oral or in writing, between the parties relating to the subject matter of this Agreement and is the entire understanding and agreement related thereto. This Agreement may be amended by mutual consent of the parties in writing to be attached hereto and incorporated herein, executed by Cardno's and the Client's respective representatives.

Cardno, Inc.

Hacienda Lakes



By: _____
Print
Name: David P. Kelly, PG
Title: Practice Group Leader
Date: 7/31/2020

By: _____
Print
Name: _____
Title: _____
Date: _____

Client Invoicing Instructions:

Invoices should be sent via: ☐ Email ☐ US Mail

Invoice are sent to the attention of: Name: _____
Address: _____
Phone: _____
Email: _____

Invoices must reference: _____
Additional Instructions: _____

EXHIBIT 12

Hacienda Lakes CDD

Cash Flow

October 2019 - July 2020

	Total
Income	
1361001 Interest Revenue	398.89
1363116 Off Roll Assessments	144,098.12
1363216 On Roll O&M Assessments	236,061.61
1363218 O&M Assessment Discount	-7,775.01
1363220 O&M On Roll Commission	-4,490.81
Total Income	\$ 368,292.80
Expenses	
1100000 Administrative	
1511001 P/R - Board of Supervisors	1,747.00
1511119 Payroll Service Fee	825.83
1512100 Management Consulting Services	30,000.00
1513014 Website Hosting & Management	235.86
1513020 Office Expense	9.80
1513048 District Filing Fee	175.00
1513055 Legal Advertising	791.00
1513060 Assessment Administration Servi	9,183.32
1513070 Auditing Services	6,400.00
1513075 Accounting Services	5,500.00
1513080 Engineering Services	3,715.55
1513100 Insurance- General Liability	5,638.00
1514010 Legal Services	3,982.50
Total 1100000 Administrative	\$ 68,203.86
1160000 Field Operations	
1531010 Electricity - General	9,312.81
1572010 LANDSCAPING & MAINTENANCE	63,950.00
1572012 Irrigation Pump Replacement	8,150.00
1572013 Irrigation Pump Maintenance	2,926.26
1572014 Irrigation Repairs	12,109.52
1572015 Mulch Installation	8,500.00
1572016 Plant Replacement	4,062.50
1572018 Tree Trimming	5,665.00
1572030 Lake Maintenance	23,070.00
1572040 Signage	15,224.94
1572060 Water Use Monitoring	2,000.00
1572070 Fountain Maintenance	725.00
Total 1160000 Field Operations	\$ 155,696.03
Total Expenses	\$ 223,899.89
Net Cash Flow	\$ 144,392.91

Hacienda Lakes CDD

Balance Sheet

As of July 31, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1101000 Cash Checking 0672	259,097.56
2151000 Revenue Trust Acct 1003-Series 2014	853,696.36
2151001 Interest Trust Fund 1000-Series 2014	0.00
2151004 Reserve Trust Fund 1007 Series 2014	411,796.88
2151005 Sinking Trust Acct 1005 Series 2014	0.00
2151006 Assmnt Prepayment 1006 - Series 2014	453,855.20
3572000 Note Payment-Series 2015 (deleted)	0.00
4151000 Revenue TrustAcct 3000-Series 2016	621,647.18
4151001 Interest Trust 3003 Fund-Series 2016	0.00
4151004 Reserve Trust Fund 3005 Series 2016	603,221.88
4151005 Sinking Trust Acct 3004 -Series 2016	0.00
4151006 Cost of Issuance - Series 2016	0.00
4151007 Assmnt Prepayment 3006 Series 2016	14,314.58
8151030 DS2014 Construction Trust Fund	15.01
8151040 DS2015 Construction Trust Fund (deleted)	0.00
8151050 DS2016 3001 Construction Trust Fund	2,996.46
Total Bank Accounts	\$ 3,220,641.11
Accounts Receivable	
2121000 Assessments Receivable 201	0.00
2125000 Interest Receivable	0.00
Total Accounts Receivable	\$ 0.00
Other Current Assets	
1155000 Prepaid Items	0.00
1156100 Utility Deposits	3,185.00
12100 Exchange	0.00
151040 Note Payment Trust Account	0.00
Total Other Current Assets	\$ 3,185.00
Total Current Assets	\$ 3,223,826.11
Fixed Assets	
9164900 Infrastructure	3,097,082.14
9164901 Roads	-3,097,082.14
Total Fixed Assets	\$ 0.00
TOTAL ASSETS	\$ 3,223,826.11

