

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 19, 2019, 9:00 a.m.
8490 Vaile Circle
Naples, Florida 34114

I. Roll Call.

II. Public Comments on Agenda Items.

III. Organizational Matters:

A. Public Hearing to Consider FY 2019-2020 Budget and Levying of Assessments

- Open Public Hearing
- Public Comment
- Consideration of Resolution 2019-2 relating to the Annual Appropriations and Adopting the FY 2019-2020 Budget Exhibit 1
- Consideration of Resolution 2019-3 relating to Levying a Non-Ad Valorem Operations and Maintenance Assessments and Debt Assessments FY 2019-2020 Exhibit 2
- Close Public Hearing
- Affidavit of Publication Exhibit 3
- Letter to County Manager Exhibit 4
- Affidavit of Mailing Exhibit 5

B. Consideration of Resolution 2019-4 relating to the FY 2019-2020 designation of Officers for the District and providing for an effective date. Exhibit 6

C. Consideration of Resolution 2019-5 Adopting the FY 2019-2020 Meeting Schedule. Exhibit 7

IV. Administrative Matters

- A.** Approval of Minutes from the May 15, 2019 Meeting. Exhibit 8
- B.** Approval of FIA Insurance Quote Exhibit 9
- C.** Approval of Hacienda Lakes CDD Quit Claim Deed to Toll Brothers Exhibit 10
- D.** Approval of Toll Brothers Quit Claim Deed to Hacienda Lakes CDD Exhibit 11

V. Business Matters

None to report at this time.

VI. Financial Matters

- | | | |
|-----------|---|------------|
| A. | Acceptance of July 2019 Financial Statements. | Exhibit 12 |
| B. | Acceptance of FY 2017-18 Audit | Exhibit 13 |
| C. | Ratification of Audit Management Letter | Exhibit 14 |

VII. Staff Reports.

- A. Manager.
- B. Legal Counsel.
- C. Engineer.

VIII. Public Comments.

IX. Supervisors' Requests.

X. Adjournment.

EXHIBIT 1

RESOLUTION 2019-2
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,
2019, AND ENDING SEPTEMBER 30, 2020, 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, 2019, 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 20, 2019, the Board set August 19, 2019, 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, 2019 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 2018-2019 and/or revised projections for Fiscal Year 2019-2020.
- 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, 2020, as Adopted by the Board of Supervisors on August 19, 2019

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, 2019, and ending September 30, 2020 the sum of \$1,798,274.00 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	\$ 370,707.00
DEBT SERVICE FUND	\$1,427,567.00
Total All Funds	\$1,798,274.00

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 2019-2020 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 2019-3]
\$ [See Assessment Levy Resolution 2019-3]

- 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 19th day of August, 2019.

Hacienda Lakes Community Development District

Robert Mulhere
Chairman

Attest:

G. Russell Weyer, Secretary

EXHIBIT A

**Hacienda Lakes Community Development District
Proposed FY 2019-2020 Budget**

Fiscal Year Budget

REVENUES

ON-ROLL ASSESSMENTS	\$	214,876	798 Platted Lots Esplanade, Azure & Sapphire Lakes
DEVELOPER CONTRIBUTIONS	\$	155,830	Balance of Unplatted Acres
INTEREST REVENUE		-	
MISCELLANEOUS REVENUE		-	
TOTAL REVENUES	\$	370,707	

EXPENDITURES

ADMINISTRATIVE

BOARD OF SUPERVISORS PAYROLL	\$	8,000	8 meetings @ \$1,000 each
PAYROLL TAXES		1,429	17.86%
PAYROLL SERVICE FEE		897	11.21%
MANAGEMENT CONSULTING SERVICES		36,000	\$3,000/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		-	None This Year
AUDITING		6,500	2017-18 Audit - May Come Down
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		10,000	Coleman Yovanovich & Koester
ENGINEERING SERVICES - General		10,000	Hole Montes
NEW ASSESSMENT METHODOLOGY		-	
WEBSITE HOSTING & ADMINISTRATION		1,200	Required by State Law - Per VGlobal Contract Price
MISCELLANEOUS SERVICES		-	
TOTAL ADMINISTRATIVE EXPENDITURES	\$	109,151	

FIELD OPERATIONS

FIELD OPERATIONS MANAGEMENT STAFF	\$	-	
LANDSCAPING & FIELD MAINTENANCE		84,000	\$6,500 a month
LANDSCAPE REPLACEMENT		15,000	Replacement program has settled down
LANDSCAPE MULCHING		15,000	Mulching twice a year @ \$10,000 each
IRRIGATION REPAIRS		20,000	Approximately \$1,000/month
SOD REPLACEMENT		20,000	Replace starting at east end
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	
ELECTRICITY		12,000	Approximately \$1,000/month
FOUNTAINS		1,500	
WATER USE MONITORING		2,400	Cardno Entrix @ \$200/month
ENTRY MONUMENTS MAINTENANCE		1,500	Pressure Cleaning, Painting, etc.
HOLIDAY DECORATIONS		6,000	
WETLAND MONITORING		1,500	Approximatly \$100/month
STREET SWEEPING		3,600	\$299/month
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	\$	261,556	
TOTAL EXPENDITURES	\$	370,707	

**Hacienda Lakes Community Development District
Debt Service Fund - Series 2014 Bonds
FY 2019-2020 Proposed Budget**

REVENUE (1)

Balance in Account (May 2, 2018)	\$	156,444.08
Assessment Off-Roll	\$	4,767.44
Assessment On-Roll	\$	819,576.93
Debt Service Reserve - Developer November Pmt.	\$	170,649.67
Discounts	\$	-
Total Revenue	\$	1,151,438.12

EXPENDITURES

INTEREST EXPENSE

November 1, 2019	\$	327,093.75
May 1, 2020	\$	327,093.75
November 1, 2020	\$	321,625.00

PRINCIPAL

May 1, 2019	\$	175,000.00
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Total Expenditures	\$	1,150,812.50
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Excess Revenues over Expenditures	\$	625.62
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Allocation of Maximum Annual Debt Service

Single Family Land Use	Units	Net Assessment		Total
			Per Unit	
42'	146	\$	1,664.79	\$ 243,059.34
52'	175	\$	1,872.05	\$ 327,608.75
62'	122	\$	2,079.31	\$ 253,675.82
Total FY 2015-2016	443			\$ 824,343.91

On Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
			Per Unit	
42'	146	\$	1,664.79	\$ 243,059.34
52'	198	\$	1,872.05	\$ 370,665.90
62'	99	\$	2,079.31	\$ 205,851.69
Total FY 2015-2016	443			\$ 819,576.93

Off Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
			Per Unit	
Developer Annual True Up Payment		\$		4,767.44
Total FY 2015-2016		\$		4,767.44
Total			\$	824,344.37

(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.

Hacienda Lakes Community Development District
Debt Service Fund - Series 2016 Bonds
FY 2019-2020 Proposed Budget

REVENUE (1)

Balance in Account (May 2, 2019)	\$	156,650.98	
Assessment Off-Roll	\$	158,441.52	
Assessment On-Roll	\$	444,781.00	
Debt Service Reserve - Developer November Pmt.	\$	57,997.00	Toll Nov. 2019
Discounts	\$	-	
Total Revenue	\$	817,870.50	

EXPENDITURES

INTEREST EXPENSE			
November 1, 2019	\$	207,550.00	
May 1, 2020	\$	207,550.00	
November 1, 2020	\$	204,343.75	
PRINCIPAL			
May 1, 2020	\$	190,000.00	
Total Expenditures	\$	809,443.75	
Excess Revenues over Expenditures	\$	8,426.75	

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	192	\$ 941.61	\$	180,789.12
52' - Sapphire Cove	75	\$ 1,374.60	\$	103,095.00
Total FY 2018-2019			\$	603,222.52

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	102	\$ 941.61	\$	96,044.22
52' - Sapphire Cove	75	\$ 1,374.60	\$	103,095.00
Total FY 2018-2019			\$	444,781.00

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			\$	158,441.52
Total			\$	603,222.52

(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.

EXHIBIT 2

RESOLUTION 2019-3

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 2018-2019; 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 2019/2020 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 2019/2020; 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, 2019 through September 30, 2020), will amount to \$370,707.00; 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, 2019	\$46,671.90
	April 1, 2020	\$46,671.90
		\$93,343.79
30 Lord's Way LLC	October 1, 2019	\$0.00
	April 1, 2020	\$0.00
		\$0.00
Taylor Morrison of Florida LLC	October 1, 2019	\$7,300.70
	April 1, 2020	\$7,300.70
		\$14,601.40
Toll Brothers, Inc.	October 1, 2019	\$22,654.16
	April 1, 2020	\$22,654.16
		\$45,308.32

HLCDD OFF Roll Debt Assessments

Land Owner	Date Due	Amount Due
Taylor Morrison of Florida LLC	November 1, 2019	\$175,417.11
	May 1, 2020	\$0.00
		\$175,417.11
Toll Brothers, Inc.	November 1, 2019	\$57,997.00
	May 1, 2020	\$158,441.22
		\$216,438.22
Lord's Way 30 LLC	November 1, 2019	\$0.00
	May 1, 2020	\$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 2019-2020 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 19th day of August, 2019, 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 2019-2020 Budget

	Fiscal Year Budget	
REVENUES		
ON-ROLL ASSESSMENTS	\$ 217,454	787 Platted Lots Esplanade, Azure & Sapphire Lakes
OFF ROLL DEVELOPER ASSESSMENTS	\$ 153,252	Balance of Unplatted Acres
INTEREST REVENUE	-	
MISCELLANEOUS REVENUE	-	
TOTAL REVENUES	\$ 370,707	
EXPENDITURES		
ADMINISTRATIVE		
BOARD OF SUPERVISORS PAYROLL	\$ 8,000	8 meetings @ \$1,000 each
PAYROLL TAXES	1,429	17.86%
PAYROLL SERVICE FEE	897	11.21%
MANAGEMENT CONSULTING SERVICES	36,000	\$3,000/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	-	None This Year
AUDITING	6,500	2017-18 Audit - May Come Down
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	10,000	Coleman Yovanovich & Koester
ENGINEERING SERVICES - General	10,000	Hole Montes
NEW ASSESSMENT METHODOLOGY	-	
WEBSITE HOSTING & ADMINISTRATION	1,200	Required by State Law - Per VGlobal Contract Price
MISCELLANEOUS SERVICES	-	
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 109,151	
FIELD OPERATIONS		
FIELD OPERATIONS MANAGEMENT STAFF	\$ -	
LANDSCAPING & FIELD MAINTENANCE	84,000	\$6,500 a month
LANDSCAPE REPLACEMENT	15,000	Replacement program has settled down
LANDSCAPE MULCHING	15,000	Mulching twice a year @ \$10,000 each
IRRIGATION REPAIRS	20,000	Approximately \$1,000/month
SOD REPLACEMENT	20,000	Replace starting at east end
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	
ELECTRICITY	12,000	Approximately \$1,000/month
FOUNTAINS	1,500	
WATER USE MONITORING	2,400	Cardno Entrix @ \$200/month
ENTRY MONUMENTS MAINTENANCE	1,500	Pressure Cleaning, Painting, etc.
HOLIDAY DECORATIONS	6,000	
WETLAND MONITORING	1,500	Approximatly \$100/month
STREET SWEEPING	3,600	\$299/month
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	\$ 261,556	
TOTAL EXPENDITURES	\$ 370,707	

EXHIBIT B

HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT FY2018-2019 ASSESSMENT ROLL

ESPLANADE			O&M	DEBT	TOTAL
LOT #	PROPERTY ID	OWNER OF RECORD	ASSESSMENT	ASSESSMENT	ASSESSMENT
LOT 1	31347851224	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 2	31347851240	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 3	31347851266	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 4	31347851282	MATTHEW M & SUSAN M HINDERMAN	\$301.10	\$2,023.84	\$2,324.94
LOT 5	31347851305	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 6	31347851321	BRUNO & MARIA LAROCHE	\$376.38	\$2,247.90	\$2,624.28
LOT 7	31347851347	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 8	31347851363	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 9	31347851389	DENNIS A & JOANNE M SANDBLOM	\$225.83	\$1,799.77	\$2,025.60
LOT 10	31347851402	AHRENS LIVING TRUST	\$225.83	\$1,799.77	\$2,025.60
LOT 11	31347851428	MICHAEL & RUTH TRZCIENSKI	\$301.10	\$2,023.84	\$2,324.94
LOT 12	31347851444	TAMERA CRENSHAW	\$301.10	\$2,023.84	\$2,324.94
LOT 13	31347851460	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 14	31347851486	THOMAS G & CAROLE A O'BRIEN & TRACIELYN A RYDZEWSKI	\$301.10	\$2,023.84	\$2,324.94
LOT 15	31347851509	JEFFREY R & SUSAN C SHIKOLUK	\$301.10	\$2,023.84	\$2,324.94
LOT 16	31347851525	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 17	31347851541	LEE H & FRANCINE M MAMBUCA	\$301.10	\$2,023.84	\$2,324.94
LOT 18	31347851567	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 19	31347851583	THOMAS J & ELIZABETH T ARAGNO	\$301.10	\$2,023.84	\$2,324.94
LOT 20	31347851606	THOMAS S & JULIA A LANNON	\$301.10	\$2,023.84	\$2,324.94
LOT 21	31347851622	JOSE A & GLORIA M TORRES	\$301.10	\$2,023.84	\$2,324.94
LOT 22	31347851648	BRUCE & LORETTE BURSTEIN	\$301.10	\$2,023.84	\$2,324.94
LOT 23	31347851664	PATRICK J MCCAIN	\$301.10	\$2,023.84	\$2,324.94
LOT 24	31347851680	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 25	31347851703	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 26	31347851729	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 27	31347851745	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 28	31347851761	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 29	31347851787	PAUL A WALKER & WILLIAM J RAY	\$301.10	\$2,023.84	\$2,324.94
LOT 30	31347851800	JOHN P JOHANNEMANN	\$301.10	\$2,023.84	\$2,324.94
LOT 31	31347851826	RALPH E & LILIANA M HARPER	\$301.10	\$2,023.84	\$2,324.94
LOT 32	31347851842	CLARK REVOCABLE TRUST	\$301.10	\$2,023.84	\$2,324.94
LOT 33	31347851868	STEVEN & KATRINA DAVISSON	\$301.10	\$2,023.84	\$2,324.94
LOT 34	31347851884	FERRIE FLORIDA TRUST	\$301.10	\$2,023.84	\$2,324.94
LOT 35	31347851907	BOOTHBY REVOCABLE TRUST	\$301.10	\$2,023.84	\$2,324.94
LOT 36	31347851923	L & J L PAULDING JT REV TRUST	\$301.10	\$2,023.84	\$2,324.94
LOT 37	31347851949	MICHAEL C & ELLEN D SHAPIRO	\$301.10	\$2,023.84	\$2,324.94

LOT 38	31347851965	JOSE JUDAS GUTIERREZ & ANTONIO AMADOR VEGA	\$301.10	\$2,023.84	\$2,324.94
LOT 39	31347851981	THOMAS M SLOAN & RONALD S PALADINO	\$301.10	\$2,023.84	\$2,324.94
LOT 40	31347852003	GRUPA, CHARLES B=& JAYNE L	\$301.10	\$2,023.84	\$2,324.94
LOT 41	31347852029	PAUL M & LAURA ANN & MATTHEW P MESSINA	\$301.10	\$2,023.84	\$2,324.94
LOT 42	31347852045	WITTMAN REVOCABLE TRUST	\$301.10	\$2,023.84	\$2,324.94
LOT 43	31347852061	WAYNE & DEBORAH MARTIN	\$301.10	\$2,023.84	\$2,324.94
LOT 44	31347852087	ANTHONY M & FRANCES G GERMANA	\$301.10	\$2,023.84	\$2,324.94
LOT 45	31347852100	DOUG & MEGAN GUIDISH	\$301.10	\$2,023.84	\$2,324.94
LOT 46	31347852126	HAROLD A & MELANIE L RUBIN	\$301.10	\$2,023.84	\$2,324.94
LOT 47	31347852142	LEONARD SZWAJKOWSKI	\$301.10	\$2,023.84	\$2,324.94
LOT 48	31347852168	RYAN K & DENISE WILLIAMS	\$301.10	\$2,023.84	\$2,324.94
LOT 49	31347852184	SUSAN L=& CHARLES M DEIGER	\$301.10	\$2,023.84	\$2,324.94
LOT 50	31347852207	CYNTHIA BALDUZZI	\$301.10	\$2,023.84	\$2,324.94
LOT 51	31347852223	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 52	31347852249	JIM & SUSAN SPISSO TRUST	\$301.10	\$2,023.84	\$2,324.94
LOT 53	31347852265	RANDALL K & RITA J FOSTER	\$301.10	\$2,023.84	\$2,324.94
LOT 54	31347852281	JOHN T & LAURA A MAHAN	\$376.38	\$0.00	\$376.38
LOT 55	31347852304	JAMES A & SHARMAN L SAFFOLD	\$376.38	\$2,247.90	\$2,624.28
LOT 56	31347852320	JOHN W & TINA LOUISE LIQUORI-CODY	\$376.38	\$2,247.90	\$2,624.28
LOT 57	31347852346	W M MCCORMACK REV TRUST & JO ANN KRIGER FAMILY TRUST	\$376.38	\$2,247.90	\$2,624.28
LOT 58	31347852362	HENRY T BOTHE & GWENDOLYN IRENE AUSTIN	\$376.38	\$2,247.90	\$2,624.28
LOT 59	31347852388	VANHULL PROPERTIES LLC	\$376.38	\$2,247.90	\$2,624.28
LOT 60	31347852401	FREDERICK C & JILL H KUEHN	\$301.10	\$2,023.84	\$2,324.94
LOT 61	31347852427	DARRYL E & DEBRA J GALLETTI	\$301.10	\$2,023.84	\$2,324.94
LOT 62	31347852443	LORA LANG & ALANE TARATUSKA & MARLINE TARATUSKY	\$301.10	\$2,023.84	\$2,324.94
LOT 63	31347852469	PATRICIA GORDON	\$301.10	\$2,023.84	\$2,324.94
LOT 64	31347852485	MIDLAND IRA INC & PAULINE RENAULT THOMAS IRA	\$301.10	\$2,023.84	\$2,324.94
LOT 65	31347852508	LAURA RIVELA	\$301.10	\$2,023.84	\$2,324.94
LOT 66	31347852524	JOHN T & ROSE M LEE-GAUGHAN	\$301.10	\$2,023.84	\$2,324.94
LOT 67	31347852540	JOSEPH V & MAUREEN G SPAVENTO	\$301.10	\$2,023.84	\$2,324.94
LOT 68	31347852566	DENICE E PERNA & LINDA M COSTELLO	\$301.10	\$2,023.84	\$2,324.94
LOT 69	31347852582	TERRY & MARIA N ROSENSTOCK	\$301.10	\$2,023.84	\$2,324.94
LOT 70	31347852605	MARK & SHARON M OPALACZ	\$301.10	\$2,023.84	\$2,324.94
LOT 71	31347852621	LINCOLN E & SUWANNEE BLACK JR	\$301.10	\$2,023.84	\$2,324.94
LOT 72	31347852647	GREGORY & MARY J EATON	\$301.10	\$2,023.84	\$2,324.94
LOT 73	31347852663	PVK & NVK REVOCABLE TRUST % PAUL D VANDER KELEN	\$376.38	\$2,247.90	\$2,624.28
LOT 74	31347852689	EVANS, TERRI	\$376.38	\$2,247.90	\$2,624.28
LOT 75	31347852702	CHRISTINE M A & MARK E ADKINS	\$376.38	\$2,247.90	\$2,624.28
LOT 76	31347852728	LEONARD J & SUSAN D RIZZO	\$376.38	\$2,247.90	\$2,624.28
LOT 77	31347852744	CLAUDIO G & JANICE M PEDRAITA	\$376.38	\$2,247.90	\$2,624.28
LOT 78	31347852760	BRUNO & MARIA LAROCH	\$376.38	\$2,247.90	\$2,624.28
LOT 79	31347852786	JAMES A=& MICHELE L GAMBINO	\$376.38	\$2,247.90	\$2,624.28
LOT 80	31347852809	RIFAT, MOHAMED=& MAYADA	\$376.38	\$2,247.90	\$2,624.28
LOT 81	31347852825	VINCENT & MICHELE LABARBIERA	\$376.38	\$2,247.90	\$2,624.28
LOT 82	31347852841	JOSEPH M & MARIANNE P KHAYAT	\$376.38	\$2,247.90	\$2,624.28
LOT 83	31347852867	GEORGE C & JOY A WEYANT	\$376.38	\$2,247.90	\$2,624.28