Hacienda Lakes CDD

Balance Sheet

As of July 31, 2020

	<u>TOTAL</u>
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1202000 Accounts Payable	11,113.10
2202000 Account Payable 201	-10,553.62
Total Accounts Payable	\$ 559.48
Other Current Liabilities	
1223000 1223000 - Unearned Revenue	0.00
2223000 2223000 - Unearned Revenue	0.00
8205000 Contracts Payable	0.00
Due to/from Accounts	-0.01
0021600 Due to Other Fund	4,775.20
1166000 Due from Other Funds	1,150.90
1207001 DTDF - Due to 2014 Debt Service Fund	52,719.47
1207002 DTDF - Due to 2016 Debt Service Fund	-57,997.02
1581000 Transfer Out	-7,573.00
2131001 Due From GF to DSF (201)	180,567.29
2160000 Due Other Fund	-196,194.00
2260000 Due to Other Funds	-38,789.00
2581000 DS2014 Interfund Transfer-Out	0.00
3581000 DS2015 Interfund Transfer - Out	0.00
4131001 Due from GF to DSF (401)	59,307.01
4381000 DS2016 Interfund Transfer-In	4,180.88
4581000 DS2016 Interfund Transfer - Out	-3,897.08
8381000 Interfund Transfer In 301	2,361.93
8581000 Interfund Transfer Out 301	0.00
9581000 Interfund Transfer Out	-0.14
Total Due to/from Accounts	\$ 612.43
Total Other Current Liabilities	\$ 612.43
Total Current Liabilities	\$ 1,171.91
Total Liabilities	\$ 1,171.91
Equity	
120000 Retained Earnings	296,921.10
1271000 Fund Balance- Unreserved	10,591.00
2271000 DS Fund Balance Unreserved	603,456.00
30000 Opening Balance Equity	0.00
4271000 2016 DS Fund Balance Unreserved	613,431.87
8271000 Fund Balance Unreserved	645.00
Net Income	1,697,609.23
Total Equity	\$ 3,222,654.20
TOTAL LIABILITIES AND EQUITY	\$ 3,223,826.11

EXHIBIT 13

**HACIENDA LAKES
COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA**

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Hacienda Lakes Community Development District
Collier County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Hacienda Lakes Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2019, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 8, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

July 8, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Hacienda Lakes Community Development District, Collier County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$2,707,075).
- The change in the District's total net position in comparison with the prior fiscal year was (\$18,158), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2019, the District's governmental funds reported combined ending fund balances of \$1,321,629, an increase of \$93,505 in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for deposits and prepaids, restricted for debt service and capital projects and the remainder is unassigned fund balance.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, debt service and capital projects funds. All funds are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year. There is no such deficit reflected in the governmental fund statements. The deficit primarily relates to capital outlay which has been financed through the issuance of long term debt but is not owned or maintained by the District.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2019	2018
Current and other assets	\$ 1,560,850	\$ 1,470,271
Capital assets, net of depreciation	15,848,851	16,315,524
Total assets	17,409,701	17,785,795
Current liabilities	682,753	692,577
Long-term liabilities	19,434,023	19,782,135
Total liabilities	20,116,776	20,474,712
Net position		
Net investment in capital assets	(3,585,172)	(3,466,611)
Restricted	842,444	767,103
Unrestricted	35,653	10,591
Total net position	\$ (2,707,075)	\$ (2,688,917)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2019	2018
Revenues:		
Program revenues		
Charges for services	\$ 1,823,931	\$ 1,759,545
Operating grants and contributions	3,740	2,796
Capital grants and contributions	3	1,457
Total revenues	1,827,674	1,763,798
Expenses:		
General government	112,961	97,278
Maintenance and operations	656,849	646,006
Interest	1,076,022	1,092,013
Total expenses	1,845,832	1,835,297
Change in net position	(18,158)	(71,499)
Net position, beginning	(2,688,917)	(2,617,418)
Net position, ending	\$ (2,707,075)	\$ (2,688,917)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$1,845,832. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, increased during the fiscal year as a result of an increase in assessments for debt service. In total, expenses, including depreciation, increased from the prior fiscal year, the majority of the increase was the result of an increase in maintenance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2019, the District had \$17,248,870 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$1,400,019 has been taken, which resulted in a net book value of \$15,848,841. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2019, the District had \$19,485,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEARS BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will increase as the infrastructure project is completed.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Hacienda Lakes Community Development District's Finance Department at 707 Orchid Drive, Suite 100, Naples, Florida 34102.

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 159,418
Due from other government	6,815
Prepaid expense	3,680
Deposits	3,185
Restricted assets:	
Investments	1,387,752
Capital assets:	
Nondepreciable	3,248,671
Depreciable, net	<u>12,600,180</u>
Total assets	<u>17,409,701</u>
 LIABILITIES	
Accounts payable	25,463
Unearned revenue	213,758
Accrued interest payable	443,532
Non-current liabilities:	
Due within one year	365,000
Due in more than one year	<u>19,069,023</u>
Total liabilities	<u>20,116,776</u>
 NET POSITION	
Net investment in capital assets	(3,585,172)
Restricted for debt service	839,921
Restricted for capital projects	2,523
Unrestricted	<u>35,653</u>
Total net position	<u>\$ (2,707,075)</u>

See notes to the financial statements

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

<u>Functions/Programs</u>	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
Primary government:					
Governmental activities:					
General government	\$ 112,961	\$ 112,961	\$ -	\$ -	\$ -
Maintenance and operations	656,849	217,637	-	3	(439,209)
Interest on long-term debt	1,076,022	1,493,333	3,740	-	421,051
Total governmental activities	<u>1,845,832</u>	<u>1,823,931</u>	<u>3,740</u>	<u>3</u>	<u>(18,158)</u>
					Change in net position (18,158)
					Net position - beginning (2,688,917)
					<u>Net position - ending \$ (2,707,075)</u>

See notes to the financial statements

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 159,418	\$ -	\$ -	\$ 159,418
Investments	-	1,385,229	2,523	1,387,752
Due from other government	881	5,934	-	6,815
Due from other funds	-	67,215	-	67,215
Prepaid expenses	3,680	-	-	3,680
Deposits	3,185	-	-	3,185
Total assets	<u>\$ 167,164</u>	<u>\$ 1,458,378</u>	<u>\$ 2,523</u>	<u>\$ 1,628,065</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 25,463	\$ -	\$ -	\$ 25,463
Unearned revenue	38,833	174,925	-	213,758
Due to other funds	67,215	-	-	67,215
Total liabilities	<u>131,511</u>	<u>174,925</u>	<u>-</u>	<u>306,436</u>
Fund balances:				
Nonspendable:				
Deposits and prepaid expenses	6,865	-	-	6,865
Restricted for:				
Debt service	-	1,283,453	-	1,283,453
Capital projects	-	-	2,523	2,523
Unassigned	28,788	-	-	28,788
Total fund balances	<u>35,653</u>	<u>1,283,453</u>	<u>2,523</u>	<u>1,321,629</u>
Total liabilities and fund balances	<u>\$ 167,164</u>	<u>\$ 1,458,378</u>	<u>\$ 2,523</u>	<u>\$ 1,628,065</u>

See notes to the financial statements

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

Fund balance - governmental funds \$ 1,321,629

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net assets of the government as a whole.