LOT 84	31347852883	THOMAS M & REBECCA K MCROBERTS	\$376.38	\$2,247.90	\$2,624.28
LOT 85	31347852906	STEVEN G PETERSON & DAVID A HOOGERP	\$376.38	\$2,247.90	\$2,624.28
LOT 86	31347852922	DANIEL HELFMAN & ANGELA LA SALLE FAMILY TRUST	\$376.38	\$2,247.90	\$2,624.28
LOT 87	31347852948	MICHAEL M & LUCIENNE E SMITH	\$376.38	\$2,247.90	\$2,624.28
LOT 88	31347852964	JOSEPH H & MARGARET M BRADFIELD	\$376.38	\$2,247.90	\$2,624.28
LOT 89	31347852980	JOHN D & DIANE VINCENT	\$376.38	\$2,247.90	\$2,624.28
LOT 90	31347853002	GERALD M & MELISSA A CULHANE	\$376.38	\$2,247.90	\$2,624.28
LOT 91	31347853028	JAMES L & JENNIFER S DROZDA	\$376.38	\$2,247.90	\$2,624.28
LOT 92	31347853044	MICHAEL BENTKJAER & QIUPING YU	\$376.38	\$2,247.90	\$2,624.28
LOT 93	31347853060	PETER A & CYNTHIA J MINA	\$376.38	\$2,247.90	\$2,624.28
LOT 94	31347853086	RENEE S SZABO & LOREN M STRAND	\$376.38	\$2,247.90	\$2,624.28
LOT 95	31347853109	THOMAS F & GERALDINE M GUKEIBERGER JR	\$376.38	\$2,247.90	\$2,624.28
LOT 96	31347853125	JACK W & LAUREN A LANDES	\$376.38	\$2,247.90	\$2,624.28
LOT 97	31347853141	RICHARD D & MADELYN J TEBALDI	\$376.38	\$2,247.90	\$2,624.28
LOT 98	31347853167	FRANCIS P & ANITA D'ANCONA	\$376.38	\$2,247.90	\$2,624.28
LOT 99	31347853183	RICHARD K MASON REV TRUST & LOLA MASON REV TRUST	\$376.38	\$2,247.90	\$2,624.28
LOT 100	31347853206	RICHARD D & FREDERICA L SCHALL	\$376.38	\$2,247.90	\$2,624.28
LOT 101	31347853222	ROBERT W & GAIL F FITCH JR	\$376.38	\$2,247.90	\$2,624.28
LOT 102	31347853248	ROBERT DALE & LYNN A WIEGE	\$376.38	\$2,247.90	\$2,624.28
LOT 103	31347853264	RANDY W & SHARON A HILDEBRANDT	\$376.38	\$2,247.90	\$2,624.28
LOT 104	31347853280	DOUGLAS R & MARGARET P MCPHERSON	\$376.38	\$2,247.90	\$2,624.28
LOT 105	31347853303	JON W & CATHERINE M FAY	\$376.38	\$2,247.90	\$2,624.28
LOT 106	31347853329	ANGELO & GEORGINA ARMINIO	\$376.38	\$2,247.90	\$2,624.28
LOT 107	31347853345	DALUISE LIVING TRUST	\$225.83	\$0.00	\$225.83
LOT 108	31347853361	KEVIN D & LAURIE P WEBB TRUST	\$225.83	\$1,799.77	\$2,025.60
LOT 109	31347853387	JAMES E & JANICE L MORROW	\$225.83	\$1,799.77	\$2,025.60
LOT 110	31347853400	DOOLEY, JOSEPH MICHAEL	\$225.83	\$1,799.77	\$2,025.60
LOT 111	31347853426	GI SELA E EMANUEL REV TRUST	\$225.83	\$1,799.77	\$2,025.60
LOT 112	31347853442	GREGORY J & HELEN A MONFORTON	\$225.83	\$1,799.77	\$2,025.60
LOT 113	31347853468	WILLIAM F & CAROL C TRACY	\$225.83	\$1,799.77	\$2,025.60
LOT 114	31347853484	D M & S WALDMAN REV LIV TRUST	\$225.83	\$1,799.77	\$2,025.60
LOT 115	31347853507	SANDORNE BUKNICZ	\$225.83	\$1,799.77	\$2,025.60
LOT 116	31347853523	FRANCIS X & MURIEL A KUEHN	\$225.83	\$1,799.77	\$2,025.60
LOT 117	31347853549	DENNIS & DEBORAH DIMUGNO	\$225.83	\$1,799.77	\$2,025.60
LOT 118	31347853565	SBOGOM INVESTMENTS LLC	\$225.83	\$1,799.77	\$2,025.60
LOT 119	31347853581	MARY ANN BEANLAND	\$225.83	\$1,799.77	\$2,025.60
LOT 120	31347853604	JOSEPH R & DIANA F BEREZO	\$225.83	\$1,799.77	\$2,025.60
LOT 121	31347853620	TIERNAN FAMILY REV TRUST	\$225.83	\$1,799.77	\$2,025.60
LOT 122	31347853646	JOSEPH D & CLARA A CORIO	\$225.83	\$1,799.77	\$2,025.60
LOT 123	31347853662	DEBORAH A TITOTA & ELIZABETH J DICK	\$225.83	\$1,799.77	\$2,025.60
LOT 124	31347853688	FRANK P & KARLA Y GIARRIZZI	\$225.83	\$1,799.77	\$2,025.60
LOT 125	31347853701	THOMAS G & CRISTINA A CONVERY	\$225.83	\$1,799.77	\$2,025.60
LOT 126	31347853727	FIVE STAR PROPERTIES SOUTH LLC	\$225.83	\$1,799.77	\$2,025.60
LOT 127	31347853743	JOSEPH & JACKIE D VASKO	\$225.83	\$1,799.77	\$2,025.60
LOT 128	31347853769	CYRUS S & JENNIFER L PATTERMANN	\$225.83	\$1,799.77	\$2,025.60
LOT 129	31347853785	SALVATORE M & ROBERTA M NATALE	\$225.83	\$1,799.77	\$2,025.60

LOT 130	31347853808	DAVID C & GAYE P MCDONALD	\$225.83	\$1,799.77	\$2,025.60
LOT 131	31347853824	LANETTE K KELLER	\$225.83	\$0.00	\$225.83
LOT 132	31347853840	JONATHAN M & RACHEL M BROWN	\$225.83	\$1,799.77	\$2,025.60
LOT 133	31347853866	WENDY & JAMES F SWEENEY	\$225.83	\$1,799.77	\$2,025.60
LOT 134	31347853882	PHILIP & CLAIRE RICH	\$225.83	\$1,799.77	\$2,025.60
LOT 135	31347853905	ELIZABETH A MC GUIRE	\$225.83	\$1,799.77	\$2,025.60
LOT 136	31347853921	DAVID MALAKOFF & CAROL SWARTZ	\$225.83	\$1,799.77	\$2,025.60
LOT 137	31347853947	VICTOR H & IRENE ARMENDARIZ	\$225.83	\$1,799.77	\$2,025.60
LOT 138	31347853963	CAROL M CORTESE	\$225.83	\$1,799.77	\$2,025.60
LOT 139	31347853989	JOHN & TRACY W CIAVARELLA	\$225.83	\$1,799.77	\$2,025.60
LOT 140	31347854001	THOMAS R & SHERICAN A LEOPOLD	\$225.83	\$1,799.77	\$2,025.60
LOT 141	31347854027	KENNETH J & CHERYL M HERNANDEZ	\$225.83	\$1,799.77	\$2,025.60
LOT 142	31347854043	DAVID L & NANCY J MCCANN	\$225.83	\$1,799.77	\$2,025.60
LOT 143	31347854069	DEBRA L YOUNG	\$225.83	\$1,799.77	\$2,025.60
LOT 144	31347854085	RONALD D & DONNA M KASE	\$225.83	\$1,799.77	\$2,025.60
LOT 145	31347854108	LOUIS E LAPPA JR & DONALD D LAUSCHE	\$225.83	\$1,799.77	\$2,025.60
LOT 146	31347854124	MICHAEL S & MARY F LOMBARDO	\$225.83	\$1,799.77	\$2,025.60
LOT 147	31347854140	REED, RYAN A & STEPHANIE M REED & GEORGE T REED JR	\$225.83	\$1,799.77	\$2,025.60
LOT 148	31347854166	JOHN L & PARTICIA A BRAWNER	\$225.83	\$1,799.77	\$2,025.60
LOT 149	31347854182	BOOTHBY REVOCABLE TRUST	\$225.83	\$1,799.77	\$2,025.60
LOT 150	31347854205	ROGER C & HELEN C PANICUCCI	\$225.83	\$1,799.77	\$2,025.60
LOT 151	31347854221	JOSEPH A & CHARLANE G KING	\$225.83	\$1,799.77	\$2,025.60
LOT 152	31347854247	STEPHEN M & VICKI P SHORES	\$225.83	\$1,799.77	\$2,025.60
LOT 297	31347854344	TONY A & DEBORAH A DIMENICHI	\$376.38	\$2,247.90	\$2,624.28
LOT 298	31347854360	KENNETH W & LISA A BARRY	\$376.38	\$2,247.90	\$2,624.28
LOT 299	31347854386	THOMAS M & CANDACE M RENNELL	\$376.38	\$2,247.90	\$2,624.28
LOT 300	31347854409	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 304	31347854483	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 305	31347854506	JOHN M & ROSEMARIE LOWSKY	\$376.38	\$2,247.90	\$2,624.28
LOT 301	31347854577	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 302	31347854593	MANDALAY 6192 LLC & BURNETT 925 CO-OP INC	\$376.38	\$2,247.90	\$2,624.28
LOT 303	31347854616	GEORGE W MERRELL JR REV TRUST	\$376.38	\$2,247.90	\$2,624.28
LOT 153	31347855084	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 154	31347855107	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 155	31347855123	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 156	31347855149	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 157	31347855165	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 158	31347855181	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 159	31347855204	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 160	31347855220	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 161	31347855246	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 162	31347855262	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 163	31347855288	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 164	31347855301	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 165	31347855327	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 166	31347855343	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94

LOT 167	31347855369	WILLIAM P & CHRISTINE S DUNN	\$301.10	\$2,023.84	\$2,324.94
LOT 168	31347855385	JOHN L & JOYCE K VORBACH III	\$301.10	\$2,023.84	\$2,324.94
LOT 169	31347855408	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 170	31347855424	JAMES R & DAWN A BIERY	\$301.10	\$2,023.84	\$2,324.94
LOT 171	31347855440	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 172	31347855466	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 173	31347855482	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 174	31347855505	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 175	31347855521	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 176	31347855547	MICHAEL J & PATRICIA TIRPAK	\$301.10	\$2,023.84	\$2,324.94
LOT 177	31347855563	DAVID M DRADRANSKY & JOHN J DERISI	\$301.10	\$2,023.84	\$2,324.94
LOT 178	31347855589	HERMAN G DIEBLER TRUST	\$301.10	\$2,023.84	\$2,324.94
LOT 179	31347855602	ROBERT J & ELIZABETH A KNOTT JR	\$301.10	\$2,023.84	\$2,324.94
LOT 180	31347855628	PASKO & HANNA GOJCAJ	\$301.10	\$2,023.84	\$2,324.94
LOT 181	31347855644	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 182	31347855660	RICHARD J & PAULA K NIEMANN	\$301.10	\$2,023.84	\$2,324.94
LOT 183	31347855686	CARLEEN R KULSCAR	\$301.10	\$2,023.84	\$2,324.94
LOT 184	31347855709	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 185	31347855725	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 186	31347855741	KACOS FAMILY TRUST OF 1998	\$301.10	\$2,023.84	\$2,324.94
LOT 187	31347855767	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 188	31347855783	INGENITO LIVING TRUST	\$301.10	\$2,023.84	\$2,324.94
LOT 189	31347855806	KENNETH H & MAJORIE A PATTERSON	\$301.10	\$2,023.84	\$2,324.94
LOT 190	31347855822	HANS MADER LIVING TRUST	\$301.10	\$2,023.84	\$2,324.94
LOT 191	31347855848	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 422	31347855987	RICHARD & SHIRLEY RIUS	\$225.83	\$1,799.77	\$2,025.60
LOT 423	31347856009	JAMES C & DARLENE A CARTER	\$225.83	\$1,799.77	\$2,025.60
LOT 424	31347856025	CAROL B & DANIEL MARTIN	\$225.83	\$1,799.77	\$2,025.60
LOT 425	31347856041	RICHARD SUMER & TUONG VI N VO	\$225.83	\$1,799.77	\$2,025.60
LOT 426	31347856067	DEBRA LYNN SUNDIN	\$225.83	\$1,799.77	\$2,025.60
LOT 427	31347856083	CHARLES R & GINGER T RUSSELL	\$225.83	\$1,799.77	\$2,025.60
LOT 428	31347856106	RICHARD S & BARBARA A BLATTNER	\$225.83	\$1,799.77	\$2,025.60
LOT 429	31347856122	JANICE L & BRENT G DEPRIEST	\$225.83	\$1,799.77	\$2,025.60
LOT 430	31347856148	ROBERT B HOLLOWAY	\$225.83	\$1,799.77	\$2,025.60
LOT 431	31347856164	ANTHONY C & DIANE H GRIMMER	\$225.83	\$1,799.77	\$2,025.60
LOT 432	31347856180	KARL D & DONNA J WINKELMANN	\$225.83	\$1,799.77	\$2,025.60
LOT 433	31347856203	JOSE L SARDON & ELOINA GONZALEZ	\$225.83	\$1,799.77	\$2,025.60
LOT 434	31347856229	ROBERT V & BARBARA H OWEN	\$225.83	\$1,799.77	\$2,025.60
LOT 435	31347856245	JON T BROW	\$225.83	\$1,799.77	\$2,025.60
LOT 436	31347856261	GEOFFREY J & DEBORAH E NOBLE	\$225.83	\$1,799.77	\$2,025.60
LOT 437	31347856287	ANTHONY & KATHY SCAGLIONE	\$225.83	\$1,799.77	\$2,025.60
LOT 438	31347856300	DWIGHT P & LINDA A EDDY	\$225.83	\$1,799.77	\$2,025.60
LOT 439	31347856326	MICHAEL L & MARY LOU D'AMICO	\$225.83	\$1,799.77	\$2,025.60
LOT 440	31347856342	GREGORY W & NANCY A GARDNER	\$225.83	\$1,799.77	\$2,025.60
LOT 441	31347856368	ANTHONY C & DIANNE L W CARLSON	\$225.83	\$1,799.77	\$2,025.60
LOT 442	31347856384	ANTHONY G & JENNIFER L MINA	\$225.83	\$1,799.77	\$2,025.60

LOT 443	31347856407	JANET E & CORNELIUS E MCDONALD	\$225.83	\$1,799.77	\$2,025.60
LOT 192	31347860228	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 193	31347860244	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 194	31347860260	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 195	31347860286	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 196	31347860309	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 197	31347860325	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 198	31347860341	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 199	31347860367	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 200	31347860383	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 201	31347860406	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 202	31347860422	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 203	31347860448	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 204	31347860464	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 205	31347860480	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 206	31347860503	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 207	31347860529	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 208	31347860545	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 209	31347860561	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 210	31347860587	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 211	31347860600	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 212	31347860626	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 213	31347860642	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 214	31347860668	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 215	31347860684	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 216	31347860707	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 217	31347860723	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 218	31347860749	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 219	31347860765	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 220	31347860781	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 221	31347860804	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 222	31347860820	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 223	31347860846	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 224	31347860862	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 225	31347860888	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 226	31347860901	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 227	31347860927	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 228	31347860943	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 229	31347860969	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 230	31347860985	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 231	31347861007	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 232	31347861023	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 233	31347861049	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 234	31347861065	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 235	31347861081	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 236	31347861104	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94

LOT 237	31347861120	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 238	31347861146	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 239	31347861162	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 240	31347861188	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 241	31347861201	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 242	31347861227	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 243	31347861243	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 244	31347861269	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 245	31347861285	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 246	31347861308	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 247	31347861324	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 296	31347861340	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 306	31347861366	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 307	31347861382	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 308	31347861405	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 309	31347861421	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 310	31347861447	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 311	31347861463	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 312	31347861489	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 313	31347861502	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 314	31347861528	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 315	31347861544	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 316	31347861560	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 317	31347861586	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 318	31347861609	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 319	31347861625	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 320	31347861641	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 321	31347861667	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 322	31347861683	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 323	31347861706	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 324	31347861722	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 325	31347861748	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 326	31347861764	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 327	31347861780	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 248	31347863348	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 249	31347863364	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 250	31347863380	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 251	31347863403	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 252	31347863429	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 253	31347863445	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 254	31347863461	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 255	31347863487	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 256	31347863500	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 257	31347863526	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 258	31347863542	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60
LOT 259	31347863568	TAYLOR MORRISON OF FL INC	\$225.83	\$1,799.77	\$2,025.60

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LOT 384	31347865427	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 385	31347865443	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 386	31347865469	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 387	31347865485	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 388	31347865508	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 389	31347865524	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 390	31347865540	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 391	31347865566	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 392	31347865582	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 393	31347865605	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 394	31347865621	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 395	31347865647	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 396	31347865663	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 397	31347865689	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 398	31347865702	TAYLOR MORRISON OF FL INC	\$376.38	\$2,247.90	\$2,624.28
LOT 399	31347865728	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 400	31347865744	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 401	31347865760	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 402	31347865786	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 403	31347865809	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 404	31347865825	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 405	31347865841	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 406	31347865867	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 407	31347865883	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 408	31347865906	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 409	31347865922	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 410	31347865948	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 411	31347865964	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 412	31347865980	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 413	31347866002	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 414	31347866028	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 415	31347866044	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 416	31347866060	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 417	31347866086	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 418	31347866109	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 419	31347866125	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 420	31347866141	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94
LOT 421	31347866167	TAYLOR MORRISON OF FL INC	\$301.10	\$2,023.84	\$2,324.94

AZURE

LOT #	PARCEL ID	OWNER OF RECORD	O&M ASSESSMENT	DEBT ASSESSMENT	TOTAL ASSESSMENT
LOT 1	22726000689	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 2	22726000702	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 3	22726000728	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 4	22726000744	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 5	22726000760	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 6	22726000786	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 7	22726000809	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 8	22726000825	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 9	22726000841	ROBERT J & MICHELE BLUZARD, JR	\$376.38	\$1,777.45	\$2,153.83
LOT 10	22726000867	PATRICIO M AND KELLY A DANERI	\$376.38	\$1,777.45	\$2,153.83
LOT 11	22726000883	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 12	22726000906	CHAD J & ANA M PURDOM	\$376.38	\$1,777.45	\$2,153.83
LOT 13	22726000922	MITCHELL L & NANCY S HERMAN	\$376.38	\$1,777.45	\$2,153.83
LOT 14	22726000948	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 15	22726000964	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 16	22726000980	STEVEN & ROSEMARIE READM	\$376.38	\$1,777.45	\$2,153.83
LOT 17	22726001002	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 18	22726001028	MONY S YU	\$376.38	\$1,777.45	\$2,153.83
LOT 19	22726001044	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 20	22726001060	10520 SOUTH LAGO VISTA CIRCLE LLC	\$376.38	\$1,777.45	\$2,153.83
LOT 21	22726001086	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 22	22726001109	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 23	22726001125	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 24	22726001141	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 25	22726001167	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 26	22726001183	DANTE & LORILEE L PONTONE	\$301.10	\$1,386.50	\$1,687.60
LOT 27	22726001206	JOSEPH A & DEBRA R PALMINTERI	\$301.10	\$1,386.50	\$1,687.60
LOT 28	22726001222	ANGELO G & ADELAIDE N GARUBO	\$301.10	\$1,386.50	\$1,687.60
LOT 29	22726001248	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 30	22726001264	NGOC BICH THI & JORDAN PD PHAN	\$301.10	\$1,386.50	\$1,687.60
LOT 31	22726001280	MARSHA C ARMSTRONG	\$301.10	\$1,386.50	\$1,687.60
LOT 32	22726001303	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 33	22726001329	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 34	22726001345	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 35	22726001361	TONY & CAROL E FAROFALO	\$301.10	\$1,386.50	\$1,687.60
LOT 36	22726001387	DANIEL A & KARIE L STEFANO, JR	\$301.10	\$1,386.50	\$1,687.60
LOT 37	22726001400	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 38	22726001426	FRANK & JACQUELINE P SCACCIA & NICOLE PAPPAS	\$301.10	\$1,386.50	\$1,687.60
LOT 39	22726001442	JESSE J & MICHELLE E CHISCAVAGE	\$301.10	\$1,386.50	\$1,687.60
LOT 40	22726001468	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 41	22726001484	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 42	22726001507	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 43	22726001523	O'MARA FAMILY NOMINEE TRUST	\$301.10	\$1,386.50	\$1,687.60

LOT 44	22726001549	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 45	22726001565	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 46	22726001581	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 47	22726001604	WILLIAM C & MARIA L ZSAMBOK	\$301.10	\$1,386.50	\$1,687.60
LOT 48	22726001620	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 49	22726001646	ERIC D & MICHELE JONES	\$301.10	\$1,386.50	\$1,687.60
LOT 50	22726001662	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 51	22726001688	SUJI DUGGAN	\$301.10	\$1,386.50	\$1,687.60
LOT 52	22726001701	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 53	22726001727	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 54	22726001743	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 55	22726001769	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 56	22726001785	MARIA ROSE FINAZZO	\$301.10	\$1,386.50	\$1,687.60
LOT 57	22726001808	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 58	22726001824	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 59	22726001840	HARRY & RUTH LISSER	\$376.38	\$1,777.45	\$2,153.83
LOT 60	22726001866	KENNETH M & KATHERINE M HEGEDORN	\$376.38	\$1,777.45	\$2,153.83
LOT 61	22726001882	ANTHONY G & PATRICIA A KARAM	\$376.38	\$1,777.45	\$2,153.83
LOT 62	22726001905	DANIELI 2015 FAMILY TRUST	\$376.38	\$1,777.45	\$2,153.83
LOT 63	22726001921	MARK & JOAN P RIEHL	\$376.38	\$1,777.45	\$2,153.83
LOT 64	22726001947	JOSHUA M & PATRICIA A KAPLAN	\$376.38	\$1,777.45	\$2,153.83
LOT 65	22726001963	PAUL N & MARY D PAEGLOW	\$376.38	\$1,777.45	\$2,153.83
LOT 66	22726001989	JUAN DAVID DUQUE	\$376.38	\$1,777.45	\$2,153.83
LOT 67	22726002001	ANTHONY MANGIONE	\$301.10	\$1,386.50	\$1,687.60
LOT 68	22726002027	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 69	22726002043	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 70	22726002069	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 71	22726002085	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 72	22726002108	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 73	22726002124	THOMAS & ANNA MARIE CONWAY	\$301.10	\$1,386.50	\$1,687.60
LOT 74	22726002140	CONALD C & ELAYNE L BRETON	\$301.10	\$1,386.50	\$1,687.60
LOT 75	22726002166	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 76	22726002182	DANIEL I & RUTH V KATZ	\$301.10	\$1,386.50	\$1,687.60
LOT 77	22726002205	VICTOR & NINA BORUSKEVICH	\$301.10	\$1,386.50	\$1,687.60
LOT 78	22726002221	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 79	22726002247	FRANK & BENEDETTA CAMPISI	\$301.10	\$1,386.50	\$1,687.60
LOT 80	22726002263	BRIDGET A PATERNO	\$301.10	\$1,386.50	\$1,687.60
LOT 81	22726002289	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 82	22726002302	DONNA A & WILLIAM F KELLY	\$301.10	\$1,386.50	\$1,687.60
LOT 83	22726002328	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 84	22726002344	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 85	22726002360	RAUL LUIS OLEZZA	\$301.10	\$1,386.50	\$1,687.60
LOT 86	22726002386	FRANK M & VIRGINIA M TROISE	\$301.10	\$1,386.50	\$1,687.60
LOT 87	22726002409	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 88	22726002425	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 89	22726002441	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60

LOT 90	22726002467	GREGORY LYLE CLARK	\$301.10	\$1,386.50	\$1,687.60
LOT 91	22726002483	DAVID TORNETTO	\$301.10	\$1,386.50	\$1,687.60
LOT 92	22726002506	TRINITY ROSE TRUST	\$301.10	\$1,386.50	\$1,687.60
LOT 93	22726002522	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 94	22726002548	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 95	22726002564	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 96	22726002580	MARY EMMA R FOLLETT & MALCOM PADINA	\$376.38	\$1,777.45	\$2,153.83
LOT 97	22726002603	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 98	22726002629	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 99	22726002645	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 100	22726002661	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 101	22726002687	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 102	22726002700	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 103	22726002726	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 104	22726003107	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 105	22726003123	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 106	22726003149	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 107	22726003165	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 108	22726003181	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 109	22726003204	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 110	22726003220	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 111	22726003246	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 112	22726003262	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 113	22726003288	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 114	22726003301	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 115	22726003327	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 116	22726003343	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 117	22726003369	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 118	22726003385	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 119	22726003408	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 120	22726003424	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 121	22726003440	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 122	22726003466	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 123	22726003482	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 124	22726003505	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 125	22726003521	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 126	22726003547	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 127	22726003563	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 128	22726003589	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 129	22726003602	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 130	22726003628	TOLL FL XIII LTD PARTNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 131	22726003644	TOLL FL XIII LTD PARTNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 132	22726003660	TOLL FL XIII LTD PARTNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 133	22726003686	TOLL FL XIII LTD PARTNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 134	22726003709	TOLL FL XIII LTD PARTNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 135	22726003725	TOLL FL XIII LTD PARTNERSHIP	\$225.83	\$1,017.96	\$1,243.79

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LOT 188	22726005927	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 189	22726005943	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 190	22726005969	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 191	22726005985	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 192	22726006007	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 193	22726006023	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 194	22726006049	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 195	22726006065	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 196	22726006081	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 197	22726006104	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 198	22726006120	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 199	22726006146	TOLL FL XIII LTD PATRNERSHIP	\$225.83	\$1,017.96	\$1,243.79
LOT 302	22726006162	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 303	22726006188	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 304	22726006201	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 305	22726006227	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 306	22726006243	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 307	22726006269	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 308	22726006285	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 309	22726006308	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 310	22726006324	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 311	22726006340	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 312	22726006366	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 313	22726006382	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 314	22726006405	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 315	22726006421	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 316	22726006447	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 317	22726006463	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 318	22726006489	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 319	22726006502	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 320	22726006528	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 321	22726006544	TOLL FL XIII LTD PARTNERSHIP	\$301.10	\$1,386.50	\$1,687.60
LOT 322	22726006560	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 323	22726006586	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 324	22726006609	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 325	22726006625	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 326	22726006641	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 327	22726006667	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 328	22726006683	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 329	22726006706	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 330	22726006722	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 331	22726006748	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 332	22726006764	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 333	22726006780	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 334	22726006803	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 335	22726006829	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83

LOT 336	22726006845	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 337	22726006861	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 338	22726006887	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 339	22726006900	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 340	22726006926	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 341	22726006942	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 342	22726006968	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 343	22726006984	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 344	22726007006	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 345	22726007022	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 346	22726007048	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 347	22726007064	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 348	22726007080	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 349	22726007103	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 350	22726007129	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 351	22726007145	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 352	22726007161	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 353	22726007187	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 354	22726007200	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 355	22726007226	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 368	22726007242	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 369	22726007268	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 370	22726007284	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 371	22726007307	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 372	22726007323	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
LOT 373	22726007349	TOLL FL XIII LTD PARTNERSHIP	\$376.38	\$1,777.45	\$2,153.83
BLDG 19-101	26141000105	ANTHONY C FIORE & NANCY V SANCHEZ	\$225.83	\$1,017.96	\$1,243.79
BLDG 19-102	26141000121	LEONARD J BARBAGALLO	\$225.83	\$1,017.96	\$1,243.79
BLDG 19-201	26141000147	RICHARD D & DIXIE A MOYE	\$225.83	\$1,017.96	\$1,243.79
BLDG 19-202	26141000163	ANDREW P & CAROL L HOFFMAN	\$225.83	\$1,017.96	\$1,243.79
BLDG 20-101	26141000189	JOHN W & DANA H DARNELL	\$225.83	\$1,017.96	\$1,243.79
BLDG 20-102	26141000202	JOHN SHOCKLEY & ROLFE P. STANGE	\$225.83	\$1,017.96	\$1,243.79
BLDG 20-201	26141000228	DAVID P & ANN M KOVECK	\$225.83	\$1,017.96	\$1,243.79
BLDG 20-202	26141000286	SUSAN A INANKUR LUND REV TRUST	\$225.83	\$1,017.96	\$1,243.79
BLDG 21-101	26141000260	TOLL FL XIII LTD PARTNERSHIP	\$225.83	\$1,017.96	\$1,243.79
BLDG 21-102	26141000244	GILLES BILODEAU LIVING TRUST	\$225.83	\$1,017.96	\$1,243.79
BLDG 21-201	26141000309	JUAN JOSE GALARRAGA & AKEHABDRA CARVAJAL	\$225.83	\$1,017.96	\$1,243.79
BLDG 21-202	26141000325	MILLER FAMILY REV TRUST	\$225.83	\$1,017.96	\$1,243.79
BLDG 22-101	26141000341	RICHARD JAY DESSLER	\$225.83	\$1,017.96	\$1,243.79
BLDG 22-102	26141000367	TOLL FL XIII LTD PARTNERSHIP	\$225.83	\$1,017.96	\$1,243.79
BLDG 22-201	26141000383	JOHN G & LUCIMAR V HARPER	\$225.83	\$1,017.96	\$1,243.79
BLDG 22-202	26141000406	TOLL FL XIII LTD PARTNERSHIP	\$225.83	\$1,017.96	\$1,243.79

SAPPHIRE COVE

LOT #	PARCEL ID	OWNER OF RECORD	O&M	DEBT	TOTAL
			ASSESSMENT	ASSESSMENT	ASSESSMENT
LOT 1	31374000200	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 2	31374000226	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 3	31374000242	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 4	31374000268	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 5	31374000284	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 6	31374000307	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 7	31374000323	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 8	31374000349	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 9	31374000365	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 10	31374000381	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 11	31374000404	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 12	31374000420	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 13	31374000446	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 14	31374000462	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 15	31374000488	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 16	31374000501	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 17	31374000527	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 18	31374000543	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 19	31374000569	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 20	31374000585	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 21	31374000608	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 22	31374000624	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 23	31374000640	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 24	31374000666	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 25	31374000682	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 26	31374000705	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 27	31374000721	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 28	31374000747	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 29	31374000763	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 30	31374000789	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 31	31374000802	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 32	31374000828	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 33	31374000844	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 34	31374000860	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 35	31374000886	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 36	31374000909	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 37	31374000925	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 38	31374000941	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 39	31374000967	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 40	31374000983	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 41	31374001005	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 42	31374001021	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 43	31374001047	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15

LOT 44	31374001063	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 45	31374001089	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 46	31374001102	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 47	31374001128	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 48	31374001144	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 49	31374001160	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 50	31374001186	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 51	31374001209	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 52	31374001225	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 53	31374001241	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 54	31374001267	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 55	31374001283	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 56	31374001306	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 57	31374001322	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 58	31374001348	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 59	31374001364	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 60	31374001380	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 61	31374001403	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 62	31374001429	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 63	31374001445	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 64	31374001461	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 65	31374001487	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 66	31374001500	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 67	31374001526	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 68	31374001542	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 69	31374001568	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 70	31374001584	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 71	31374001607	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 72	31374001623	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 73	31374001649	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 74	31374001665	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15
LOT 75	31374001681	LORDS WAY 30 LLC	\$301.10	\$1,486.05	\$1,787.15

EXHIBIT 3



Smell your
next ride
here

Wheels/Recreation



Go ahead,
kick some tire.
Smell and feel
the interior.
Enjoy the beauty of
buying locally.
Find your next ride
with easy-read
Localfieds.
Maybe you'll be
driving away in your
neighbor's car!

Place your
ad online at

Reach the locals!

Public Notices

690-7100. If you are hearing or speech impaired, please contact the Florida Relay Service at 800-955-8770 at least two days prior to the date of the meeting/hearing.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting/hearing, 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.

Pub Dates: July 22, 29, 2019

#3686929

Public Notices

Public Notices

Hacienda Lakes Community Development District

NOTICE OF REGULAR BOARD MEETING AND NOTICE OF PUBLIC HEARINGS TO RECEIVE PUBLIC COMMENT ON THE FISCAL YEAR 2019-2020 PROPOSED FINAL BUDGET(S); TO CONSIDER THE IMPOSITION OF MAINTENANCE AND OPERATION SPECIAL ASSESSMENTS; ADOPTION OF AN ASSESSMENT ROLL; AND PROVIDING FOR THE LEVY, COLLECTION AND ENFORCEMENT OF THE SAME

The Board of Supervisors of the Hacienda Lakes Community Development District will hold a public hearings and regular meeting on Monday, August 19, 2019 at 9:00 a.m. at the Esplanade at Hacienda Lakes Clubhouse, 8490 Viale Circle, Naples, FL 34114.

The purpose of the public hearings is to receive public comment and objections on the Fiscal Year 2019-2020 proposed final 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 non-ad valorem assessments. The public hearings are being conducted pursuant to Chapters 190 and 197, 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 Econometrics, Inc. at (239) 269-1341 during normal business hours. In accordance with Section 189.016, 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, \$301.10 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.

The Board will also consider any other business which may properly come before it. The meeting/hearings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting/hearings may be continued to a date, time, and place to be specified on the record at the meeting/hearings.

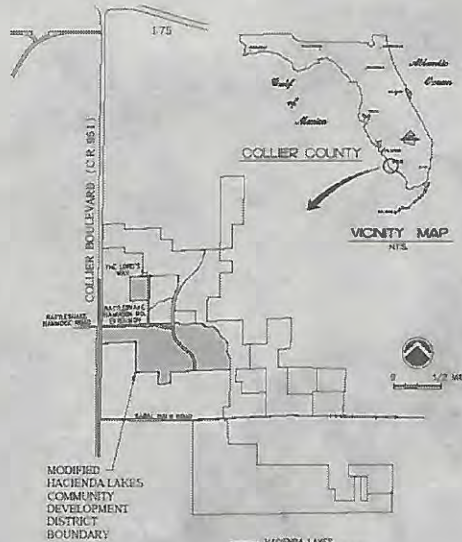
All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of publication of this notice.

There may be occasions when one or more Supervisors may participate by telephone. At the above location there may be present a speaker telephone so that any interested person can attend the meeting/hearings and be fully informed of the discussions taking place either in person or by telephone communication.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at the meeting/hearings because of a disability or physical impairment should contact the District Management Company, Real Estate Econometrics, Inc. at (239) 269-1341. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770 for aid in contacting the District Office at least two (2) days prior to the date of the meeting and hearings.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting/hearings 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



July 29th and August 5th

NEED TO SELL

Find your

EXHIBIT 4

Hacienda Lakes Community Development District

707 Orchid Drive, Suite 100, Naples, FL 34102

Phone: (239) 269-1341

June 13, 2019

**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 2019-2020**

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 2019-2020, which was approved at a preliminary budget meeting on May 20, 2019. A public hearing on the final budget will be held on August 19, 2019.

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 large, stylized flourish at the end.

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

Encl.