Cost of capital assets	17,248,870	
Accumulated depreciation	<u>(1,400,019)</u>	15,848,851

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(443,532)	
Unamortized original issuance discount	50,977	
Bonds payable	<u>(19,485,000)</u>	<u>(19,877,555)</u>
Net position of governmental activities		<u><u>\$ (2,707,075)</u></u>

See notes to the financial statements

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	\$ 330,598	\$ 1,493,333	\$ -	\$ 1,823,931
Interest	-	3,740	3	3,743
Total revenues	330,598	1,497,073	3	1,827,674
EXPENDITURES				
Current:				
General government	108,853	4,108	-	112,961
Maintenance and operations	190,176	-	-	190,176
Debt Service:				
Principal	-	350,000	-	350,000
Interest	-	1,081,032	-	1,081,032
Total expenditures	299,029	1,435,140	-	1,734,169
Excess (deficiency) of revenues over (under) expenditures	31,569	61,933	3	93,505
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(6,507)	4,632	1,875	-
Total other financing sources (uses)	(6,507)	4,632	1,875	-
Net change in fund balances	25,062	66,565	1,878	93,505
Fund balances - beginning	10,591	1,216,888	645	1,228,124
Fund balances - ending	\$ 35,653	\$ 1,283,453	\$ 2,523	\$ 1,321,629

See notes to the financial statements

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Net change in fund balances - total governmental funds	\$	93,505
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Amounts reported for governmental activities in the statement of activities are different because:

Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.		350,000
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(466,673)
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(1,888)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.		<u>6,898</u>
Change in net position of governmental activities	\$	<u><u>(18,158)</u></u>

See notes to the financial statements

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Hacienda Lakes Community Development District ("District") was created on September 19, 2013 by Ordinance No.2013-36 of the Collier County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Board members are elected on an at large basis by the owners of property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2019, four of the five Board members are affiliated with the Hacienda Lakes of Naples, LLC (the "Developer").

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefitted lands within the District. Assessments are levied to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual operations and maintenance assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, any unspent proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Infrastructure of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure – roadways, drainage	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2019:

	Amortized Cost	Credit Risk	Maturities
US Bank Money Market 5 - Ct	\$ 1,387,752	N/A	Not available
Total Investments	<u>\$ 1,387,752</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2019 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 67,215
Debt service	67,215	-
Total	<u>\$ 67,215</u>	<u>\$ 67,215</u>

The balance between the general and debt service funds relates to debt assessments collected by the general fund that have not yet been transferred to the debt service funds.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress - Tract B - Series 2016 project	\$ 3,248,671	\$ -	\$ -	\$ 3,248,671
Total capital assets, not being depreciated	<u>3,248,671</u>	<u>-</u>	<u>-</u>	<u>3,248,671</u>
Capital assets, being depreciated				
Infrastructure - roadways, drainage (Tract A)	14,000,199	-	-	14,000,199
Total capital assets, being depreciated	<u>14,000,199</u>	<u>-</u>	<u>-</u>	<u>14,000,199</u>
Less accumulated depreciation for:				
Infrastructure - roadways, drainage (Tract A)	(933,346)	(466,673)	-	(1,400,019)
Total accumulated depreciation	<u>(933,346)</u>	<u>(466,673)</u>	<u>-</u>	<u>(1,400,019)</u>
Total capital assets, being depreciated, net	<u>13,066,853</u>	<u>(466,673)</u>	<u>-</u>	<u>12,600,180</u>
Governmental activities capital assets	<u>\$ 16,315,524</u>	<u>\$ (466,673)</u>	<u>\$ -</u>	<u>\$ 15,848,851</u>

NOTE 6 – CAPITAL ASSETS (Continued)

During the prior fiscal year, the Developer contributed \$1,200,141 of assets to the District. Of that amount, \$548,469 may be reimbursed to the Developer from a future debt issuance. As it is uncertain if this will occur, no liability has been recorded in the financial statements.

NOTE 7 – LONG-TERM LIABILITIES

Series 2014

On April 3, 2014, the District issued \$10,950,000 of Special Assessment Bonds, Series 2014 consisting of \$4,900,000 Term Bond due on May 1, 2034 with a fixed interest rate of 6.25% and \$6,050,000 Term Bond due on May 1, 2044 with a fixed interest rate of 6.50%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2015 through May 1, 2044.

The Series 2014 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. See Note 13 for additional information subsequent to fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019.

Series 2016

On August 16, 2016, the District issued \$9,870,000 of Series 2016 Special Assessment Bonds, consisting of various term bonds with maturities ranging from May 1, 2021 to May 1, 2046 and interest rates ranging from 3.375% to 4.625%. The Bonds were issued to pay off the Series 2015 BAN and finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2017 through May 1, 2046.