**Hacienda Lakes Community Development District
Proposed FY 2019-2020 Budget**

Fiscal Year Budget

REVENUES

ON-ROLL ASSESSMENTS	\$	214,876	798 Platted Lots Esplanade, Azure & Sapphire Lakes
DEVELOPER CONTRIBUTIONS	\$	155,830	Balance of Unplatted Acres
INTEREST REVENUE		-	
MISCELLANEOUS REVENUE		-	
TOTAL REVENUES	\$	370,707	

EXPENDITURES

ADMINISTRATIVE

BOARD OF SUPERVISORS PAYROLL	\$	8,000	8 meetings @ \$1,000 each
PAYROLL TAXES		1,429	17.86%
PAYROLL SERVICE FEE		897	11.21%
MANAGEMENT CONSULTING SERVICES		36,000	\$3,000/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		-	None This Year
AUDITING		6,500	2017-18 Audit - May Come Down
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		10,000	Coleman Yovanovich & Koester
ENGINEERING SERVICES - General		10,000	Hole Montes
NEW ASSESSMENT METHODOLOGY		-	
WEBSITE HOSTING & ADMINISTRATION		1,200	Required by State Law - Per VGlobal Contract Price
MISCELLANEOUS SERVICES		-	
TOTAL ADMINISTRATIVE EXPENDITURES	\$	109,151	

FIELD OPERATIONS

FIELD OPERATIONS MANAGEMENT STAFF	\$	-	
LANDSCAPING & FIELD MAINTENANCE		84,000	\$6,500 a month
LANDSCAPE REPLACEMENT		15,000	Replacement program has settled down
LANDSCAPE MULCHING		15,000	Mulching twice a year @ \$10,000 each
IRRIGATION REPAIRS		20,000	Approximately \$1,000/month
SOD REPLACEMENT		20,000	Replace starting at east end
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	
ELECTRICITY		12,000	Approximately \$1,000/month
FOUNTAINS		1,500	
WATER USE MONITORING		2,400	Cardno Entrix @ \$200/month
ENTRY MONUMENTS MAINTENANCE		1,500	Pressure Cleaning, Painting, etc.
HOLIDAY DECORATIONS		6,000	
WETLAND MONITORING		1,500	Approximately \$100/month
STREET SWEEPING		3,600	\$299/month
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	\$	261,556	

TOTAL EXPENDITURES

\$ 370,707

Hacienda Lakes Community Development District
Debt Service Fund - Series 2014 Bonds
FY 2019-2020 Proposed Budget

REVENUE (1)

Balance in Account (May 2, 2018)	\$	156,444.08
Assessment Off-Roll	\$	-
Assessment On-Roll	\$	824,343.91
Debt Service Reserve - Developer Pmt.	\$	170,649.67
Discounts	\$	-
Total Revenue	\$	1,151,437.66

EXPENDITURES

INTEREST EXPENSE

November 1, 2019	\$	327,093.75
May 1, 2020	\$	327,093.75
November 1, 2020	\$	321,625.00

PRINCIPAL

May 1, 2019	\$	175,000.00
Total Expenditures	\$	1,150,812.50

Excess Revenues over Expenditures \$ 625.16

Allocation of Maximum Annual Debt Service

Single Family Land Use	Units	Net Assessment		Total
			Per Unit	
42'	146	\$	1,664.79	\$ 243,059.34
52'	175	\$	1,872.05	\$ 327,608.75
62'	122	\$	2,079.31	\$ 253,675.82
Total FY 2015-2016				\$ 824,343.91

On Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
			Per Unit	
42'	146	\$	1,664.79	\$ 243,059.34
52'	175	\$	1,872.05	\$ 327,608.75
62'	122	\$	2,079.31	\$ 253,675.82
Total FY 2015-2016				\$ 824,343.91

Off Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
			Per Unit	
42'	0	\$	1,664.79	\$ -
52'	0	\$	1,872.05	\$ -
62'	0	\$	2,079.31	\$ -
Total FY 2015-2016				\$ -

Total \$ 824,343.91

(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 and related collection costs may vary from the adopted budgets.

Hacienda Lakes Community Development District
Debt Service Fund - Series 2016 Bonds
FY 2019-2020 Proposed Budget

REVENUE (1)

Balance in Account (May 2, 2019)	\$	156,650.98	
Assessment Off-Roll	\$	168,189.56	
Assessment On-Roll	\$	435,032.96	
Debt Service Reserve - Developer Pmt.	\$	57,997.00	Toll Nov. 2019
Discounts	\$	-	
Total Revenue	\$	817,870.50	

EXPENDITURES

INTEREST EXPENSE

November 1, 2019	\$	207,550.00
May 1, 2020	\$	207,550.00
November 1, 2020	\$	204,343.75

PRINCIPAL

May 1, 2020	\$	190,000.00
Total Expenditures	\$	809,443.75

Excess Revenues over Expenditures	\$	8,426.75
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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	192	\$	941.61	\$ 180,789.12
52' - Sapphire Cove	75	\$	1,374.60	\$ 103,095.00
Total FY 2018-2019				\$ 603,222.52

On Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
			Per Unit	
52' - Azure	122	\$	1,282.52	\$ 156,467.44
77' - Azure	38	\$	1,644.14	\$ 62,477.32
4-Plex - Azure	120	\$	941.61	\$ 112,993.20
52' - Sapphire Cove	75	\$	1,374.60	\$ 103,095.00
Total FY 2018-2019				\$ 435,032.96

Off Roll Assessments

Single Family Land Use	Units	Net Assessment		Total
			Per Unit	
52' - Azure	27	\$	1,282.52	\$ 34,628.04
77' - Azure	40	\$	1,644.14	\$ 65,765.60
4-Plex - Azure	72	\$	941.61	\$ 67,795.92
52' - Sapphire Cove	0	\$	1,374.60	\$ -
Total FY 2018-2019				\$ 168,189.56

Total \$ 603,222.52

(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

STATE OF FLORIDA

))

COUNTY OF Collier

))

))

AFFIDANT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared G.

Russell Weyer, who by me first being duly sworn and deposed says:

I, G. Russell Weyer, for Real Estate Econometrics, Inc., the District Manager of the Hacienda Lakes Community Development District, do hereby certify that on July 19, 2019, I caused a letter to be mailed to non-corporate property owners of the Hacienda Lakes Community Development District notifying them that a Public Hearing and a meeting of the Board of Directors would be held at 9:00 a.m. on August 19, 2019 at the Esplanade at Hacienda Lakes Clubhouse, 8490 Viale Circle, Naples, FL 34114. I further certify that the form of the letter and list of members and their addresses is attached.

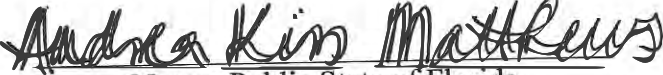
FURTHER AFFIANT SAYETH NOT.

Executed this 9th day of August, 2019.


G. Russell Weyer

SWORN TO and SUBSCRIBED before me by the Affiant, on this 9 day of August, 2019.




Notary Public State of Florida

ANDREA KISS MATTHEWS
Name

Personally Known _____

or

Type of identification produced FL DRIVER LICENSE

HACIENDA LAKES

COMMUNITY DEVELOPMENT DISTRICT

C/O Real Estate Econometrics, Inc. • 707 Orchid Drive, Suite 100 • Naples, FL 34102
(239) 269-1341 • mweyer@ree-i.com

July 19, 2019

By U.S. Mail, First Class Delivery

O'MARA FAMILY NOMINEE TRUST
24 SEQUOIA DRIVE
METHUEN, MA 01844

Re: Notice of Public Hearing
Strap #: 22726001523

Dear Property Owner,

This Notice is provided pursuant to Section 197.3632, Florida Statutes, and provides you with information about the Hacienda Lakes Community Development District ("District"), its assessments and upcoming public hearing. As you may know, the District is a special purpose unit of local government located in Collier County, Florida. The District provides certain types of infrastructure for the lands within the District's boundaries including your property.

Upcoming Public Hearing

The District will hold a public hearing on Monday, August 19, 2019, at 9:00 a.m. at the Esplanade at Hacienda Lakes Clubhouse, 8490 Viale Circle, Naples, FL 34114. The purpose of the public hearing will be to consider the adoption of the District's budgets and the levy of non-ad valorem special assessments.

The District imposes non-ad valorem special assessments on your property on an annual basis, the purpose of which is to fund the District's general administrative and maintenance budget ("Operation and Maintenance Assessment"). The District operates and maintains various facilities within the Hacienda Lakes community such as roads, landscaping and the water management system.

The District's budget is adopted each year after consideration by the Board and after a public hearing. This year the District will be collecting the assessments for operation and maintenance on the Collier County real property tax bill. This Operation and Maintenance Assessment is not a new assessment, but the District is required by Florida law to notify each property owner within the boundaries of the District by mail of an intended increase in Operation and Maintenance Assessment amount from the prior year.

All benefited lands within the District pay the Operation and Maintenance Assessment, including undeveloped and developed lands. Platted and unplatted residential lands and non-residential lands including commercial lands are assigned assessments in accordance with the District's assessment methodology for the Operation and Maintenance Assessment on file at the offices of the District Manager. Operation and maintenance costs are compiled into four general categories; administrative, roadway maintenance, water management and operational costs/landscape maintenance. The operational costs, potable water, wastewater, irrigation and landscape/hardscape maintenance costs provide special benefits peculiar to all properties within the District. These assessments are apportioned relative to the derivative benefits received by particular properties. Within the District, the differentiation of relative benefit conferred is expressed in terms of Equivalent Residential Units ("ERUs") based on the community's development plan.

The use of ERUs as a basis for apportioning operations and maintenance assessments is widely used by community development districts throughout Florida as a fair and reasonable method of apportioning benefit and assigning assessments. The result is that the single family product classification has been assigned an ERU of .75 for a 42' wide single family parcel, 1.00 for a 52' wide single family parcel, 1.25 for a 62' wide single family parcel, the Multi-family product classification is .75 ERU, the commercial is 1 ERU per 2,000 square feet relative to the single family product classification. While all properties benefit from these services, they are only assessed in accordance with the proportional benefit they receive. Therefore, the magnitude of the proportional benefit for each property for this particular assessment varies according to the particular characteristics of the parcel or acre. The Table below shows the ERU per product type:

Use	ERU Factors	Measurement
42' Single Family Homesite	0.75	Per Unit
52' Single Family Homesite	1	Per Unit
62' Single Family Homesite	1.25	Per Unit
Townhome/Condominium	0.75	Per Unit
Apartments	0.75	Per Unit
Office-General	0.00005	Per 2,000 square feet
Retail-Community	0.00005	Per 2,000 square feet
Senior Housing	0.75	Per Unit

The District expects to collect more than \$370,707.00 in gross revenue as a result of the Operation and Maintenance Assessment. The Table below shows the assessment calculation using the ERU method of apportionment.

Hacienda Lakes CDD Product Type	Units	ERU/Unit	Total ERUs	% of ERUs	OWM Budget	Per-Unit Net
42' Single Family Homesite	1446	0.75	1099.50	8.28%	\$30,487.68	\$208.89
52' Single Family Homesite	429	1	429.00	32.23%	\$119,484.07	\$278.52
62' Single Family Homesite	160	1.25	200.00	15.08%	\$55,708.53	\$348.15
Townhomes	188	0.75	141.00	10.59%	\$39,270.99	\$208.89
Apartments (Parcel G Requirement)	17	0.75	12.75	0.96%	\$3,551.10	\$208.89
Senior Housing	385	0.75	288.75	21.69%	\$80,421.97	\$208.89
General Office	80,000	0.0005	40.00	3.01%	\$11,140.71	\$0.14
Community Retail	220,000	0.0005	110.00	8.26%	\$30,636.94	\$0.14
			1,331.00	100.00%	\$370,707.00	

Because your homesite is a 52' Single Family Homesite, the proposed Operation and Maintenance Assessment on your property will not exceed \$301.10 for Fiscal Year 2018-19 based upon the anticipated budget and grossed up for collection by Collier County Property Appraiser and Collier County Tax Collector.

This amount will represent a net not-to-exceed \$38.00 increase in the Operation and Maintenance Assessment from the amount levied in Fiscal Year 2017-18. The proposed increase of the Operation and Maintenance Assessment would generate an additional \$45,200 which covers an increase to the landscaping budget due to the change in landscape maintenance companies, the creation of a reserve account for ultimate replacement of the master irrigation pump and general increases in operational costs over last year. In addition, the District boundaries have contracted eliminating units and commercial space and the land use entitlements on the remaining undeveloped parcels have changed.

You have the right to appear at this public hearing and express any objections, suggestions or comments you may have. You may also file written objections within twenty (20) days of the date of this Notice at the office of the Hacienda Lakes Community Development District, 707 Orchid Drive, Naples, FL 34102, Attention: District Manager.

By operation of law, the District's assessments each year constitute a lien against your property located within the District just as do each year's property taxes. It is important to pay your assessments since failure to do so will cause a tax certificate to be issued against the property which may result in loss of title.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is based. The public hearing may be continued to a date and time certain that will be announced at the hearing.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this hearing because of a disability or physical impairment should contact the District's Manager at least five (5) days prior to the date of the hearing.

I hope this information is helpful. If you have any questions, please do not hesitate to contact my office. We look forward to your continued interest in the District.

Sincerely,

G. Russell Weyer
District Manager
Hacienda Lakes Community Development District

NAME	ADDRESS	CITY	STATE	ZIP	STAR#
ROBERT J & MICHELE BUZZARD JR	8086 SANIT LUCIA DRIVE	NAPLES	FL	34114	23726000841
PAUL & JOANNE KELLY ADAMSKI	1789 AMLEBROST	CARMEL	IN	46032	23726000867
CHAD & ANNA M PORDOM	8973 SANIT LUCIA DRIVE	NAPLES	FL	34114	23726000966
MICHELLE & MARY S HERMAN	8999 REDONDA ADR	NAPLES	FL	34114	23726000922
STEVEN & ROSEMARIE READM	8995 REDONDA ADR	NAPLES	FL	34114	23726000980
MICHAEL S J	8995 REDONDA ADR	NAPLES	FL	34114	23726001028
10520 SOUTH LAGOON ST A GREELEC	2888 MEZBETH PRINCE	FT LAUDERDALE	FL	33306	23726001060
JOSEPH & DEBRA R PALMINTERI	8988 MUSTQUEL LANE	NAPLES	FL	34114	23726001206
ANGEL & ANDREA N S GARRO	10856 HADDEBUSH PL	CHARLOTTE	NC	28210	23726001222
NGOC BICH THI & JORDAN D PHAN	8988 MUSTQUEL LANE	NAPLES	FL	34114	23726001264
MARSHALL ANSTROM	8988 MUSTQUEL LANE	NAPLES	FL	34114	23726001280
DANIEL & KAREN STEFANO JR	9705 WEST GROSS CREEK	ALABAMA	OH	44202	23726001387
FRANK & JACQUELINE P SCACIA & NICOLE PAPPAS	8988 MUSTQUEL LANE	NAPLES	FL	34114	23726001426
JESSE & MICHELLE CHESAVASE	8988 MUSTQUEL LANE	NAPLES	FL	34114	23726001442
OMARA FAMILY TRUST	2458 QUINCE DRIVE	MARTIN	MA	01804	23726001523
WILLIAM C & MARILYN S AMBOK	8941 MUSTQUEL LANE	NAPLES	FL	34114	23726001604
ERIC D & MICHELLE JONES	101 FREEDRICKS LANE	MARTIN	NY	10541	23726001646
SUJI DUGGAN	14448 HINWISBROOK ROAD	SARASOTA	FL	07458	23726001688
MARIA ROSE FINAZZO	8977 MUSTQUEL LANE	NAPLES	FL	34114	23726001785
HARRY & RUTH LEESE	8970 REDONDA DR	NAPLES	FL	34114	23726001840
KENNETH M & KATHERINE M HEGEDORN	8966 REDONDA DR	NAPLES	FL	34114	23726001856
ANTHONY G & PATRICIA A KARAM	8988 REDONDA DR	NAPLES	FL	34114	23726001882
DANIEL 2015 FAMILY TRUST	6072 NORTH SARGENT WASH AVE	CHICAGO	IL	60646	23726001905
MARY & JOAN P REHL	8946 REDONDA DR	NAPLES	FL	34114	23726001921
JOSHUA M & PATRICIA A KAPLAN	8942 REDONDA DR	NAPLES	FL	34114	23726001947
PAUL N & MARY D PREGLOW	8938 REDONDA DR	NAPLES	FL	34114	23726001963
JUAN DAVID DUQUE	8934 REDONDA DR	NAPLES	FL	34114	23726001989
THOMAS & ANNA MARIE CONWAY	208 AMBANCE BLVD	FREEHOLD	NJ	07728	23726002124
CONALD E & ELAYNE L BRETON	8996 REDONDA DR	NAPLES	FL	34114	23726002140
DANIEL & RUTH V KATZ	8888 REDONDA DR	NAPLES	FL	34114	23726002182
VICTOR & NINA BORUSKEVICH	978 ARCADIA BLVD	WESTERVILLE	OH	43082	23726002205
FRANK & BENEDETTA CAMPISI	8876 REDONDA DR	NAPLES	FL	34114	23726002247
BRIDGET A PATERNO	8872 REDONDA DR	NAPLES	FL	34114	23726002263
BONNA A & WILLIAM F KELLY	37 SLEEPY HOLLOW RD	RED BANK	NJ	07701	23726002302
RAUL LUIS OLEZZA	8889 REDONDA DRIVE	NAPLES	FL	34114	23726002360
FRANK M & VIRGINIA M TROISE	8893 REDONDA DR	NAPLES	FL	34114	23726002386
GREGORY LYLE CLARK	8913 REDONDA DR	NAPLES	FL	34114	23726002467
DAVID TORNETTO	651 HICKORY LANE	FRONTENAC	MO	63131	23726002483
TRINITY ROSE TRUST	20802 N GARYHAWK DR #1027	SCOTTSDALE	AZ	85255	23726002506
MARY EMMA R FOLLETT & MALEOM PADINA	8762 SAINT LUCIA DR	NAPLES	FL	34114	23726002580
ANTHONY C FIORE & NANEY V SANCHEZ	8848 SAINT LUCIA DRIVE #101	NAPLES	FL	34114	26141000105
LEONARD J BARBAGALLO	8936 ST LUCIA DR #102	NAPLES	FL	34114	26141000121
RICHARD D & DIXIE A MOYE	8848 SAINT LUCIA DRIVE #201	NAPLES	FL	34114	26141000147
ANDREW P & CAROL L HOFFMAN	8936 ST LUCIA DRIVE #202	NAPLES	FL	34114	26141000163
JOHN W & DANA H BARNELL	8844 SAINT LUCIA DRIVE #101	NAPLES	FL	34114	26141000189
JOHN SHOCKLEY & ROSE P STANGE	8822 SAINT LUCIA DR #102	NAPLES	FL	34114	26141000202
DAVID B & ANN M KOVECK	N54 W21027 CARTERS KING CIRCLE	WISCONSIN FALLS	WI	53091	26141000228
SUSAN A INANKUR LUND REV TRUST	10985 1ST AVENUE NORTH	PLYMOUTH	MI	55441	26141000286
JUAN JOSE GALARRAGA & AKEHABRA CARVAJAL	5650 COMSTOCK LANE III	PLYMOUTH	MI	55446	26141000309
WILLER FAMILY REV TRUST	8910 ST LUCIA DRIVE #202	NAPLES	FL	34114	26141000325
RICHARD JAY PRESSER	8886 SAINT LUCIA DRIVE UNIT 101	NAPLES	FL	34114	26141000341
JOHN C & LUCIMAR V HARPER	8886 SAINT LUCIA DRIVE #201	NAPLES	FL	34114	26141000383
MATTHEW M & SUSAN M HINTERMANN	2562 WOODCUFF CT	WISLE	IL	60532	31347851282
BRUNO & MARIA CAROCHI	8882 FRANKLIN TIERCE	NAPLES	FL	34114	31347851321
DENNIS A & FRANKIE M SANDERSON	8441 BARKER BLVD	ALCONQUIN	IL	60002	31347851389
ADRIEN LIVING TRUST	8571 WINGGORE COT	NAPLES	FL	34114	31347851402
MICHAEL & RUTH TRECIENSKI	4236 ST 32ND ST APT 7E	NEW YORK	NY	10022	31347851428
TANFORD CHENSHAW	4235 COCONUT PALM BLVD	TRAVERSVILLE	FL	33307	31347851444
THOMAS G & COROLEA O'BRIEN & FRANCESCA PYZEWSKI	8555 MAGGARD COT	NAPLES	FL	34114	31347851486
JEFFREY R & SUSAN C SHROBOK	8554 MAGGARD COT	NAPLES	FL	34114	31347851509
LEE H & FRANCESCA MAMPAUGA	8553 MAGGARD COT	NAPLES	FL	34114	31347851541
THOMAS J & ELIZABETH PARAGNO	8576 MAGGARD COT	NAPLES	FL	34114	31347851583
THOMAS & JULIA ANN ANTON	8580 MAGGARD COT	NAPLES	FL	34114	31347851606
JOSE A & GLODIA MITCHELL	8584 MAGGARD COT	NAPLES	FL	34114	31347851622
BRUCE & LORETTA BURSTEN	8588 MAGGARD COT	NAPLES	FL	34114	31347851648
PATRICK MCGINN	8592 MAGGARD COT	NAPLES	FL	34114	31347851664
PAUL A WALKER & WILLIAM FAXY	8594 PALM COT TERRACE	NAPLES	FL	34114	31347851787
JOHN P JOHANNEMANN	8594 PALM COT TERRACE	NAPLES	FL	34114	31347851800
RALPH & JULIA M HARPER	8595 PALM COT TERRACE	NAPLES	FL	34114	31347851826
CLARK REVOCABLE TRUST	8597 PALM COT TERRACE	NAPLES	FL	34114	31347851842
STEVEN & KATHA DAWSON	8593 PALM COT TERRACE	NAPLES	FL	34114	31347851868
BOOTH & REVOCABLE TRUST	8595 PALM COT TERRACE	NAPLES	FL	34114	31347851907
L & J PAULINO TRUST	158 E YNABROOK RD	NEW BEDFORD	MA	01900	31347851923
MICHAEL C & ELLEN S HARIRO	8590 PALM COT TERRACE	NAPLES	FL	34114	31347851949

NAME	ADDRESS	CITY	STATE	ZIP	STAR#
JOSEPHAS GUTERREZ & ANTONIO AMADOR YSEA	8889 PALACIO TERRIN	NAPLES	FL	34114	31347851965
THOMAS M. BEAN & ROYAL B. BEAN	8889 PALACIO TERRACE NORTH	NAPLES	FL	34114	31347851981
GRUPA, CHARLES B. & ANNE L	8899 PALACIO TERRACE NORTH	NAPLES	FL	34114	31347851983
PAUL W. & LACHAR ANN & MATTHEW M. MESSINA	8899 PALACIO TERRIN	NAPLES	FL	34114	31347852029
WITTMAN REVOCABLE TRUST	8888 PALACIO TERRIN	NAPLES	FL	34114	31347852045
WYNNE & JERORAH MARTIN	8883 PALACIO TERRACE WEST	NAPLES	FL	34114	31347852061
ANTHONY M. & FRANCES G. GERMANA	8879 PALACIO TERRIN	NAPLES	FL	34114	31347852087
DOUG & MEGAN GORDISH	8860 MARBRIER	CONCORD	FL	33827	31347852100
HANCOCK & WILLIANE L. RUBIN	16874 CROISSANCE BLVD	CONCORDVILLE	OH	48313	31347852126
LEONARD S. & MONIKA S. KOSKI	8867 PALACIO TERRIN	NAPLES	FL	34114	31347852142
RYAN K. & DENISE WILLIAMS	8863 PALACIO TERRACE WEST	NAPLES	FL	34114	31347852168
SUSAN L. & CHARLES W. RIEGER	40300 DEERFLUNCT	MAUMEE	OH	43557	31347852184
CYNTHIA BALPUZZI	8855 PALACIO TERRIN	NAPLES	FL	34114	31347852207
JIM & SUSAN SPISOTRUST	8847 PALACIO TERRACE WEST	NAPLES	FL	34114	31347852249
RANDALL K. & RITA J. FOSTER	8843 PALACIO TERRIN	NAPLES	FL	34114	31347852285
JOHN T. & LAURA MAHAN	8844 PALACIO TERRACE W	NAPLES	FL	34114	31347852281
JAMES A. & SHARON L. SUFFOLD	8850 PALACIO TERRIN	NAPLES	FL	34114	31347852304
JOHN W. & TINA LOUISE HUSRI-GORDY	8854 PALACIO TERRIN	NAPLES	FL	34114	31347852320
W. M. MCCORMACK REV TRUST & JO ANN KROGER FAMILY TRUST	8858 PALACIO TERRIN	NAPLES	FL	34114	31347852346
HENRY T. BOTT & GWENDOLYN RENEE AUSTIN	8864 PALACIO TERRIN	NAPLES	FL	34114	31347852362
VANHULL PROPERTIES LLC	54882 PELICAN LANE	SHALONY TOWNSHIP	MI	48825	31347852388
FREDERICK C. & HILL W. KUHN	8802 PALACIO TERRACE NORTH	NAPLES	FL	34114	31347852401
DARYLE E. & DEBRA J. GALLETTI	8806 PALACIO TERRIN	NAPLES	FL	34114	31347852427
LORA LANG & ALANE TARATUSKA & MARLINE TARATUSKY	518 WOODLAND AVE	CHERRY HILL	NJ	08002	31347852443
PATRICIA GORDON	8814 PALACIO TERRIN	NAPLES	FL	34114	31347852469
MIDLAND IRA INC & PAULINE RENAULT THOMAS IRA	5785 COPE LAINE	NAPLES	FL	34112	31347852485
LAURA RIVELA	8822 PALACIO TERRIN	NAPLES	FL	34114	31347852508
JOHN T. & ROSE M. LEE-SAUGHAN	8826 PALACIO TERRACE NORTH	NAPLES	FL	34114	31347852524
JOSEPH V. & MAUREEN G. SPAVENTO	8830 PALACIO TERRIN	NAPLES	FL	34114	31347852540
DENISE E. PERNA & LINDA M. COSTELLO	8834 PALACIO TERRIN	NAPLES	FL	34114	31347852566
TERRY & MARIA N. ROSENSTOCK	1327 KANSKI CT	RAHWAY	NJ	07065	31347852582
MARK & SHARON M. OPALAZ	9401 PHEASANT DRIVE	TINLEY PARK	IL	60487	31347852605
LINCOLN E. & SUWANNEE BLACK JR	8846 PALACIO TERRACE N	NAPLES	FL	34114	31347852621
GREGORY & MARY J. EATON	8850 PALACIO TERRIN	NAPLES	FL	34114	31347852647
PVK & NYK REVOCABLE TRUST % PAUL D. VANDER KELEN	3934 ST CROIX CIRCLE EAST	GREEN BAY	WI	54301	31347852663
EVANS, TERRI	8366 PALACIO TERR S	NAPLES	FL	34114	31347852689
CHRISTINE M. A. & MARKE ADKINS	8370 PALACIO TERR S	NAPLES	FL	34114	31347852702
LEONARD J. & SUSAN D. RIZZO	8374 PALACIO TERR S	NAPLES	FL	34114	31347852728
CLAUDIO G. & JANICE M. PEDRANTA	8691 RUPP FARM DR	WESTCHESTER	OH	45069	31347852744
BRUNO & MARIA LARGH	8382 PALACIO TERR S	NAPLES	FL	34114	31347852760
JAMES A. & MICHELE I. GAMBINO	8386 PALACIO TERRACE S	NAPLES	FL	34114	31347852786
VINCENT & MICHELE LABARBIERA	2 PATRIOTS LANE	UPPER SADDLE RIVER	NJ	07458	31347852825
JOSEPH M. & MARIANNE B. KHAYAT	8398 PALACIO TERRACE SOUTH	NAPLES	FL	34114	31347852841
GEORGE E. & JOY A. WEYANT	8402 PALACIO TERR S	NAPLES	FL	34114	31347852867
THOMAS M. & REBECCA K. MCROBERTS	8406 PALACIO TERR S	NAPLES	FL	34114	31347852883
STEVEN E. PETERSON & DAVID A. WOODGTERP	8410 PALACIO TERR S	NAPLES	FL	34114	31347852906
DANIEL HELEMAN & ANGELA L. SALLE FAMILY TRUST	8414 PALACIO TERRACE SOUTH	NAPLES	FL	34114	31347852922
MICHAEL M. & LUCIENNE E. SMITH	8418 PALACIO TERRACE SOUTH	NAPLES	FL	34114	31347852948
JOSEPH H. & MARGARET M. BRADFIELD	8435 PALACIO TERR S	NAPLES	FL	34114	31347852984
JOHN D. & DIANE VINCENT	8430 PALACIO TERRACE S	NAPLES	FL	34114	31347852980
GERALD M. & MELISSA A. CULHANE	10898 S. QUINCY PLACE	TULSA	OK	74137	31347853002
JAMES L. & JENNIFER S. PROZDA	8428 PALACIO TERRACE SOUTH	NAPLES	FL	34114	31347853028
MICHAEL BENNYKAR & QIHPING YU	8408 PALACIO TERRIN S	NAPLES	FL	34114	31347853044
PETER A. & CYNTHIA J. MINA	41 WARRIUN CIRCLE	SHREWSBURY	MA	01545	31347853060
RENEE S. SZABO & LOREN W. STRAND	8401 PALACIO TERR S	NAPLES	FL	34114	31347853086
THOMAS F. & GERALDINE M. GUNELBERGER JR	8407 PALACIO TERR S	NAPLES	FL	34114	31347853109
JACK W. & LAUREN A. DANES	2785 RIVINGTON TERRACE	LYSBY	MD	20857	31347853125
RICHARD D. & MADELYN J. FEDELI	8899 PALACIO TERRIN	NAPLES	FL	34114	31347853141
FRANCES P. & ANITA D. ANCONA	1718 E. ADR	CHANDLER	AZ	19317	31347853167
RICHARD K. MASON REV TRUST & LOU MASON REV TRUST	8881 PALACIO TERR S	NAPLES	FL	34114	31347853183
RICHARD J. & FRANCESCA L. SCHALL	8887 PALACIO TERRACE SOUTH	NAPLES	FL	34114	31347853206
ROBERT M. & GAIL F. FITZGER	8888 PALACIO TERR S	NAPLES	FL	34114	31347853222
ROBERT D. & LYNN A. WEEFE	8879 PALACIO TERRACE SOUTH	NAPLES	FL	34114	31347853248
RANDY M. & SHARON A. HILDEBRANDT	8878 PALACIO TERR S	NAPLES	FL	34114	31347853264
DOUGLAS R. & MARGARET P. MCHEPSON	8871 PALACIO TERR S	NAPLES	FL	34114	31347853280
JOHN W. & CATHERINE M. FAY	8866 PALACIO TERR S	NAPLES	FL	34114	31347853303
ANGELO & GEORGINA ARMINIO	8863 PALACIO TERRACE SOUTH	NAPLES	FL	34114	31347853329
DALLUS E. LIVING TRUST	1156 KVARFOR	SOUTH BOROUGHS	MA	01972	31347853345
KEVIN D. & ANNE P. WOODRIDGE	8851 LUGER CIRCLE	NAPLES	FL	34114	31347853361
JAMES E. & ANGEL MORROW	4288 BROADWAY	CHICAGO	IL	43113	31347853387
DOUGLAS J. & MICHAEL	8843 LUGER CIRCLE NORTH	NAPLES	FL	34114	31347853400
GISELE E. MANUEL PRY TRUST	8839 LUGER CIRCLE	NAPLES	FL	34114	31347853426
WILLIAM F. & CAROL E. TRACY	8831 LUGER CIRCLE	NAPLES	FL	34114	31347853468
D. M. & S. WALDMAN PRY TRUST	8829 LUGER CIRCLE	NAPLES	FL	34114	31347853484

NAME	ADDRESS	CITY	STATE	ZIP	STRAP
SANDORNE BUKNICZ	8325 LUCELLO TERRIN	NAPLES	FL	34114	31347853507
FRANCIS X & MURIEL A KUEHN	8321 LUCELLO TERRACE NORTH	NAPLES	FL	34114	31347853523
DENNIS & DEBORAH DIMUGNO	8317 LUCELLO TERRIN	NAPLES	FL	34114-8176	31347853549
SBGOM INVESTMENTS LLC	5048 S ASTOR CIR	DELRAY BEACH	FL	33484	31347853565
MARY ANN BEANLAND	8309 LUCELLO TERR N	NAPLES	FL	34114	31347853581
JOSEPH R & DIANA F BEREZO	8305 LUCELLO TERRACE NORTH	NAPLES	FL	34114	31347853604
TIERNAN FAMILY REV TRUST	8301 LUCELLO TERRACE NORTH	NAPLES	FL	34114	31347853620
JOSEPH D & CLARA A CORIO	8297 LUCELLO TER NORTH	NAPLES	FL	34114	31347853646
DEBORAH A TITOTA & ELIZABETH J DICK	633 MOUNT VERNON RD	SOUTHINGTON	CT	06489	31347853662
FRANK P & KARLA Y GIARRIZZI	8289 LUCELLO TERR N	NAPLES	FL	34114	31347853688
THOMAS G & CRISTINA A CONVERY	59 TROTTERS LN	ALLENDALE	NJ	07401	31347853701
FIVE STAR PROPERTIES SOUTH LLC	20 BEECHWOOD DR	CRANSTON	RI	02921	31347853727
JOSEPH & JACKIE D VASKO	8277 LUCELLO TER N	NAPLES	FL	34114	31347853743
CYRUS S & JENNIFER L PATTERMANN	8273 LUCELLO TERRIN	NAPLES	FL	34114	31347853769
SALVATORE M & ROBERTA M NATALE	91 BISSELL ROAD	LEBANON	NJ	08833	31347853785
DAVID C & GAYE P MCDONALD	8268 LUCELLO TERRIN	NAPLES	FL	34114	31347853808
LANETTE K KELLER	8272 LUCELLO TER N	NAPLES	FL	34114	31347853824
JONATHAN M & RACHEL M BROWN	8276 LUCELLO TER N	NAPLES	FL	34114	31347853840
WENDY & JAMES F SWEENEY	8280 LUCELLO TERRACE NORTH	NAPLES	FL	34114	31347853866
PHILIP & CLAIRE RICH	8284 LUCELLO TER N	NAPLES	FL	34114	31347853882
ELIZABETH A MC GUIRE	8288 LUCELLO TER N	NAPLES	FL	34114-8150	31347853905
DAVID MALAKOFF & CAROL SWARTZ	8292 LUCELLO TER N	NAPLES	FL	34114	31347853921
VICTOR H & IRENE ARMENDARIZ	8296 LUCELLO TER NORTH	NAPLES	FL	34114	31347853947
CAROL M CORTESE	8300 LUCELLO TER N	NAPLES	FL	34114	31347853963
JOHN & TRACY W CIAVARELLA	20 LORRAINE DR	BEACON FALLS	CT	06403	31347853989
THOMAS R & SHERICAN A LEOPOLD	8308 LUCELLO TER N	NAPLES	FL	34114	31347854001
KENNETH J & CHERYL M HERNANDEZ	515 MOUNTAINVIEW AVE	VALLEY COTTAGE	NY	10989	31347854027
DAVID L & NANCY J MCCANN	10005 N MICHIGAN AVE	KANSAS CITY	MO	64155	31347854043
DEBRA L YOUNG	8320 LUCELLO TER N	NAPLES	FL	34114	31347854069
RONALD D & DONNA M KASE	8324 LUCELLO TER N	NAPLES	FL	34114	31347854085
LOUISE LAPPA JR & DONALD D LAUSCHE	8328 LUCELLO TER N	NAPLES	FL	34114	31347854108
MICHAELS & MARY F LOMBARDO	8332 LUCELLO TERR NORTH	NAPLES	FL	34114	31347854124
REED, RYAN A & STEPHANIE M REED & GEORGE T REED JR	8336 LUCELLO TER N	NAPLES	FL	34114	31347854140
JOHN L & PARTICIA A BRAWNER	8340 LUCELLO TER N	NAPLES	FL	34114	31347854166
BOOTHBY REVOCABLE TRUST	8515 PALACIO TERR B	NAPLES	FL	34114	31347854182
ROGER C & HELEN C PANICUCCI	8348 LUCELLO TERRIN	NAPLES	FL	34114	31347854205
JOSEPH A & CHARLANE G KING	8352 LUCELLO TER N	NAPLES	FL	34114	31347854221
STEPHEN M & VICKI P SHORES	8356 LUCELLO TERRACE NORTH	NAPLES	FL	34114	31347854247
TONY A & DEBORAH A DIMENICHI	5753 HIGHWAY 85 N #2623	CRESTVIEW	FL	32536	31347854344
KENNETH W & LISA A BARRY	8358 VIALE CIRCLE	NAPLES	FL	34114	31347854360
THOMAS M & CANDACE M RENNELL	8362 VIALE CIRCLE	NAPLES	FL	34114	31347854386
JOHN M & ROSEMARIE LOWSKY	19 MELISSA LANE	HOWELL	NJ	07731	31347854506
MANDALAY 6192 LLC & BURNETT 925 CO-OP INC	2519 CHAMBERLAIN STE 101	AMES	IA	50014	31347854593
GEORGE W MERRELL JR REV TRUST	8378 VIALE CIRCLE	NAPLES	FL	34114	31347854616
WILLIAM P & CHRISTINE S DUNN	3251 S SYEWART AVE UNIT B	CHICAGO	IL	60616	31347855369
JOHN L & JOYCE K VORBACH III	8477 SEVILLA COURT	NAPLES	FL	34114	31347855385
JAMES R & DAWN A BIERY	8469 SEVILLA CT	NAPLES	FL	34114	31347855424
MICHAEL J & PATRICIA TIRPAK	8470 SEVILLA CT	NAPLES	FL	34114	31347855547
DAVID M DRADRANSKY & JOHN J DERISI	8474 SEVILLA CT	NAPLES	FL	34114	31347855563
HERMAN G DIEBLER TRUST	8482 SEVILLA CT	NAPLES	FL	34114	31347855589
ROBERT J & ELIZABETH A KNOTT JR	8488 SEVILLA CT	NAPLES	FL	34114	31347855602
PASKO & HANNA GOJCAJ	1431 MCGRAIN LANE	HOWELL	MI	48843	31347855628
RICHARD J & PAULA K NIEMANN	1416 REGENT DR	MUNDELEIN	IL	60060	31347855660
CARLEEN R KULSCAR	8512 SEVILLA CT	NAPLES	FL	34114	31347855686
KACOS FAMILY TRUST OF 1998	8524 SEVILLA CT	NAPLES	FL	34114	31347855741
INGENITO LIVING TRUST	150 TOURNAMENT DR	MONROE TOWNSHIP	NJ	08831	31347855783
KENNETH H & MAJORIE A PATTERSON	8536 SEVILLA CT	NAPLES	FL	34114	31347855806
RICHARD & SHIRLEY RIUS	8486 VOLARO WAY	NAPLES	FL	34114	31347855987
JAMES C & DARLENE A CARTER	8480 VOLAROWAY	NAPLES	FL	34114	31347856009
CAROL B & DANIEL MARTIN	8472 VOLARO WAY	NAPLES	FL	34114	31347856025
RICHARD SUMER & TUONG VI N VO	8458 VOLARO WAY	NAPLES	FL	34114	31347856041
DEBRA LYNN SUNDIN	8454 VOLARO WAY	NAPLES	FL	34114	31347856067
CHARLES R & GINGER T RUSSELL	8450 VOLAROWAY	NAPLES	FL	34114	31347856083
RICHARD S & BARBARA A BLATTNER	8446 VOLAROWAY	NAPLES	FL	34114	31347856106
JANICE L & BRENT G DEPRIEST	537 NORTH AND SOUTH RD	UNIVERSITY CITY	MO	63130	31347856122
ROBERT B HOLLOWAY	8438 VOLAROWAY	NAPLES	FL	34114	31347856148
ANTHONY C & DIANE H GRIMMER	8439 VOLARO WAY	NAPLES	FL	34114	31347856164
KARL D & DONNA J WINKELMANN	8443 VOLARO WAY	NAPLES	FL	34114	31347856180
JOSE L SARDON & ELOINA GONZALEZ	8447 VOLARO WAY	NAPLES	FL	34114	31347856203
ROBERT V & BARBARA H OWEN	8451 VOLARO WAY	NAPLES	FL	34114	31347856229
JOHN T BROW	8455 VOLARO WAY	NAPLES	FL	34114	31347856245
GEOFFREY J & DEBORAH E NOBLE	8459 VOLARO WAY	NAPLES	FL	34114	31347856261
ANTHONY & KATHY SCAGLIONE	8463 VOLARO WAY	NAPLES	FL	34114	31347856287
DWIGHT P & LINDA A EDDY	8467 VOLARO WAY	NAPLES	FL	34114	31347856300