The Series 2016 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. See Note 13 for additional information subsequent to fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2014	\$ 10,310,000	\$ -	\$ 165,000	\$10,145,000	\$ 175,000
Series 2016	9,525,000	-	185,000	9,340,000	190,000
Original issuance discount	(52,865)	-	(1,888)	(50,977)	-
Total	\$ 19,782,135	\$ -	\$ 348,112	\$19,434,023	\$ 365,000

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2019, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2020	\$ 365,000	\$ 1,066,713	\$ 1,431,713
2021	380,000	1,049,363	1,429,363
2022	400,000	1,031,219	1,431,219
2023	420,000	1,011,087	1,431,087
2024	440,000	989,826	1,429,826
2025-2029	2,580,000	4,584,470	7,164,470
2030-2034	3,390,000	3,805,845	7,195,845
2035-2039	4,465,000	2,756,112	7,221,112
2040-2044	5,900,000	1,326,182	7,226,182
2045-2046	1,145,000	80,012	1,225,012
Total	<u>\$ 19,485,000</u>	<u>\$ 17,700,829</u>	<u>\$ 37,185,829</u>

NOTE 8 – DEVELOPER TRANSACTIONS

The Developers owns the majority of land within the District, therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

NOTE 9 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developers, the loss of which could have a material adverse effect on the District's operations.

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 12 – SUBSEQUENT EVENTS

Bond Payments

Subsequent to fiscal year end, the District prepaid a total of \$270,000 of the Series 2014 Bonds and \$15,000 of the Series 2016 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indentures.

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 325,507	\$ 330,598	\$ 5,091
Total revenues	<u>325,507</u>	<u>330,598</u>	<u>5,091</u>
EXPENDITURES			
Current:			
General government	114,451	108,853	5,598
Maintenance and operations	211,056	190,176	20,880
Total expenditures	<u>325,507</u>	<u>299,029</u>	<u>26,478</u>
Excess (deficiency) of revenues over (under) expenditures	-	31,569	31,569
OTHER FINANCING SOURCES			
Transfers in (out)	-	(6,507)	(6,507)
Total other financing sources	<u>-</u>	<u>(6,507)</u>	<u>(6,507)</u>
Net change in fund balance	<u>\$ -</u>	25,062	<u>\$ 25,062</u>
Fund balance - beginning		<u>10,591</u>	
Fund balance - ending		<u>\$ 35,653</u>	

See notes to required supplementary information

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2019.



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Hacienda Lakes Community Development District
Collier County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Hacienda Lakes Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated July 8, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted a matter that we reported to management of the District in a separate letter dated July 8, 2020.

The District's response to the finding identified in our audit is described in the accompanying Management Letter. We did not audit the District's response and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

July 8, 2020



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Hacienda Lakes Community Development District
Collier City, Florida

We have examined Hacienda Lakes Community Development District, Collier City, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Hacienda Lakes Community Development District, Collier City, Florida and is not intended to be and should not be used by anyone other than these specified parties.

July 8, 2020



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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Hacienda Lakes Community Development District
Collier County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Hacienda Lakes Community Development District, Collier County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated July 8, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated July 8, 2020, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Hacienda Lakes Community Development District, Collier County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Hacienda Lakes Community Development District, Collier County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

July 8, 2020

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

2019-01 Adjusting Journal Entries:

Observation: During the audit it was necessary to propose numerous journal entries to correct account balances for financing reporting.

Recommendation: We recommend that management ensure that accounts are reconciled during the year to ensure appropriate recording of transactions.

Management Response: District Management and the District's Independent Accounting Firm have access to the District financials in real time through Quickbooks on-line. This will allow for rapid reconciliation of accounts during the current fiscal year. District Management and the Independent Accounting Firm will perform a trial balance across all classes on a quarterly basis and make appropriate adjustments. District Management and the Independent Accounting Firm will also close out the District financials for the current fiscal year on September 30th and perform a trial balance on all account classes before submitting to the Auditor.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2018-01: Adjusting Journal Entries

Current Status: Matter has not been resolved. See finding no. 2019-01 above.

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018, except as noted above.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019, except as noted above.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.