NAME	ADDRESS	CITY	STATE	ZIP	STRAP
MICHAEL L & MARY LOU D'AMICO	8471 VOLARO WAY	NAPLES	FL	34114	31347856326
GREGORY W & NANCY A GARDNER	11042 WINDERMERE BLVD	FISHERS	IN	46037	31347856342
ANTHONY C & DIANNE L W CARLSON	4891 JOHNSON AVENUE	WHITE BEAR LAKE	MN	55110	31347856368
ANTHONY G & JENNIFER L MINA	8483 VOLARO WAY	NAPLES	FL	34114	31347856384
JANET E & CORNELIUS E MCDONALD	8487 VOLARO WAY	NAPLES	FL	34114	31347856407
DANTE & LORILEE L PONTONE	1189 SIENNA STREET	MISSISSAUGA	ON	L5H 4L5	22726001183
ANTHONY MANGIONE	42 WOODHEATH LANE	STOUFFVILLE	ON	L4A 2L7	22726002001
GILLES BILODEAU LIVING TRUST	3330 BOULEVARD LE CARREFOUR, APARTMENT 1602	LAVAL	QC	H7T 0B8	26141000244
FERRIE FLORIDA TRUST	39 HODGKINSON CRESCENT	AURORA	ON	L4G 6	31347851884
RIFAT, MOHAMED=& MAYADA	SCHULSTR 22	AHIDEN		29693	31347852809
HANS MADER LIVING TRUST & YOLLANDE DUPERE LIV TRUST	1375 BASIN ST, APT 501	MONTREAL	QC	H3C8W3	31347855822
GREGORY J & HELEN A MONFORTON	1101 DEERVIEW CRESCENT	LASALLE	ON	N9J 0A7	31347853442
TONY & CAROL E FAROFALO	STANDARD LANE	KENT		TN26 3JR	22726001361

EXHIBIT 6

RESOLUTION 2019-4

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

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

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

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

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

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

PASSED AND ADOPTED this 19th day of August, 2019.

**HACIENDA LAKES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Secretary / Assistant Secretary

Chairman / Vice Chairman

EXHIBIT 7

RESOLUTION 2019-5

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
HACIENDA LAKES COMMUNITY DEVELOPMENT
DISTRICT ADOPTING THE ANNUAL MEETING
SCHEDULE FOR FISCAL YEAR 2019-2020; 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 2019-2020 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 2019-2020 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 19th day of August, 2019.

**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 2019-2020

The Board of Supervisors of the Hacienda Lakes Community Development District will hold their regular meetings for Fiscal Year 2019-2020 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 21, 2019
November 18, 2019
December 16, 2019
January 27, 2020*
February 24, 2020*
March 16, 2020
April 20, 2020
May 18, 2020
June 15, 2020
July 20, 2020
August 17, 2020
September 21, 2020

*-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 8

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

MINUTES OF MEETING

Board of Supervisors Meeting
Monday, May 20, 2019, 9:05 a.m.
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103

Present and constituting a quorum were:

Maritza Aguiar	Board Member
Dwight Nadeau	Board Member
Tom Bothe	Board Member
Bob Mulhere	Board Member (Left at 9:22 a.m.)
Clifford "Chip" Olson	Board Member

Also present were:

Russ Weyer	District Manager, Real Estate Econometrics, Inc.
Charles Thompson	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.)

Absent was:

Greg Urbancic	District Counsel, Coleman, Yovanovich & Koester, P.A.
---------------	--

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.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Proposed FY 2019-2020 Budget Review. Mr. Weyer started the review by noting that the budget went up just over 13% and that was attributed primarily to the new landscape company and the start of reserves. Mr. Mulhere recommended just one master reserve account and call it a contingency reserve account. Mr. Torres noted that this is a capital reserve account specifically for pump replacement. Mr. Bothe asked then what else do we need reserves for. Draw down well pumps and lake banks are the other items that need a capital reserve in the near future.

Mr. Cole gave a report on the lake banks, lakes and culverts. Mr. Weyer pointed out that this may be a good time to have Taylor Morrison make the necessary repairs/maintenance of outfalls, etc. before they turn over the lakes to the District.

Mr. Torres pointed out that the Rattlesnake Hammock Road portion that is within Hacienda Lakes has not been turned over yet as the bridge has not been turned over yet. The bridge is another issue with the County and a new study has been done and submitted by Mr. Torres.

Mr. Weyer remarked that none of the lakes in the District have been turned over to the District to date. So, reserves may be premature but needs to keep them on the radar for the future. Mr. Torres asked what the procedure would be to turn over the lakes to the District. Mr. Cole said that they all need to be inspected by the District Engineer and create punch lists for the lakes prior to turnover.

Mr. Torres recommended that the Lord's Way contingency about should be eliminated and Mr. Mulhere recommended moving it to the contingency reserve category.

Mr. Bothe pointed out that the new landscaping company is far exceeding expectations.

Mr. Mulhere recommended changing the Christmas decorations line item to Holiday.

Mr. Torres suggested that the Engineer prepare a one-page methodology for the District acceptance of the lakes outlining the items of concern including littoral plantings, yard drain policy, etc. Mr. Cole has other CDD examples he can incorporate.

B. Proposed O&M Assessment Methodology Report. Mr. Weyer presented the new assessment methodology report for the operations & maintenance budget. He noted that the ERUs for the Senior Housing have been reduced to .25 for each unit as a result of the Hacienda Lakes PUD conversion ratio is 4 senior housing units to one residential unit.

Mr. Bothe recommended that an explanation as to why the budget is increasing. Mr. Weyer said that the assessment letter that goes out does include an explanation.

1 On MOTION by Mr. Bothe and seconded by Ms. Aguiar, with all in favor, the Board of Supervisors
2 of the Hacienda Lakes Community Development District approved the new Operations &
3 Maintenance Assessment Methodology.

4
5 **C. Consideration of Resolution 2019-1:** A Resolution of the Board of Supervisors of Hacienda
6 Lakes Community Development District approving a proposed budget for Fiscal Year 2020-
7 2021 and setting a public hearing thereon pursuant to Florida Law.
8

9 Mr. Weyer set the date as Monday, August 19, 2019 since that is our regularly scheduled
10 meeting date and it will be held again out at the Esplanade clubhouse. He again said that the
11 budget is increasing just over 13% this coming year and reminded the Board that we were
12 setting the cap for this budget and that we can adjust the line items up until the next meeting
13 but can't exceed the amount we were establishing with this resolution today.
14

15 On MOTION by Mr. Nadeau and seconded by Mr. Olson, with all in favor, the Board of Supervisors
16 of the Hacienda Lakes Community Development District approved Resolution 2019-1 approving
17 fiscal year 2019-2020 budget with the modification of moving \$5,000 to the reserve account and
18 setting the hear date.

19
20 **FOURTH ORDER OF BUSINESS**

Administrative Matters

21
22 **A. Approval of Minutes of the February 25, 2019 Meeting**
23

24 Mr. Weyer asked for questions or comments. There were none.
25

26 On MOTION by Mr. Olson and seconded by Ms. Aguiar, with all in favor, the Board of Supervisors
27 of the Hacienda Lakes Community Development District accepted the February 25, 2019 Board
28 Meeting Minutes.
29

30
31 **B. Acceptance of the April 2019 Financial Statements**
32

33 Mr. Weyer presented the District's financial statements through April 30, 2019. He noted
34 that the statements did not change much from the previous meeting last month. There is
35 \$173,000 plus in the account which is enough to get us through the rest of the year. Mr.
36 Weyer pointed out that all the revenues are in but expenses run through the end of the year.
37 The major expense is irrigation repair. That should come down as the new landscape
38 company gets a hold on the irrigation repair.
39

40 There were no further questions or comments.
41

42 On MOTION by Mr. Mulhere and seconded by Mr. Nadeau, with all in favor, the Board of
43 Supervisors of the Hacienda Lakes Community Development District accepted the District's
44 Financial Statements through April 30, 2019.
45
46

1 **C. Ratification of the WLM Contract.**

2
3 Mr. Weyer said that the Board had authorized Mr. Mulhere to execute the contract but
4 administratively there needs to be Board ratification.
5

6 On MOTION by Ms. Aguiar and seconded by Mr. Bothe, with all in favor, the Board of Supervisors
7 of the Hacienda Lakes Community Development District ratified the execution of the WLM
8 contract.
9

10
11 **FIFTH ORDER OF BUSINESS**

Business Matters

12
13 None to be considered at this time.
14

15 **SIXTH ORDER OF BUSINESS**

Staff Reports

16
17 **Manager's Report –**

- 18
19 1. Mr. Weyer reported that the audit is moving along at a normal pace. Mr. Weyer needs
20 Board authorization for Mr. Mulhere to sign the Board management letter.
21

22 On MOTION by Mr. Olson and seconded by Ms. Aguiar, with all in favor, the Board of Supervisors
23 of the Hacienda Lakes Community Development District authorized Mr. Mulhere to sign the Board
24 management letter for the audit.
25

- 26 2. Mr. Weyer said that the District website is up and running and is ADA compliant. He
27 pointed out that the old website address now takes you to the new website. There are still
28 some clean up items that need to be addressed.
29

- 30 3. Mr. Weyer said that the Supervisor of Elections letter that indicates the number of registered
31 votes is 167, which is down from last year's number of 200.
32

33 **Attorney's Report –**

34
35 Mr. Urbancic was not in attendance. Mr. Weyer did talk with Mr. Urbancic the night before
36 and said he had nothing to report.
37

38 **Engineer's Report –**

39
40 Mr. Cole went through the lake banks at Hacienda Lakes. He passed out documents that
41 show the current issues with the lakes particularly in Esplanade.
42

43 **SEVENTH ORDER OF BUSINESS**

Public Comments

44
45 There was no public comment.
46

EIGHTH ORDER OF BUSINESS

Supervisors' Requests

There were no Supervisor requests.

EIGHTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Mulhere and seconded by Mr. Nadeau, 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



Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

Hacienda Lakes Community Development District

Please review the proposed insurance coverage terms and conditions carefully.

Written request to bind must be received prior to the effective date of coverage.

The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.

About FIA

Florida Insurance Alliance (“FIA”), authorized and regulated by the Florida Office of Insurance Regulation, is a non-assessable, governmental insurance Trust. FIA was created in September 2011 at a time when a large number of Special Taxing Districts were having difficulty obtaining insurance.

Primarily, this was due to financial stability concerns and a perception that these small to mid-sized Districts had a disproportionate exposure to claims. Even districts that were claims free for years could not obtain coverage. FIA was created to fill this void with the goal of providing affordable insurance coverage to Special Taxing Districts. Today, FIA proudly serves and protects more than 650 public entity members.

Competitive Advantage

FIA allows qualifying Public Entities to achieve broad, tailored coverages with a cost-effective insurance program. Additional program benefits include:

- Insure-to-value property limits with no coinsurance penalties
- First dollar coverage for “alleged” public official ethics violations
- Proactive in-house claims management and loss control department
- Complimentary risk management services including on-site loss control, property schedule verification and contract reviews
- Online Risk Management Education & Training portal
- Online HR & Benefits Support portal
- HR Hotline
- Safety Partners Matching Grant Program

How are FIA Members Protected?

FIA employs a conservative approach to risk management. Liability risk retained by FIA is fully funded prior to the policy term through member premiums. The remainder of the risk is transferred to reinsurers. FIA’s primary reinsurers, Lloyds of London and Hudson Insurance Company, both have AM Best A XV (Excellent) ratings and surplus of \$2Billion or greater.

In the event of catastrophic property losses due to a Named Storm (i.e., hurricane), the program bears no risk as all losses are passed on to the reinsurers. FIA purchases property reinsurance to withstand the 1,000-year storm event (probability of exceedance .1%). This level of protection is statistically 2 to 3 times safer than competitors and industry norms. FIA members’ property claims resulting from Hurricane Irma in 2017 amounted to less than 4% of the per occurrence coverage available.

What Are Members Responsible For?

As a non-assessable Trust, our members are only responsible for two items:

- Annual Premiums
- Individual Member Deductibles

FIA Bylaws prohibit any assessments or other fees.

Additional information regarding FIA and our member services can be found at www.fia360.org.

Quotation being provided for:

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

Term: October 1, 2019 to October 1, 2020

Quote Number: 100119197

PROPERTY COVERAGE

SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE

COVERED PROPERTY	
Total Insured Values – Blanket Building and Contents – Per Schedule on file totalling	Not Included
Loss of Business Income	Not Included
Additional Expense	Not Included
Inland Marine	
Scheduled Inland Marine	Not Included

It is agreed to include automatically under this Insurance the interest of mortgagees and loss payees where applicable without advice.

	Valuation	Coinsurance
Property	Replacement Cost	None
Inland Marine	Actual Cash Value	None

DEDUCTIBLES:	Not Applicable	Per Occurrence, All other Perils, Building & Contents and Extensions of Coverage.
	Not Applicable	Total Insured Values per building, including vehicle values, for "Named Storm" at each affected location throughout Florida subject to a minimum of Not Applicable per occurrence, per Named Insured.
	Per Attached Schedule	Inland Marine

Special Property Coverages		
Coverage	Deductibles	Limit
Earth Movement	Not Applicable	Not Included
Flood	Not Applicable	Not Included
Boiler & Machinery		Not Included
TRIA		Not Included

*Except for Zones A & V see page 8 (Terms and Conditions) excess of NFIP, whether purchased or not

TOTAL PROPERTY PREMIUM

Not Included

Extensions of Coverage

If marked with an "X" we will cover the following EXTENSIONS OF COVERAGE under this Agreement, These limits of liability do not increase any other applicable limit of liability.

(X)	Code	Extension of Coverage	Limit of Liability
	A	Accounts Receivable	\$500,000 in any one occurrence
	B	Animals	\$1,000 any one Animal \$5,000 Annual Aggregate in any one agreement period
	C	Buildings Under Construction	As declared on Property Schedule, except new buildings being erected at sites other than a covered location which is limited to \$250,000 estimated final contract value any one construction project.
	D	Debris Removal Expense	\$250,000 per insured or 25% of loss, whichever is greater
	E	Demolition Cost, Operation of Building Laws and Increased Cost of Construction	\$500,000 in any one occurrence
	F	Duty to Defend	\$100,000 any one occurrence
	G	Errors and Omissions	\$250,000 in any one occurrence
	H	Expediting Expenses	\$250,000 in any one occurrence
	I	Fire Department Charges	\$50,000 in any one occurrence
	J	Fungus Cleanup Expense	\$50,000 in the annual aggregate in any one occurrence
	K	Lawns, Plants, Trees and Shrubs	\$50,000 in any one occurrence
	L	Leasehold Interest	Included
	M	Air Conditioning Systems	Included
	N	New locations of current Insureds	\$1,000,000 in any one occurrence for up to 90 days, except 60 days for Dade, Broward, Palm Beach from the date such new location(s) is first purchased, rented or occupied whichever is earlier. Monroe County on prior submit basis only
	O	Personal property of Employees	\$500,000 in any one occurrence
	P	Pollution Cleanup Expense	\$50,000 in any one occurrence
	Q	Professional Fees	\$50,000 in any one occurrence
	R	Recertification of Equipment	Included
	S	Service Interruption Coverage	\$500,000 in any one occurrence
	T	Transit	\$1,000,000 in any one occurrence
	U	Vehicles as Scheduled Property	Included
	V	Preservation of Property	\$250,000 in any one occurrence
	W	Property at Miscellaneous Unnamed Locations	\$250,000 in any one occurrence
	X	Piers, docs and wharves as Scheduled Property	Included on a prior submit basis only

	Y	Glass and Sanitary Fittings Extension	\$25,000 any one occurrence
	Z	Ingress / Egress	45 Consecutive Days
	AA	Lock and Key Replacement	\$2,500 any one occurrence
	BB	Awnings, Gutters and Downspouts	Included
	CC	Civil or Military Authority	45 Consecutive days and one mile
	Section II B1	Business Income	\$1,000,000 in any one occurrence
	Section II B2	Additional Expenses	\$1,000,000 in any one occurrence
	FIA 120	Active Assailant(s)	\$1,000,000 in any one occurrence

CRIME COVERAGE

Description	Limit	Deductible
Forgery and Alteration	Not Included	Not Included
Theft, Disappearance or Destruction	Not Included	Not Included
Computer Fraud including Funds Transfer Fraud	Not Included	Not Included
Employee Dishonesty, including faithful performance, per loss	Not Included	Not Included

AUTOMOBILE COVERAGE

COVERAGES	SYMBOL	LIMIT	DEDUCTIBLE
LIABILITY	N/A	Not Included	Not Included
HIRED NON OWNED LIABILITY	8,9	\$1,000,000	\$0
PERSONAL INJURY PROTECTION	5	STATUTORY	\$0
AUTO MEDICAL PAYMENTS	N/A	Not Included	Not Included
UNINSURED MOTORISTS/ UNDERINSURED MOTORISTS	N/A	Not Included	Not Included
AUTO PHYSICAL DAMAGE	N/A	Not Included	Not Included

Symbol 8, 9 Hired Non-Owned Autos only

GENERAL LIABILITY COVERAGE (Occurrence Basis)

Bodily Injury and Property Damage Limit	\$1,000,000
Personal Injury and Advertising Injury	Included
Products & Completed Operations Aggregate Limit	Included
Employee Benefits Liability Limit, per person	\$1,000,000
Herbicide & Pesticide Aggregate Limit	\$1,000,000
Medical Payments Limit	\$5,000
Fire Damage Limit	Included
No fault Sewer Backup Limit	\$25,000/\$250,000
General Liability Deductible	\$0

PUBLIC OFFICIALS AND EMPLOYMENT PRACTICES LIABILITY (Claims Made)

Public Officials and Employment Practices Liability Limit	Per Claim	\$1,000,000
	Aggregate	\$2,000,000
Public Officials and Employment Practices Liability Deductible		\$0

Supplemental Payments: Pre-termination \$2,500 per employee - \$5,000 annual aggregate.
Non-Monetary \$100,000 aggregate.

Cyber Liability sublimit included under POL/EPLI

Media Content Services Liability
Network Security Liability
Privacy Liability
First Party Extortion Threat
First Party Crisis Management
First Party Business Interruption
Limit: \$100,000 each claim/annual aggregate



PREMIUM SUMMARY

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

Term: October 1, 2019 to October 1, 2020

Quote Number: 100119197

PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	Not Included
Crime	Not Included
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$3,114
Public Officials and Employment Practices Liability	\$2,524
TOTAL PREMIUM DUE	\$5,638

IMPORTANT NOTE

Defense Cost - Outside of Limit, Does Not Erode the Limit for General Liability, Public Officials Liability, and Employment related Practices Liability.

Deductible does not apply to defense cost. Self-Insured Retention does apply to defense cost.

Additional Notes:

(None)

EXHIBIT 10

Prepared by without the opinion of tile
and after recording return to:

Gregory L. Urbancic, Esq.
Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103
(239) 435-3535

Consideration: \$10.00

Parcel Identification Numbers: 22726003055 and 22726003071

_____[Space Above This Line For Recording Data]_____

QUITCLAIM DEED

THIS QUITCLAIM DEED is made as of the _____ day of _____, 2019 between **TOLL FL XIII LIMITED PARTNERSHIP**, a Florida limited partnership, whose post office address is 250 Gibraltar Road, Horsham, PA 19044, as grantor ("**Grantor**"), and **HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT**, an independent special district established pursuant to Chapter 190, Florida Statutes, whose address is c/o Real Estate Econometrics, Inc., 707 Orchid Drive, Suite 100, Naples, FL 34102, as grantee ("**Grantee**").

(Whenever used herein the terms "Grantor" and "Grantee" include all the parties to this instrument and the heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, trusts and trustees.)

WITNESSETH, that Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable considerations to Grantor in hand paid by Grantee, the receipt whereof is hereby acknowledged, does hereby remise, release and quit-claim unto Grantee and Grantee's heirs and assigns forever, all the right title, interest, claim and demand which Grantor has in and to the following described land, situate, lying and being in **Collier County, Florida** (the "**Property**"):

Tract L22 and Tract L24, Azure at Hacienda Lakes – Phase 1 Replat, according to the plat thereof recorded in Plat Book 65, Pages 52 through 56 of the Public Records of Collier County, Florida.

Subject to: (a) ad valorem real property taxes for the year 2019 and subsequent years; (b) zoning, building code and other use restrictions imposed by governmental authority; (c) outstanding oil, gas and mineral interests of record, if any; and (d) restrictions, reservations, and easements of record.

TO HAVE AND TO HOLD, the same together with all and singular the appurtenances thereto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of Grantor, either in law or equity, for the use, benefit and profit of Grantee forever.

{Remainder of page intentionally left blank. Signatures appear on next page.}

IN WITNESS WHEREOF, Grantor has executed this Quitclaim Deed on the day and year first written above.

GRANTOR:

TOLL FL XIII LIMITED PARTNERSHIP,
a Florida limited partnership

By: Toll Southeast LP Company, Inc.,
a Delaware corporation,
Its General Partner

WITNESSES:

Signature
Printed Name: _____

By: _____

Name: _____

Title: _____

Signature
Printed Name: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me, this _____ of _____, 2019, by _____, as _____ of Toll Southeast LP Company, Inc., a Delaware corporation, General Partner of Toll FL XIII Limited Partnership, a Florida limited partnership, on behalf of the companies, who is () personally known to me or () has produced _____ as evidence of identification.

(SEAL)

NOTARY PUBLIC
Name: _____
(Type or Print)
My Commission Expires:

Collier County Property Appraiser

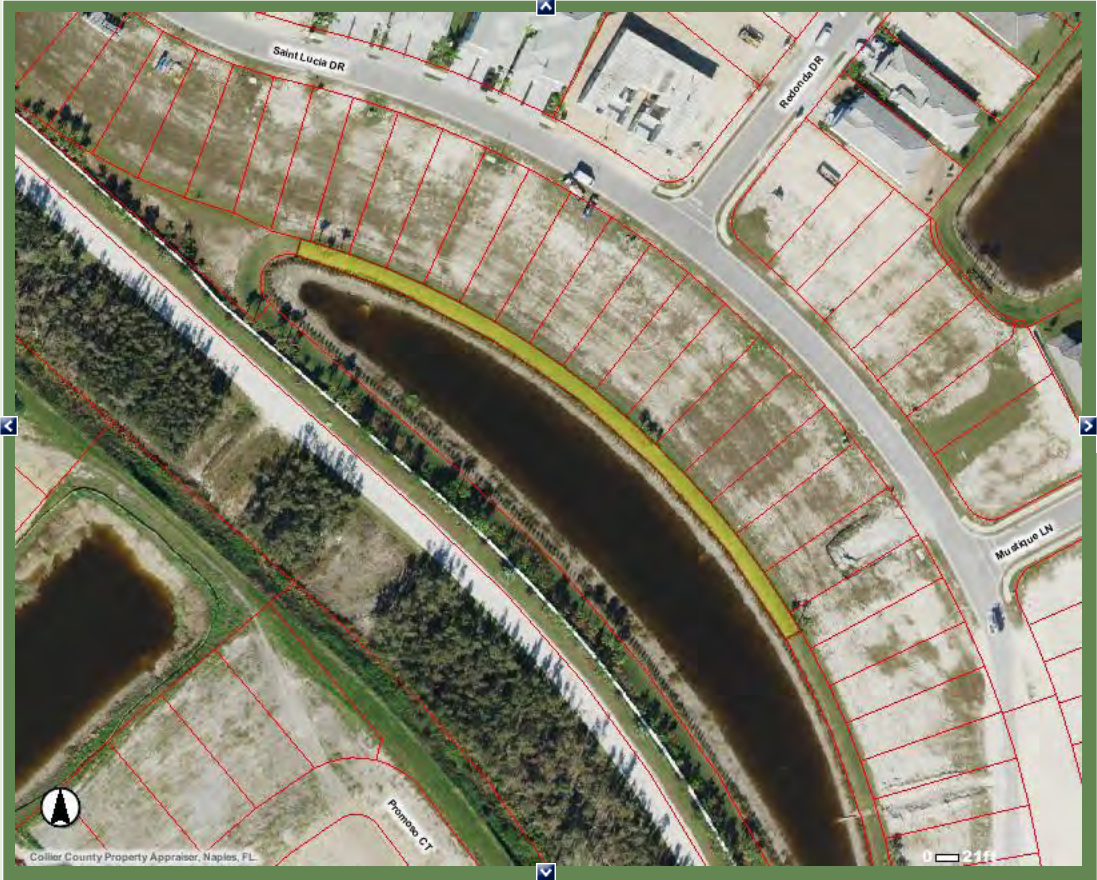
MAP SIZE: SMALL | MEDIUM | **LARGE**



- Introduction
- Search for Parcels by
- Search Results

Parcel ID: 22726003055
Name: TOLL FL XIII LTD PARTNERSHIP
Street# & Name:
Build# / Unit#: L22 / 2
Map

- Layers
- Legend
- Print



Aerial Photography: January - 2019 Urban [6IN] - 2019 Rural [2FT] - 2019 Rural [10FT] - 2019 Rural [50FT]

Collier County Property Appraiser

MAP SIZE: SMALL | MEDIUM | **LARGE**



- Introduction
- Search for Parcels by
- Search Results

Parcel ID: 22726003071
Name: TOLL FL XIII LTD PARTNERSHIP
Street# & Name:
Build# / Unit#: L24 / 2
Map

- Layers
- Legend
- Print



Aerial Photography: January - 2019 Urban [6IN] - 2019 Rural [2FT] - 2019 Rural [10FT] - 2019 Rural [50FT]

EXHIBIT 11

Prepared by without the opinion of tile
and after recording return to:

Gregory L. Urbancic, Esq.
Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail North, Suite 300
Naples, Florida 34103
(239) 435-3535

Consideration: \$10.00

Parcel Identification Numbers: 22726004012, 22726004038, 22726004054, 22726004070 and 22726004083

_____[Space Above This Line For Recording Data]_____

QUITCLAIM DEED

THIS QUITCLAIM DEED is made as of the _____ day of _____, 2019 between **HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT**, a community development district established and existing pursuant to Chapter 190, Florida Statutes, whose post office address is c/o Real Estate Econometrics, Inc., 707 Orchid Drive, Suite 100, Naples, FL 34102, as grantor ("**Grantor**"), and **TOLL FL XIII LIMITED PARTNERSHIP**, a Florida limited partnership, whose post office address is 250 Gibraltar Road, Horsham, PA 19044, as grantee ("**Grantee**");

(Whenever used herein the terms "grantor" and "grantee" include all the parties to this instrument and the heirs, legal representatives, and assigns of individuals, and the successors and assigns of corporations, trusts and trustees)

WITNESSETH, that Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable considerations to Grantor in hand paid by Grantee, the receipt whereof is hereby acknowledged, does hereby remise, release and quit-claim unto Grantee and Grantee's heirs and assigns forever, all the right title, interest, claim and demand which Grantor has in and to the following described land, situate, lying and being in **Collier County, Florida** (the "**Property**");

Lots 149, 150, 151, 152, and 153, Azure at Hacienda Lakes – Phase 1 Replat, according to the plat thereof recorded in Plat Book 65, Pages 52 through 56 of the Public Records of Collier County, Florida.

Subject to: (a) ad valorem real property taxes for the year 2019 and subsequent years; (b) zoning, building code and other use restrictions imposed by governmental authority; (c) outstanding oil, gas and mineral interests of record, if any; and (d) restrictions, reservations, and easements of record. Grantor covenants and agrees that there will not be any reservation of phosphate, petroleum or other mineral interests by Grantor pursuant to the operation of Section 270.11, Florida Statutes, with respect to the conveyance of the Property as evidenced by this Quitclaim Deed.

TO HAVE AND TO HOLD, the same together with all and singular the appurtenances thereto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of Grantor, either in law or equity, for the use, benefit and profit of Grantee forever.

{Remainder of page intentionally left blank. Signatures appear on next page.}

IN WITNESS WHEREOF, Grantor has executed this Quitclaim Deed on the day and year first written above.

GRANTOR:

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

Signed, sealed and delivered
in the presence of:

Print Name: _____

By: _____
Robert Mulhere, Chairman

Print Name: _____

STATE OF FLORIDA
COUNTY OF COLLIER

The foregoing instrument was acknowledged before me on this _____ day of _____, 2019, by Robert Mulhere, as Chairman of HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT, a community development district established and existing pursuant to Chapter 190, Florida Statutes, on behalf of the district, who (____) is personally known to me or (____) has produced _____ as identification.

(SEAL)

NOTARY PUBLIC
Name: _____
(Type or Print)
My Commission Expires:

Collier County Property Appraiser

MAP SIZE: SMALL | MEDIUM | **LARGE** |



- Introduction
- Search for Parcels by
- Search Results

Parcel ID: 22726004012
Name: HACIENDA LAKES COMMUNITY
Street# & Name:
Build# / Unit#: 149 / 1.1
Map

- Layers
- Legend
- Print



Aerial Photography: January - 2019 Urban [6IN] - 2019 Rural [2FT] - 2019 Rural [10FT] - 2019 Rural [50FT]

EXHIBIT 12

Hacienda Lakes CDD

Cash Flow

October 2018 - July 2019

	Total
Income	
1361001 Interest Revenue	332.61
1363116 Off Roll Assessments	245,113.78
1363216 On Roll O&M Assessments	80,392.32
1363218 O&M Assessment Discount	2,995.74
Total Income	\$ 328,834.45
Expenses	
1100000 Administrative	
1511001 P/R - Board of Supervisors	2,620.50
1511115 Payroll Taxes-FICA	209.00
1511119 Payroll Service Fee	811.07
1512100 Management Consulting Services	30,152.69
1513014 Website Hosting & Management	2,583.88
1513020 Office Expense	52.45
1513030 Bank Fees	25.00
1513040 Regulatory and Permit Fees	91.00
1513048 District Filing Fee	175.00
1513055 Legal Advertising	1,088.50
1513060 Assessment Administration Servi	12,430.45
1513065 New Assessment Methodology	5,000.00
1513070 Auditing Services	9,400.00
1513075 Accounting Services	4,500.00
1513080 Engineering Services	4,644.08
1514010 Legal Services	3,783.75
Total 1100000 Administrative	\$ 77,567.37
1160000 Field Operations	
1531010 Electricity - General	8,898.38
1572010 LANDSCAPING & MAINTENANCE	58,523.55
1572014 Irrigation Repairs	36,168.44
1572015 Mulch Installation	13,135.00
1572016 Plant Replacement	5,686.55
1572017 Sod Replacement	320.00
1572030 Lake Maintenance	21,820.00
1572040 Signage	6,674.07
1572060 Water Use Monitoring	2,000.00
Total 1160000 Field Operations	\$ 153,225.99
Total Expenses	\$ 230,793.36
Net Operating Cash Flow	\$ 98,041.09

Hacienda Lakes CCD
Budget vs. Actuals FYE 9-30-19
October 2018 - July 2019

	Actual	Budget	Over/Under Budget
Income			
1361001 Interest Revenue	332.61		332.61
1363116 Off Roll Assessments	245,113.78	208,549.20	36,564.58
1363216 On Roll O&M Assessments	80,392.32	62,706.70	17,685.62
1363218 O&M Assessment Discount	2,995.74		2,995.74
Total Income	\$ 328,834.45	\$ 271,255.90	\$ 57,578.55
Expenses			
1100000 Administrative			0.00
1511001 P/R - Board of Supervisors	2,620.50	6,666.70	-4,046.20
1511115 Payroll Taxes-FICA	209.00	1,190.80	-981.80
1511119 Payroll Service Fee	811.07	747.50	63.57
1512100 Management Consulting Services	30,152.69	30,000.00	152.69
1513014 Website Hosting & Management	2,583.88	1,250.00	1,333.88
1513015 Storage		750.00	-750.00
1513020 Office Expense	52.45		52.45
1513030 Bank Fees	25.00		25.00
1513040 Regulatory and Permit Fees	91.00	145.80	-54.80
1513048 District Filing Fee	175.00		175.00
1513055 Legal Advertising	1,088.50	1,500.00	-411.50
1513060 Assessment Administration Servi	12,430.45	12,500.00	-69.55
1513063 Assessment Roll Preparation		4,166.70	-4,166.70
1513065 New Assessment Methodology	5,000.00	4,166.70	833.30
1513070 Auditing Services	9,400.00	5,416.70	3,983.30
1513075 Accounting Services	4,500.00	5,000.00	-500.00
1513080 Engineering Services	4,644.08	8,333.30	-3,689.22
1513100 Insurance- General Liability		4,583.30	-4,583.30
1514010 Legal Services	3,783.75	8,333.30	-4,549.55
1549001 Miscellaneous Services		625.00	-625.00
Total 1100000 Administrative	\$ 77,567.37	\$ 95,375.80	-\$ 17,808.43
1160000 Field Operations			0.00
1531010 Electricity - General	8,898.38	8,000.00	898.38
1572010 LANDSCAPING & MAINTENANCE	58,523.55	65,000.00	-6,476.45
1572014 Irrigation Repairs	36,168.44	10,000.00	26,168.44
1572015 Mulch Installation	13,135.00	16,666.70	-3,531.70
1572016 Plant Replacement	5,686.55	12,500.00	-6,813.45
1572017 Sod Replacement	320.00	16,666.70	-16,346.70
1572020 Wetland Monitoring		1,250.00	-1,250.00
1572030 Lake Maintenance	21,820.00	23,630.00	-1,810.00
1572035 Lake Testing		3,000.00	-3,000.00
1572040 Signage	6,674.07	1,250.00	5,424.07
1572050 Street Sweeping		3,000.00	-3,000.00
1572060 Water Use Monitoring	2,000.00	2,000.00	0.00
1572065 SFWMD ERP Annual Report		1,250.00	-1,250.00
1572070 Fountain Maintenance		1,250.00	-1,250.00
1572080 Sable Palm Culvert Cleaning		6,250.00	-6,250.00
1572090 Contingency for Lord's Way		4,166.70	-4,166.70
Total 1160000 Field Operations	\$ 153,225.99	\$ 175,880.10	-\$ 22,654.11
Total Expenses	\$ 230,793.36	\$ 271,255.90	-\$ 40,462.54
Net Cash Flow	\$ 98,041.09	\$ 0.00	\$ 98,041.09

Real Estate Econometrics, Inc.
Trial Balance
As of July 31, 2019

	Debit	Credit
1101000 Cash Checking 0672	155,682.94	
2151000 Revenue Trust Acct 1003-Series 2014	160,636.50	
2151004 Reserve Trust Fund 1007 Series 2014	411,796.88	
2151006 Assmnt Prepayment 1006 - Series 2014	1,898.21	
4151000 Revenue TrustAcct 3000-Series 2016	158,114.85	
4151004 Reserve Trust Fund 3005 Series 2016	603,271.46	
8151030 DS2014 Construction Trust Fund	15.01	
8151050 DS2016 3001 Construction Trust Fund	2,171.67	
2121000 Assessments Receivable 201	3,536.00	
1155000 Prepaid Items	8,770.00	
1156100 Utility Deposits	3,185.00	
1166000 Due from Other Funds	11,113.10	
9164900 Infrastructure	3,097,082.14	
9164901 Roads		3,097,082.14
1202000 Accounts Payable		16,479.10
2202000 Account Payable 201	33,717.15	
1207001 DTFD - Due to Debt Service Fund	255,813.37	
1223000 1223000 - Unearned Revenue		43,251.00
2160000 Due Other Fund	182,417.00	
2223000 2223000 - Unearned Revenue		182,417.00
2260000 Due to Other Funds	38,789.00	
3381000 Interfunds Transfer In		1,382.00
120000 Retained Earnings	586,827.01	
1271000 Fund Balance- Unreserved		12,123.66
2271000 DS Fund Balance Unreserved		555,197.23
4271000 2016 DS Fund Balance Unreserved		612,421.87
8271000 Fund Balance Unreserved		633,825.92
1361001 Interest Revenue		332.61
1363116 Off Roll Assessments		245,113.78
1363216 On Roll O&M Assessments		80,392.32
1363218 O&M Assessment Discount		2,995.74
2361001 DS2014 Interest- Investment		866.67
2363109 DS2014 Assessments On Roll		5,700.89
2363115 DS2014 Assessment Discount		169.96
2363116 DS2014 Assessment Off Roll		248,405.10
4351004 DS2016 Miscellaneous Revenue		3.00
4361001 DS2016 Interest Investment		2,627.09
4361009 DS2016 Assessments On Roll		1,389.92
4363116 DS2016 Assessments Off Roll		752,700.93
4381000 DS2016 Interfund Transfer-In		210,671.88
8361001 Interest - Investment 301		1.50

8381000 Interfund Transfer In 301	730.91		
1511001 Administrative:P/R - Board of Supervisors	2,620.50		
1511115 Administrative:Payroll Taxes-FICA	209.00		
1511119 Administrative:Payroll Service Fee	811.07		
1512100 Administrative:Management Consulting Services	30,152.69		
1513014 Administrative:Website Hosting & Management	2,583.88		
1513020 Administrative:Office Expense	52.45		
1513030 Administrative:Bank Fees	25.00		
1513040 Administrative:Regulatory and Permit Fees	91.00		
1513048 Administrative:District Filing Fee	175.00		
1513055 Administrative:Legal Advertising	1,088.50		
1513060 Administrative:Assessment Administration Servi	12,430.45		
1513065 Administrative:New Assessment Methodology	5,000.00		
1513070 Administrative:Auditing Services	9,400.00		
1513075 Administrative:Accounting Services	4,500.00		
1513080 Administrative:Engineering Services	4,644.08		
1514010 Administrative:Legal Services	3,783.75		
1531010 Field Operations:Electricity - General	8,898.38		
1572010 Field Operations:LANDSCAPING & MAINTENANCE	58,523.55		
1572014 Field Operations:Irrigation Repairs	36,168.44		
1572015 Field Operations:Mulch Installation	13,135.00		
1572016 Field Operations:Plant Replacement	5,686.55		
1572017 Field Operations:Sod Replacement	320.00		
1572030 Field Operations:Lake Maintenance	21,820.00		
1572040 Field Operations:Signage	6,674.07		
1572060 Field Operations:Water Use Monitoring	2,000.00		
2513315 DS2014 Trustee Fees	3,731.92		
2517720 DS2014 Interest Expense	329,843.75		
4513315 DS2016 Trustee Fees	4,108.28		
4517720 DS2016 Interest Expense	421,343.76		
4581000 DS2016 Interfund Transfer - Out	148.48		
Reconciliation Discrepancies-1	13.56		
TOTAL	\$ 6,705,551.31	\$	6,705,551.31

Tuesday, Aug 13, 2019 06:49:45 AM GMT-7 - Accrual Basis

EXHIBIT 13

**HACIENDA LAKES
COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018**

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

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-21
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	22
Notes to Required Supplementary Information	23
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 <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
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	26
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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, 2018, 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, 2018, 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 10, 2019, 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 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.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated July 10, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

July 10, 2019

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, 2018. 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 (\$2,688,917).
- The change in the District's total net position in comparison with the prior fiscal year was (\$71,499), 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, 2018, the District's governmental funds reported combined ending fund balances of \$1,228,124, a decrease of (\$585,445) in comparison with the prior fiscal year. A portion of the fund balance is nonspendable 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 will not be owned or maintained by the District.

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

NET POSITION SEPTEMBER 30,		
	2018	2017
Current and other assets	\$ 1,470,271	\$ 2,022,683
Capital assets, net of depreciation	16,315,524	16,146,177
Total assets	17,785,795	18,168,860
Current liabilities	692,577	666,031
Long-term liabilities	19,782,135	20,120,247
Total liabilities	20,474,712	20,786,278
Net position		
Net investment in capital assets	(3,466,611)	(3,974,070)
Restricted	767,103	1,344,528
Unrestricted	10,591	12,124
Total net position	\$ (2,688,917)	\$ (2,617,418)

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,		
	2018	2017
Revenues:		
Program revenues		
Charges for services	\$ 1,759,545	\$ 1,225,383
Operating grants and contributions	2,796	4,405
Capital grants and contributions	1,457	2,580
General revenues	-	4,648
Total revenues	1,763,798	1,237,016
Expenses:		
General government	97,278	102,234
Maintenance and operations	646,006	601,351
Interest	1,092,013	1,086,803
Total expenses	1,835,297	1,790,388
Change in net position	(71,499)	(553,372)
Net position, beginning	(2,617,418)	(2,064,046)
Net position, ending	\$ (2,688,917)	\$ (2,617,418)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$1,835,297. 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, 2018.

The general fund budget for the fiscal year ended September 30, 2018 was amended to increase revenues by \$18,345, increase appropriations by \$2,247 and increase carry forward balance by \$16,098.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2018, the District had \$17,248,870 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$933,346 has been taken, which resulted in a net book value of \$16,315,524. More detailed information

Capital Debt

At September 30, 2018, the District had \$19,835,000 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, 2018**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 279,572
Assessments receivable	3,536
Prepaid expense	8,770
Deposits	3,185
Restricted assets:	
Investments	1,175,208
Capital assets:	
Nondepreciable	3,248,671
Depreciable, net	<u>13,066,853</u>
Total assets	<u>17,785,795</u>
 LIABILITIES	
Accounts payable	16,479
Unearned revenue	225,668
Accrued interest payable	450,430
Non-current liabilities:	
Due within one year	350,000
Due in more than one year	<u>19,432,135</u>
Total liabilities	<u>20,474,712</u>
 NET POSITION	
Net investment in capital assets	(3,466,611)
Restricted for debt service	766,458
Restricted for capital projects	645
Unrestricted	<u>10,591</u>
Total net position	<u>\$ (2,688,917)</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, 2018**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 97,278	\$ 97,278	\$ -	\$ -	\$ -
Maintenance and operations	646,006	177,800	-	1,457	(466,749)
Interest on long-term debt	1,092,013	1,484,467	2,796	-	395,250
Total governmental activities	1,835,297	1,759,545	2,796	1,457	(71,499)
		Change in net position			(71,499)
		Net position - beginning			(2,617,418)
		Net position - ending			<u>\$ (2,688,917)</u>

See notes to the financial statements

**HACIENDA LAKES COMMUNITY DEVELOPMENT DISTRICT
COLLIER COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 279,572	\$ -	\$ -	\$ 279,572
Investments	-	1,174,563	645	1,175,208
Assessment receivable	-	3,536	-	3,536
Due from other funds	-	221,206	-	221,206
Prepaid expenses	8,770	-	-	8,770
Deposits	3,185	-	-	3,185
Total assets	<u>\$ 291,527</u>	<u>\$ 1,399,305</u>	<u>\$ 645</u>	<u>\$ 1,691,477</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 16,479	\$ -	\$ -	\$ 16,479
Unearned revenue	43,251	182,417	-	225,668
Due to other funds	221,206	-	-	221,206
Total liabilities	<u>280,936</u>	<u>182,417</u>	<u>-</u>	<u>463,353</u>
Fund balances:				
Nonspendable:				
Deposits and prepaid expenses	11,955	-	-	11,955
Restricted for:				
Debt service	-	1,216,888	-	1,216,888
Capital projects	-	-	645	645
Unassigned	(1,364)	-	-	(1,364)
Total fund balances	<u>10,591</u>	<u>1,216,888</u>	<u>645</u>	<u>1,228,124</u>
Total liabilities and fund balances	<u>\$ 291,527</u>	<u>\$ 1,399,305</u>	<u>\$ 645</u>	<u>\$ 1,691,477</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, 2018**

Fund balance - governmental funds \$ 1,228,124

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>(933,346)</u>	16,315,524

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	(450,430)	
Unamortized original issuance discount	52,865	
Bonds payable	<u>(19,835,000)</u>	<u>(20,232,565)</u>
Net position of governmental activities		<u>\$ (2,688,917)</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, 2018**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	\$ 275,078	\$ 1,484,467	\$ -	\$ 1,759,545
Interest	-	2,796	1,457	4,253
Total revenues	275,078	1,487,263	1,457	1,763,798
EXPENDITURES				
Current:				
General government	89,705	7,573	-	97,278
Maintenance and operations	179,333	-	-	179,333
Debt Service:				
Principal	-	340,000	-	340,000
Interest	-	1,096,612	-	1,096,612
Capital outlay	-	-	636,020	636,020
Total expenditures	269,038	1,444,185	636,020	2,349,243
Excess (deficiency) of revenues over (under) expenditures	6,040	43,078	(634,563)	(585,445)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(7,573)	6,191	1,382	-
Total other financing sources (uses)	(7,573)	6,191	1,382	-
Net change in fund balances	(1,533)	49,269	(633,181)	(585,445)
Fund balances - beginning	12,124	1,167,619	633,826	1,813,569
Fund balances - ending	\$ 10,591	\$ 1,216,888	\$ 645	\$ 1,228,124

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, 2018**

Net change in fund balances - total governmental funds \$ (585,445)

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

Governmental funds report capital outlays as expenditures, however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position. 636,020

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. 340,000

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. 6,487

Change in net position of governmental activities \$ (71,499)

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.

In the current fiscal year, the County amended Ordinance No. 2012-36 by contracting the external boundaries by approx. 224.14 acres and eliminating undeveloped lands from 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, 2018, 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, 2018:

	Amortized Cost	Credit Risk	Maturities
US Bank Money Market 5 - Ct	\$ 1,175,208	N/A	N/A
Total Investments	<u>\$ 1,175,208</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, PAYABLES, AND TRANSFERS

Interfund receivables and payables at September 30, 2018 were as follows:

Fund	Receivable	Payable
General	\$ -	\$ 221,206
Debt service	221,206	-
Total	<u>\$ 221,206</u>	<u>\$ 221,206</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.

Interfund transfers for the fiscal year ended September 30, 2018 were as follows:

Fund	Transfer in	Transfer out
General fund	\$ -	\$ 7,573
Debt service	6,191	-
Capital projects	1,382	-
Total	<u>\$ 7,573</u>	<u>\$ 7,573</u>

The balances relate mostly to the expenditures that were paid out of the general fund on behalf of the debt service and capital projects funds.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2018 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	\$ 2,612,651	\$ 636,020	\$ -	\$ 3,248,671
Total capital assets, not being depreciated	2,612,651	636,020	-	3,248,671
Capital assets, being depreciated				
Infrastructure - roadways, drainage (Tract A)	14,000,199	-	-	14,000,199
Total capital assets, being depreciated	14,000,199	-	-	14,000,199
Less accumulated depreciation for:				
Infrastructure - roadways, drainage (Tract A)	(466,673)	(466,673)	-	(933,346)
Total accumulated depreciation	(466,673)	(466,673)	-	(933,346)
Total capital assets, being depreciated, net	13,533,526	(466,673)	-	13,066,853
Governmental activities capital assets	\$ 16,146,177	\$ 169,347	\$ -	\$ 16,315,524

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.

During the prior fiscal year, the District acquired improvements valued at \$2,612,651 from the Developer and in the current fiscal year, the District acquired additional improvements valued at 636,020 from the Developer.

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. This occurred during the current fiscal year as \$10,000 was used to prepay the Bonds.

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, 2018.

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.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Series 2016 (Continued)

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.

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, 2018.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2018 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2014	\$ 10,475,000	\$ -	\$ 165,000	\$ 10,310,000	\$ 165,000
Series 2016	9,700,000	-	175,000	9,525,000	185,000
Original issuance discount	(54,753)	-	(1,888)	(52,865)	-
Total	\$ 20,120,247	\$ -	\$ 338,112	\$ 19,782,135	\$ 350,000

At September 30, 2018, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2019	\$ 350,000	\$ 1,082,957	\$ 1,432,957
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
2024-2028	2,445,000	4,712,177	7,157,177
2029-2033	3,210,000	3,980,570	7,190,570
2034-2038	4,220,000	2,993,265	7,213,265
2039-2043	5,600,000	1,647,051	7,247,051
2044-2046	2,445,000	209,387	2,654,387
Total	\$ 19,835,000	\$ 18,783,789	\$ 38,618,789

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.

**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, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Assessments	\$ 272,875	\$ 291,183	\$ 275,078	\$ (16,105)
Interest	-	37	-	(37)
Total revenues	<u>272,875</u>	<u>291,220</u>	<u>275,078</u>	<u>(16,142)</u>
EXPENDITURES				
Current:				
General government	102,351	95,687	89,705	5,982
Maintenance and operations	<u>170,524</u>	<u>179,435</u>	<u>179,333</u>	<u>102</u>
Total expenditures	<u>272,875</u>	<u>275,122</u>	<u>269,038</u>	<u>6,084</u>
Excess (deficiency) of revenues over (under) expenditures	-	16,098	6,040	(10,058)
OTHER FINANCING SOURCES				
Transfers out	-	-	(7,573)	(7,573)
Total other financing sources	<u>-</u>	<u>-</u>	<u>(7,573)</u>	<u>(7,573)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 16,098</u>	<u>(1,533)</u>	<u>\$ (17,631)</u>
Fund balance - beginning			<u>12,124</u>	
Fund balance - ending			<u>\$ 10,591</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, 2018.

The general fund budget for the fiscal year ended September 30, 2018 was amended to increase revenues by \$18,345, increase appropriations by \$2,247 and increase carry forward balance by \$16,098.



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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, 2018, 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 10, 2019.

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 10, 2019.

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 10, 2019



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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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, 2018. 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, 2018.

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 10, 2019



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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, 2018, and have issued our report thereon dated July 10, 2019.

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 10, 2019, 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 10, 2019

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

2018-01 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: The list of journal entries primarily focused on inter-fund transfers and reclassification of off-roll assessment transactions. Some of the entries are the result of the transition of the accounting function from internal to the Management Company to an independent accounting company. Furthermore, the Management Company will confer with the independent accounting company on a regular basis to ensure that revenues are being properly identified and categorized plus to ensure that the monthly journal entries to reconcile the trust account statements are properly entered.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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, 2017.

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, 2018, 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, 2018.

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, 2018. 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.

EXHIBIT 14

HACIENDA LAKES

COMMUNITY DEVELOPMENT DISTRICT

C/O Real Estate Econometrics, Inc. • 707 Orchid Drive, Suite 100 • Naples, FL 34102
(239) 269-1341 • rweyer@ree-i.com

July 10, 2019

Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

This representation letter is provided in connection with your audit of the financial statements of Hacienda Lakes Community Development District, Collier County, Florida ("District"), which comprise the respective financial position of the governmental activities and each major fund as of September 30, 2018, and the respective changes in financial position for the fiscal year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

This representation letter is also provided in connection with your examination of the District's 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, 2018 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

We confirm, to the best of our knowledge and belief, as of July 10, 2019, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 31, 2019, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units, if applicable, required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties, if any, have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements, if applicable.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.

- 9) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of the Board of Supervisors or summaries of actions of recent meetings for which minutes have not yet been prepared.

- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.

- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions, if any, of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- 20) There have been no significant findings or recommendation from any previous audits, attestation engagements, and other studies related to the audit objectives being undertaken.

- 21) We have a process to track the status of audit findings and recommendations.

- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

- 23) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position, as applicable.

- 24) The District has no post-employment or post-retirement benefit plans. And, the District has no obligations under F.S. 112.0801.

- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 28) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units as well as joint ventures with an equity interest, if any, and properly disclose all other joint ventures and other related organizations, if any.
- 31) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 34) Investments, derivative instruments, and land and other real estate held by endowments, if any, are properly valued.
- 35) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal, as applicable.
- 38) Interfund, internal, and intra-entity activity and balances, if any, have been appropriately classified and reported.
- 39) Deposits and investment securities and derivative instruments, if any, are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, if any, are properly capitalized, reported, and, if applicable, depreciated.
- 41) We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
- 42) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

43) With regard to the requirements of Section 218.415, Florida Statutes:

- a) We acknowledge our responsibility for complying with these requirements.
- b) We acknowledge our responsibility for establishing and maintaining effective internal control over compliance.
- c) We have performed an evaluation of the District's compliance with these requirements and the District's controls for ensuring compliance and detecting noncompliance with requirements, as applicable.
- d) There have been no known instances of noncompliance with these requirements as of September 30, 2018.
- e) We have made available all documentation related to compliance with these requirements.
- f) There have been no communications from regulatory agencies, internal auditors, and other practitioners concerning possible noncompliance with these requirements, including communications received after September 30, 2018.
- g) There have been no known instances of noncompliance with these requirements occurring subsequent to September 30, 2018.

Signature: _____

Title: Chairman, Hacienda Lakes COV
Board

Signature: _____

Title: DISTRICT MANAGER